

WASHINGTON COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2018

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR

SHARON STOLZ

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**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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*Introductory Section*

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**Sharon Stolz**  
**Washington County Auditor**

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June 24, 2019

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, 2018. 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, 2018, 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.

## **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 2010 census population of 33,718, an increase of 11.0% from the 2000 census of 30,373. 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 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 – Although sales tax was budgeted to increase by \$200,000 in 2018 over the prior year, actual performance for FY18 exceeded the budgeted amount by 17.71%.
- Property Valuations – The property valuations increased 3.82% from \$3,438,471,949 in FY17 to \$3,582,322,375 in FY18. During the year, the County had \$ 66,007,155 in new property added to the tax rolls.
- Unemployment Rate for the County – The unemployment rate for Washington County in December 2018 was 3.6 percent, which is down from the 4.2 percent rate one year ago. The current rate compares to the state's average unemployment rate of 3.7 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.

During the year, five tax-phase-in agreements were approved with local companies for business expansions that include over \$10 million in capital investment and creation of 50 new jobs. Highlights for the year are noted below.

- D Bar B Sausage & Meats, LLC, dba Kountry Boys Sausage, is constructing a new commercial sausage making facility adjacent to their current location in the Southwest Industrial Park. The project is estimated at \$4 million and will create 10 new jobs.
- Stanpac USA was awarded a tax phase-in incentive for modernization of equipment at their Brenham location totaling over \$ 3.1 million. The new equipment will require Stanpac to hire 20 additional employees.
- MIC Brenham East is investing \$ 1 million in new equipment and plans to hire 10 new employees.
- MIC West was awarded a tax phase-in incentive for new equipment valued at \$ 1.5 million, with the hiring of 10 additional employees.
- The City of Brenham and Washington County collected a combined \$ 9,692,847 in sales tax revenue during Calendar Year 2018, an increase of 5.855% from 2017.

Also, Blue Bell Creameries was designated by the Office of the Governor as an Enterprise Project under the Texas Enterprise Zone Program. In the next five (5) years, Blue Bell is planning to invest over \$ 40 million in capital improvements by way of new construction, facility improvements and equipment upgrades.

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 twelve active tax abatements for the fiscal year 2018.

## **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**

2018 included intensified oil and gas exploration, transportation improvements due to flooding, construction of improved state Highways and a new bridge. Also, construction plans for a new Road and Bridge Building, along with the finalization of county sponsored locations in Burton and Washington for the Advanced Community Paramedic program. Finally, plans began for a new communications facility.

The oil and gas exploration has been intensifying since 2017 and continues.

Also, May 26 and 27, 2016, the City of Brenham received 20.5 inches of rain during the 24 hour period from 7 a.m. on May 26 to 7 a.m. the next day, believed to be a record by far since weather totals have been kept. Rainfall amounts around the county ranged from 17-24 inches, according to reports. The price tag put on all the county damage is upwards of \$4.7 million. Federal Emergency Management Agency (FEMA), is covering 75 percent of the costs of eligible repair projects. Recovery from the May floods dominated 2017.

Hurricane Harvey smashed into Texas in late August 2017. Harvey arrived the night of August 25<sup>th</sup> as a category 4 hurricane. Harvey brought between 20-25 inches of rainfall locally. The hurricane brought

days of rainfall to Southeast Texas, particularly Houston, triggering devastating flooding. Washington County was considered a "pass-through" city with evacuees urged to find shelter in later cities. Several projects remained for completion in 2018.

Work continues on the construction of a new replacement bridge on Highway 105 at the Brazos River. Ten percent of the land acquisition funding comes from the county while the other ninety percent comes from the state. All other funding is by the State. There is also a long range plan for Highway 105 to become four lanes. These improvements will enhance motorist safety. Due to excessive rainfalls causing erosion and contract issues, this project could potentially take up to two additional years to finish.

Plans continue for a future Road and Bridge, Environmental, and Rural Addressing Departments located on 21.45 acres purchased off of Hwy 36 North in 2015. A building contractor is in place as the process begins in 2019 with a completion date of the Spring of 2020.

Another project that came into effect in 2015 to benefit the people of Washington County was the development of the Advanced Community Paramedic program. On April 1, 2016 a full-time advanced community paramedic was placed in Burton City Hall, a small community west of Brenham, equipped with an emergency vehicle along with emergency equipment, allowing a paramedic to be on the scene in three minutes versus the 12 minutes it would take enroute from Brenham. In 2017 land was purchased off of Hwy 290, Burton, and a county building to house paramedics and equipment was completed in late 2018. Also, in 2016, the program has expanded to the Chappell Hill community, east of Brenham using an existing building. As we partnered with the Washington Volunteer Fire Department, expansion to the Washington area was completed in 2018.

Finally, the county began moving forward with a new communications facility that has been a need for some time. A committee formed by the Commissioners Court has visited such facilities in other Texas cities and even out of state. The needs for such a facility are very specific. The county selected an architectural firm that specializes in such facilities, but actual construction is still some distance away.

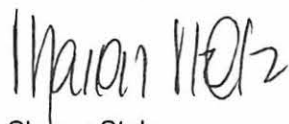
### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual report for the fiscal year ended December 31, 2017. This is the eighth 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,



Sharon Stolz  
Washington County Auditor



Government Finance Officers Association

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

Presented to

**Washington County  
Texas**

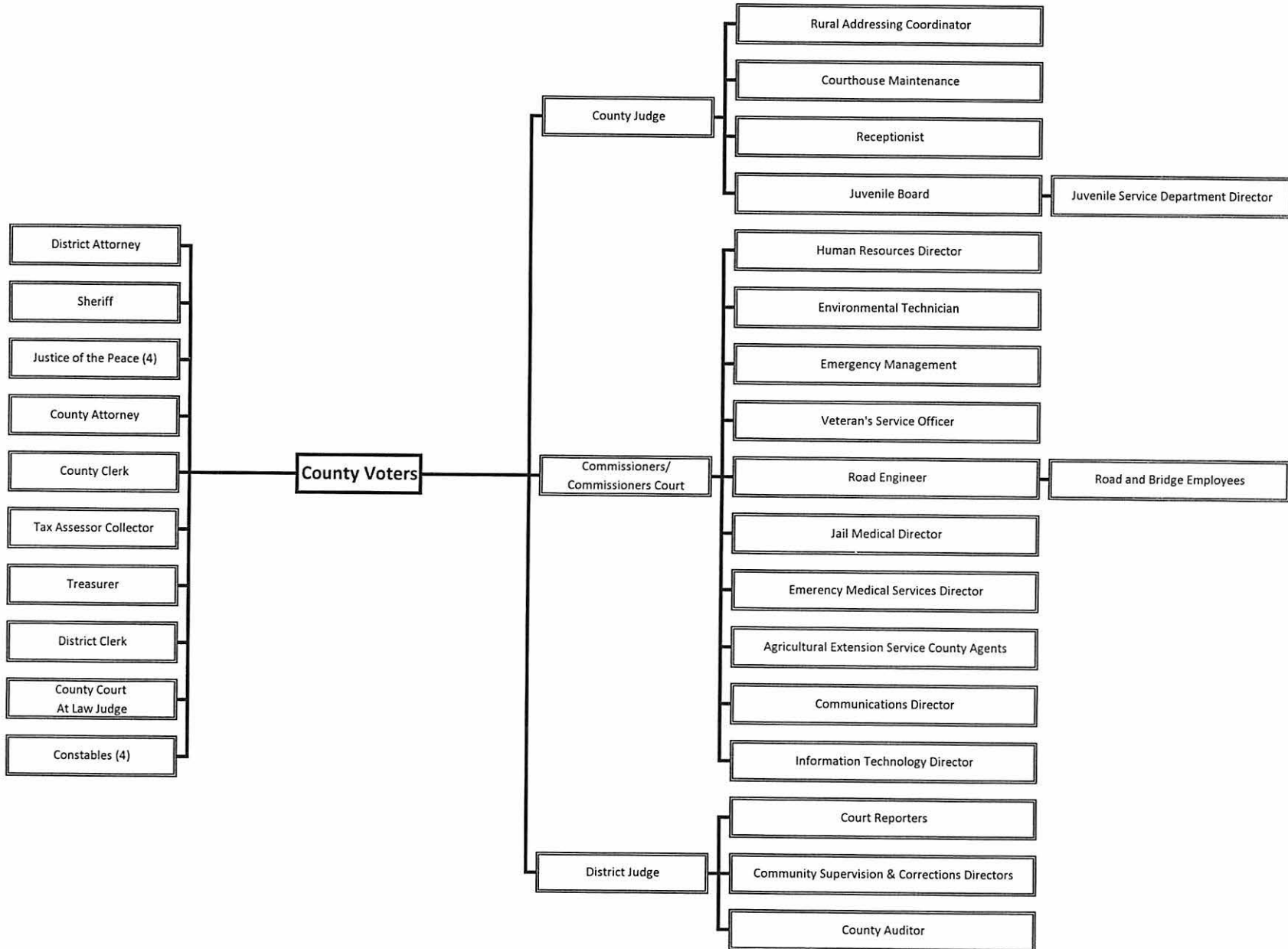
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morill*

Executive Director/CEO

**WASHINTON COUNTY, TEXAS**  
**ORGANIZATION CHART**  
 December 31, 2018



# WASHINGTON COUNTY, TEXAS

## PRINCIPAL OFFICIALS

Year Ended December 31, 2018

### District Judges

Carson Campbell  
Reva L. Towslee Corbett

Judge, 21<sup>st</sup> Judicial District  
Judge, 335<sup>th</sup> Judicial District

### County Court at Law Judge

Eric Berg

Judge

### Commissioners' Court

John Brieden  
Don Koester  
Luther Hueske  
Kirk Hanath  
Joy Fuchs

County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

### Law Enforcement

Otto Hanak  
Julie Renken  
Renee Mueller  
Donna Damon  
Jason Bender  
Douglas Zwiener  
Douglas Cone  
Ken Tofel  
William E. Kendall  
Ken Holle  
Carroll Charles Faske  
Nelson Zibilski  
Vacant

Sheriff  
District Attorney  
County Attorney  
Community Supervision and Corrections Director\*  
Juvenile Services Department Chief\*  
Justice of the Peace, Precinct 1  
Justice of the Peace, Precinct 2  
Justice of the Peace, Precinct 3  
Justice of the Peace, Precinct 4  
Constable, Precinct 1  
Constable, Precinct 2  
Constable, Precinct 3  
Constable, Precinct 4

### Financial, Tax Assessing/Collecting Officials

Sharon Stolz  
Peggy Kramer  
Dorothy Borchardt

County Auditor\*  
County Treasurer  
Tax Assessor/Collector

### Recording Officials

Tammy Brauner  
Beth Rothermel

District Clerk  
County Clerk

\* Denotes appointed officials. All others are elected officials.



*Financial Section*

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**RUTLEDGE CRAIN & COMPANY,PC**

CERTIFIED PUBLIC ACCOUNTANTS

2401 Garden Park Court, Suite B  
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Washington County, Texas' basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2018, 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.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, pension schedules, OPEB schedule, and notes to required supplementary information on pages 15-20, 56-65, and 66-70, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Change in Accounting Principle*

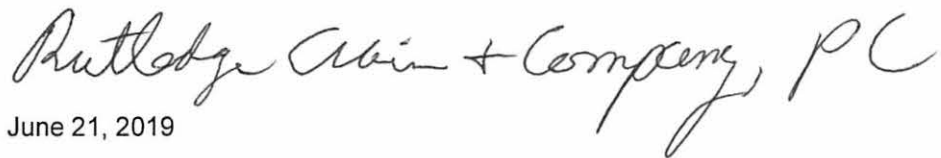
As discussed in Note IV. G. to the financial statements, in 2018 the County adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in cursive script that reads "Puthledge Albin + Company, PC". The signature is written in dark ink and is positioned above the date.

June 21, 2019

*Management's Discussion and Analysis*

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WASHINGTON COUNTY, TEXAS  
Management's Discussion and Analysis  
December 31, 2018

As management of the 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, 2018. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

### Financial Highlights

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2018 by \$42,553,800 (net position). Of this amount, \$12,986,387 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$3,490,247.
- The County's governmental funds reported combined ending fund balances of \$17,502,841, an increase of \$2,552,224 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$8,289,951 or 49.38% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is committed for specific projects. The remaining unassigned portion is \$8,244,451.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$4,867,279 or 89.96% of total Road and Bridge expenditures. \$388,339 is classified as nonspendable for inventories and prepaid items.
- Total bonded debt of the County decreased by \$337,407 during the fiscal year. Annual debt service payments in the amount of \$315,000 were made on general obligation bonds. Compensated absences decreased \$12,208, while the liability for unfunded OPEB increased by \$2,201,460, primarily from the implementation of Governmental Accounting Standards Board Statement 75.

### 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 resource inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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.

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 44 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, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 41 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, Hwy 290/36, JP Technology Fund, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, 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, Tobacco Settlement, Clerk Election, Bail Bond, SO 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 Fund 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 34-54 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements starting on page 56.

### **Government-wide Financial Analysis**

At the end of fiscal year, the County's net position (assets and deferred resource outflows exceeding liabilities and deferred resource inflows) totaled \$42,553,800. 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, \$28,548,264, or 67.1 percent, reflects its investment in capital assets (land, buildings, machinery, 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 \$1,019,149 is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$12,986,387, or 30.5 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, 2018

Table 1  
Condensed Statement of Position

	12/31/2018	12/31/2017	Increase (Decrease)
<b>ASSETS</b>			
Current and other assets	\$ 39,402,448	\$ 36,314,721	\$ 3,087,727
Capital assets	31,301,472	30,591,687	709,785
Total assets	<u>70,703,920</u>	<u>66,906,408</u>	<u>3,797,512</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>2,721,420</u>	<u>3,427,578</u>	<u>(706,158)</u>
<b>LIABILITIES</b>			
Other liabilities	1,460,756	2,211,765	(751,009)
Long-term liabilities	10,033,211	10,376,680	(343,469)
Total liabilities	<u>11,493,967</u>	<u>12,588,445</u>	<u>(1,094,478)</u>
DEFERRED INFLOWS OF RESOURCES	<u>19,048,275</u>	<u>16,537,284</u>	<u>2,510,991</u>
<b>NET POSITION</b>			
Invested in capital assets, net	28,548,264	27,501,071	1,047,193
Restricted for debt service	1,019,149	872,926	146,223
Unrestricted	12,986,387	12,834,260	152,127
	<u>\$ 42,553,800</u>	<u>\$ 41,208,257</u>	<u>\$ 1,345,543</u>

Note: Current year reflects restatement of beginning Net Position for the effect of implementation of GASB 75 – See Note IV. G.

WASHINGTON COUNTY, TEXAS  
Management's Discussion and Analysis  
December 31, 2018

**Changes in Net Position**

*Governmental Activities.* Governmental activities increased the County's net position by \$3,490,247 from the prior year. This increase was caused by an increase in taxes and other miscellaneous income.

Table 2  
Changes in Net Position

	12/31/2018	12/31/2017	Increase (Decrease)
<b>Revenues:</b>			
Program revenues			
Charges for services	\$ 6,418,220	\$ 6,406,677	\$ 11,543
Operating grants and contributions	1,223,968	1,504,302	(280,334)
Capital grants and contributions	570,536	605,561	(35,025)
General revenues			
Taxes	20,070,139	18,715,661	1,354,478
Interest	328,396	215,383	113,013
Miscellaneous	715,851	320,998	394,853
Gain/Loss sale of capital assets	136,118	18,386	117,732
Total revenues	<u>29,463,228</u>	<u>27,786,968</u>	<u>1,676,260</u>
<b>Expenses:</b>			
General administration	4,940,320	5,199,563	(259,243)
Judicial	1,784,016	1,683,988	100,028
Legal	1,391,628	1,511,869	(120,241)
Elections	81,450	51,895	29,555
Financial administration	727,455	769,748	(42,293)
Public facilities	331,686	404,283	(72,597)
Public safety	5,894,318	5,584,824	309,494
Public transportation	4,915,503	4,908,549	6,954
Health and welfare	4,808,500	5,056,545	(248,045)
Culture and recreation	704,139	558,007	146,132
Conservation	180,465	162,777	17,688
Data processing	116,826	195,917	(79,091)
Interest on long-term debt	96,675	105,375	(8,700)
Total expenses	<u>25,972,981</u>	<u>26,193,340</u>	<u>(220,359)</u>
Increase (decrease) in net position	3,490,247	1,593,628	1,896,619
Net position - beginning of year	41,208,257	39,220,011	1,988,246
Restatement for GASB 75	(2,144,704)	-	(2,144,704)
Prior period adjustment	-	394,618	(394,618)
Net position - end of year	<u>\$ 42,553,800</u>	<u>\$ 41,208,257</u>	<u>\$ 1,345,543</u>

**Reporting the County's Most Significant Funds**

**Governmental funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

WASHINGTON COUNTY, TEXAS  
 Management's Discussion and Analysis  
 December 31, 2018

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$17,502,841. Of this amount, \$402,785 is classified as nonspendable for inventory and prepaid items, and is not available for appropriation. \$3,589,412 is restricted for specified usage by state statute or by agreements with other outside parties. \$5,489,491 is committed by resolution or court order of the Commissioner's Court. The remaining \$8,021,153 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, fund balance was \$8,304,397. The fund balance of the General Fund increased by \$1,416,869 during the current fiscal year. This increase was a combination of revenues and other financing sources greater than expenditures and other financing uses partially due to contingency and indigent health savings.

The Road and Bridge Fund had an increase in fund balance of \$432,087. This increase was due to a slight increase in recurring revenues over expenditures and a FEMA grant.

The Emergency Medical Services Fund had an increase in fund balance of \$209,158. This was the result of an increase in transfers from the General Fund in providing adequate funding for services provided.

Nonmajor governmental funds recognized an increase in fund balance of \$494,110. The Debt Service Fund had an increase of \$142,983, and the Special Revenue Funds had an increase of \$351,127. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The increase in the Special Revenue Funds was primarily caused by some funds experiencing negative variances while others experienced positive variances, resulting in an overall increase.

**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 2018, in addition to line item transfers, the General Fund expenditure budget was increased by \$63,618 and other financing sources (uses) increased by \$629,992.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$1,066,368. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$5,334,760	\$5,028,416	\$306,344
			Positive variance primarily due to amount budgeted exceeding amount necessary in personnel (salary contingency) and efficiency in management of other variable expenses throughout the General Administration function.
Health and Welfare	\$1,236,832	\$ 786,334	\$540,498

Positive variance primarily due to indigent health savings.

WASHINGTON COUNTY, TEXAS  
 Management's Discussion and Analysis  
 December 31, 2018

**Capital Assets and Debt Administration**

*Capital Assets.* The County's investment in capital assets as of December 31, 2018, amounts to \$31,301,472 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total increase in the County's investment in capital assets for the current year was 2.3 % primarily due to an increase of infrastructure.

Table 3  
 Capital Assets at Year End

Asset	12/31/2018	12/31/2017	Increase (Decrease)
Land	\$ 587,159	\$ 587,159	\$ -
Buildings	6,711,376	6,941,426	(230,050)
Equipment	4,496,495	4,454,508	41,987
Infrastructure	19,506,442	18,608,594	897,848
	<u>✓\$ 31,301,472</u>	<u>✓\$ 30,591,687</u>	<u>\$ 709,785</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 \$10,332,212.

Table 4  
 Outstanding Debt at Year End

Type of Debt	12/31/2018	12/31/2017	Increase (Decrease)
General obligation bonds	\$ 2,753,209	\$ 3,090,616	\$ (337,407)
Compensated absences	260,016	272,224	(12,208)
Liability for unfunded OPEB	4,224,683	2,023,223	2,201,460
Net pension liability	2,795,303	4,990,617	(2,195,314)
	<u>\$ 10,033,211</u>	<u>\$ 10,376,680</u>	<u>\$ (343,469)</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 44-45.

**Economic Factors and Next Year's Budgets and Rates**

The County adopted a 2018 tax rate of \$0.5171 per \$100 valuation to fund calendar year 2019. The budget will raise more total property taxes than last year's budget by \$592,577 or 3.677 %. This increase is primarily due to a slight raise in tax rate over the effective rate and new property added to the tax roll this year in the amount of \$66,007,155 which generated \$341,323 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, 2018

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 15,584,271
Receivables (net of allowances for uncollectibles):	9,715,681
<i>Inventories</i>	385,298
<i>Prepaid items</i>	51,259
Restricted assets:	
<i>Cash and cash equivalents</i>	13,336,641
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	587,159
<i>Buildings</i>	6,711,376
<i>Equipment</i>	4,496,495
<i>Infrastructure</i>	19,506,442
Total Assets	<u>70,374,622</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	2,721,420
Total Deferred Outflows of Resources	<u>2,721,420</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	358,499
<i>Accrued liabilities and other payables</i>	678,407
<i>Due to other governments</i>	423,850
Noncurrent liabilities:	
<i>Due within one year</i>	542,415
<i>Due in more than one year</i>	9,490,796
Total Liabilities	<u>11,493,967</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Deferred revenue - taxes</i>	3,776,899
<i>Taxes collected in advance</i>	13,336,641
<i>Deferred revenue - pension</i>	1,934,735
Total Deferred Inflows of Resources	<u>19,048,275</u>
<b>NET POSITION:</b>	
<i>Net Investment in Capital Assets</i>	28,548,264
Restricted For:	
<i>Debt Service</i>	1,019,149
<i>Unrestricted</i>	12,986,387
Total Net Position	<u>\$ 42,553,800</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
General administration	\$ 4,940,320	\$ 970,447	\$ 84,444	\$ 73,791	\$ (3,811,638)
Judicial	1,784,016	848,410	164,734	--	(770,872)
Legal	1,391,628	31,676	501,516	--	(858,436)
Elections	81,450	--	--	--	(81,450)
Financial administration	727,455	243,237	--	--	(484,218)
Public facilities	331,686	27,128	--	--	(304,558)
Public safety	5,894,318	118,272	5,705	64,512	(5,705,829)
Public transportation	4,915,503	1,164,763	37,768	432,233	(3,280,739)
Health and welfare	4,808,500	2,850,178	429,801	--	(1,528,521)
Culture and recreation	704,139	164,109	--	--	(540,030)
Conservation	180,465	--	--	--	(180,465)
Data processing	116,826	--	--	--	(116,826)
Interest on long-term debt	96,675	--	--	--	(96,675)
Total expenditures	<u>25,972,981</u>	<u>6,418,220</u>	<u>1,223,968</u>	<u>570,536</u>	<u>(17,760,257)</u>
Total Primary Government	<u>\$ 25,972,981</u>	<u>\$ 6,418,220</u>	<u>\$ 1,223,968</u>	<u>\$ 570,536</u>	<u>(17,760,257)</u>
General Revenues:					
Property Taxes					16,538,067
Sales Taxes					3,315,151
Hotel Motel Taxes					157,658
Mixed Beverage Taxes					59,263
Unrestricted Investment Earnings					328,396
Miscellaneous					715,851
Gain (loss) on Disposal of Capital Assets					136,118
Total General Revenues and Transfers					<u>21,250,504</u>
Change in Net Position					<u>3,490,247</u>
Net Position - Beginning as adjusted (see footnote IV. G)					<u>39,063,553</u>
Net Position - Ending					<u>\$ 42,553,800</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2018**

	General Fund	Road and Bridge
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 7,880,116	\$ 3,260,399
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	3,415,372	1,154,852
<i>Accounts</i>	--	--
<i>Fines</i>	858,374	109,235
<i>Other</i>	--	--
<i>Intergovernmental</i>	660,066	1,802,438
<i>Due from other funds</i>	329,298	--
<i>Inventories</i>	3,977	381,321
<i>Prepaid items</i>	10,469	7,018
Restricted assets:		
<i>Cash and cash equivalents</i>	9,648,443	3,229,238
<b>Total Assets</b>	<u>\$ 22,806,115</u>	<u>\$ 9,944,501</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 168,721	\$ 144,636
<i>Accrued liabilities and other payables</i>	428,062	56,666
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	423,850	--
<b>Total Liabilities</b>	<u>1,020,633</u>	<u>201,302</u>
Deferred Inflows of Resources		
<i>Deferred revenue - taxes</i>	3,398,118	1,149,108
<i>Deferred revenue - fines</i>	434,524	109,235
<i>Deferred revenue - ambulance</i>	--	--
<i>Deferred revenue - grants</i>	--	--
<i>Taxes collected in advance</i>	9,648,443	3,229,238
<b>Total Deferred Inflows of Resources</b>	<u>13,481,085</u>	<u>4,487,581</u>
Fund balances:		
<i>Nonspendable</i>	14,446	388,339
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	4,867,279
<i>Unassigned</i>	8,244,451	--
<b>Total fund balances</b>	<u>8,304,397</u>	<u>5,255,618</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 22,806,115</u>	 <u>\$ 9,944,501</u>

The accompanying notes are an integral part of this statement.



EXHIBIT A-3

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ 235,057	\$ 4,208,700	\$ 15,584,272
--	167,510	4,737,734
1,261,218	--	1,261,218
--	--	967,609
--	26,116	26,116
--	260,500	2,723,004
--	--	329,298
--	--	385,298
--	--	17,487
--	458,960	13,336,641
<u>\$ 1,496,275</u>	<u>\$ 5,121,786</u>	<u>\$ 39,368,677</u>
\$ 10,838	\$ 34,304	\$ 358,499
118,220	35,233	638,181
329,298	--	329,298
--	--	423,850
<u>458,356</u>	<u>69,537</u>	<u>1,749,828</u>
--	166,665	4,713,891
--	--	543,759
1,261,217	--	1,261,217
--	260,500	260,500
--	458,960	13,336,641
<u>1,261,217</u>	<u>886,125</u>	<u>20,116,008</u>
--	--	402,785
--	3,589,412	3,589,412
--	576,712	5,489,491
(223,298)	--	8,021,153
<u>(223,298)</u>	<u>4,166,124</u>	<u>17,502,841</u>
<u>\$ 1,496,275</u>	<u>\$ 5,121,786</u>	<u>\$ 39,368,677</u>

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**WASHINGTON COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2018**

Total fund balances - governmental funds balance sheet	\$ 17,502,841
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	31,301,472
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	936,993
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,753,209)
Payables for bond interest which are not due in the current period are not reported in the funds.	(40,226)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(260,016)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	33,772
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	543,759
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,521,717
Recognition of the County's net pension liability is not reported in the funds.	(1,934,735)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(2,795,304)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	2,721,420
Recognition of the County's net OPEB liability is not reported in the funds.	<u>(4,224,683)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 42,553,800</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, 2018

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 15,280,808	\$ 3,985,843
<i>Intergovernmental</i>	382,309	499,721
<i>Licenses, permits and fees</i>	65,844	820,379
<i>Fines and forfeitures</i>	376,173	282,219
<i>Charges for services</i>	1,356,726	--
<i>Interest</i>	208,207	65,031
<i>Miscellaneous</i>	528,262	60,606
Total revenues	<u>18,198,329</u>	<u>5,713,799</u>
Expenditures:		
Current:		
<i>General administration</i>	4,875,339	--
<i>Judicial</i>	1,665,806	--
<i>Legal</i>	350,724	--
<i>Elections</i>	77,751	--
<i>Financial administration</i>	696,090	--
<i>Public facilities</i>	222,601	--
<i>Public safety</i>	5,599,477	--
<i>Public transportation</i>	--	5,410,566
<i>Health and welfare</i>	788,922	--
<i>Culture and recreation</i>	465,052	--
<i>Conservation</i>	174,166	--
<i>Data processing</i>	70,197	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>14,986,125</u>	<u>5,410,566</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,212,204</u>	<u>303,233</u>
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	(1,802,600)	--
<i>Sale of capital assets</i>	7,265	128,854
Total other financing sources (uses)	<u>(1,795,335)</u>	<u>128,854</u>
Net change in fund balances	1,416,869	432,087
Fund balances, January 1	6,887,528	4,823,531
Fund balances, December 31	<u>\$ 8,304,397</u>	<u>\$ 5,255,618</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 723,651	\$ 19,990,302
80,568	784,543	1,747,141
--	--	886,223
--	--	658,392
2,397,276	308,745	4,062,747
2,672	52,487	328,397
348,721	164,449	1,102,038
<u>2,829,237</u>	<u>2,033,875</u>	<u>28,775,240</u>
--	113,981	4,989,320
--	97,752	1,763,558
--	996,985	1,347,709
--	--	77,751
--	12,036	708,126
--	19,552	242,153
--	57,858	5,657,335
--	56,600	5,467,166
3,820,079	204,126	4,813,127
--	145,000	610,052
--	--	174,166
--	--	70,197
--	315,000	315,000
--	123,475	123,475
<u>3,820,079</u>	<u>2,142,365</u>	<u>26,359,135</u>
<u>(990,842)</u>	<u>(108,490)</u>	<u>2,416,105</u>
1,200,000	616,113	1,816,113
--	(13,513)	(1,816,113)
--	--	136,119
<u>1,200,000</u>	<u>602,600</u>	<u>136,119</u>
209,158	494,110	2,552,224
(432,456)	3,672,014	14,950,617
<u>\$ (223,298)</u>	<u>\$ 4,166,124</u>	<u>\$ 17,502,841</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, 2018

Net change in fund balances - total governmental funds	\$ 2,552,224
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	3,774,058
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,375,485)
Donations of capital assets increase net position in the SOA but not in the funds.	311,213
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	105,597
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	734
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	315,000
(Increase) decrease in accrued interest from beginning of period to end of period.	26,800
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	12,208
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	121,099
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	13,958
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(310,404)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(56,756)
Change in net position of governmental activities - Statement of Activities	<u>\$ 3,490,247</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2018**

	Private-purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 1,686,858	\$ 2,069,514
<i>Due from other funds</i>	--	29,902
Total Assets	<u>\$ 1,686,858</u>	<u>\$ 2,099,416</u>
<b>LIABILITIES</b>		
<i>Accounts payable</i>	\$ 38,765	\$ --
<i>Due to other funds</i>	--	29,902
<i>Due to other governments</i>	--	1,054,136
<i>Due to others</i>	--	1,015,378
Total Liabilities	<u>38,765</u>	<u>2,099,416</u>
<b>NET POSITION</b>		
<i>Held in trust for other purposes</i>	<u>\$ 1,648,093</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.



**WASHINGTON COUNTY, TEXAS**  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Private- Purpose Trusts
<b>Additions:</b>	
<i>Investment Income</i>	\$ 48,026
<i>Lease income</i>	86,941
<i>Miscellaneous</i>	71,075
Total Additions	<u>206,042</u>
<b>Deductions:</b>	
<i>Administrative Expenses</i>	82,279
<i>Payments to schools</i>	285,735
Total Deductions	<u>368,014</u>
<b>Change in Net Position</b>	(161,972)
Net Position-Beginning of the Year	1,810,065
Net Position-End of the Year	<u>\$ 1,648,093</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2018

**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.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

**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 fiduciary fund financial statements (agency funds do not have a measurement focus). 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.

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.

**WASHINGTON COUNTY, TEXAS**  
NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2018

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.

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.

Agency Funds are used to account for assets held by the government as an agent 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, 2018

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.

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 2018 tax levy is made to fund calendar year 2019. 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, 2018

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.

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.

**WASHINGTON COUNTY, TEXAS**  
NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2018

8. 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 first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

	General Fund	Road & Bridge	EMS	Other Funds	Total
<b>Fund Balances</b>					
Nonspendable for:					
Prepays	\$10,469	\$7,018	--	\$ --	\$17,487
Inventory	3,977	381,321	--	--	385,298
	<u>14,446</u>	<u>388,339</u>	<u>--</u>	<u>--</u>	<u>402,785</u>
Restricted for:					
Debt service	--	--	--	983,171	983,171
Justice administration	--	--	--	996,913	996,913
Preservation	--	--	--	553,004	553,004
Grants	--	--	--	431,331	431,331
Construction	--	--	--	54,850	54,850
Health and welfare	--	--	--	570,143	570,143
	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,589,412</u>	<u>3,589,412</u>
Committed to:					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road & bridge maintenance	--	4,867,279	--	--	4,867,279
OPEB funding	--	--	--	225,634	225,634
Emergency medical service	--	--	--	172,450	172,450
Law enforcement	--	--	--	5,107	5,107
General administration	--	--	--	173,521	173,521
	<u>45,500</u>	<u>4,867,279</u>	<u>--</u>	<u>576,712</u>	<u>5,489,491</u>
Unassigned	8,244,451	--	(223,298)	--	8,021,153
	<u>\$8,304,397</u>	<u>\$5,255,618</u>	<u>(\$223,298)</u>	<u>\$4,166,124</u>	<u>\$17,502,841</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

**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 he funds." The details of this \$543,759 difference are as follows:

Justice of the peace	\$282,709
County clerk	92,549
District clerk	<u>168,501</u>
Total	<u>\$543,759</u>

- 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>\$734</u>
-----------------------------	--------------

**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 \$32,677,285, including restricted cash of \$13,336,641 and fiduciary cash of \$3,756,372. All of the bank balance of \$29,311,378 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, 2018, 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, 2018

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	\$3,415,372	\$1,154,852	\$ --	\$167,510	\$4,737,734
Accounts receivable	\$ --	\$ --	\$4,942,666	\$ --	\$4,942,666
Allowance for uncollectibles	--	--	(3,681,448)	--	(3,681,448)
Net other receivables	\$ --	\$ --	\$1,261,218	\$ --	\$1,261,218
Fines receivable	\$3,937,440	\$1,817,091	\$ --	\$ --	\$5,754,531
Allowance for uncollectibles	(3,079,066)	(1,707,856)	--	--	(4,786,922)
Net fines receivable	\$858,374	\$109,235	\$ --	\$ --	\$967,609
Other	\$ --	\$ --	\$ --	\$26,116	\$26,116
Intergovernmental	\$657,710	\$1,457,042	\$ --	\$260,500	\$2,375,252

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 (2018) (General Fund)	\$ --	\$2,746,610	\$2,746,610
Current tax levy receivable (2018) (Road & Bridge Fund)	--	899,602	899,602
Current tax levy receivable (2018) (Debt Service Funds)	--	130,687	130,687
Taxes collected in advance (General Fund)	--	9,648,443	9,648,443
Taxes collected in advance (Road & Bridge Fund)	--	3,229,238	3,229,238
Taxes collected in advance (Debt Service Funds)	--	458,960	458,960
Delinquent property taxes receivable (General Fund)	651,508	--	651,508
Delinquent property taxes receivable (Road & Bridge Fund)	249,506	--	249,506
Delinquent property taxes receivable (Debt Service Fund)	35,978	--	35,978
Delinquent fines receivable (General Fund)	434,524	--	434,524
Delinquent fines receivable (Road & Bridge Fund)	109,235	--	109,235
Deferred grants	260,500	--	260,500
Delinquent ambulance receivables	1,261,217	--	1,261,217
Total deferred/unearned revenue for governmental funds	\$3,002,468	\$17,113,540	\$20,116,008

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

C. Capital assets

Capital asset activity for the year ended December 31, 2018:

	Balance 12/31/17	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/18
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$587,159	\$ --	\$ --	\$ --	\$587,159
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	587,159	--	--	--	587,159
Capital assets, being depreciated:					
Buildings	14,731,648	234,619	--	--	14,966,267
Machinery and equipment	13,842,180	1,269,721	(460,836)	--	14,651,065
Infrastructure	91,256,399	2,580,931	(1,154,247)	--	92,683,083
Total capital assets being depreciated	119,830,227	4,085,271	(1,615,083)	--	122,300,415
Less accumulated depreciation for:					
Buildings	(7,790,223)	(464,668)	--	--	(8,254,891)
Machinery and equipment	(9,387,672)	(1,227,734)	460,836	--	(10,154,570)
Infrastructure	(72,647,805)	(1,683,083)	1,154,247	--	(73,176,641)
Total accumulated depreciation	(89,825,700)	(3,375,485)	1,615,083	--	(91,586,102)
Total capital assets being depreciated, net	30,004,527	709,786	--	--	30,714,313
Governmental activities capital assets, net	<u>\$30,591,686</u>	<u>\$709,786</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$31,301,472</u>

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

Governmental activities:

General administration	\$278,839
Judicial	1,043
Legal	21,882
Elections	1,267
Financial administration	4,952
Public facilities	85,873
Public safety	560,737
Public transportation	1,844,606
Health and welfare	429,721
Culture and recreation	100,077
Conservation	3,748
Data processing	42,740
Total depreciation expense - governmental activities	<u>\$3,375,485</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2018, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$329,298	\$ --
Emergency Medical	--	329,298
Total governmental	329,298	329,298
Fiduciary Funds:		
Criminal Justice	29,903	--
Justice of the Peace Number 1	--	4,900
Justice of the Peace Number 2	--	2,717
Justice of the Peace Number 3	--	6,262
Justice of the Peace Number 4	--	2,122
County Clerk	--	8,732
District Clerk	--	5,170
Total Fiduciary Funds	29,903	29,903
Total	\$359,201	\$359,201

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:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$ --	\$1,802,600
Emergency Medical Service	1,200,000	--
Total Major Funds	1,200,000	1,802,600
Nonmajor Governmental Funds		
District Attorney	601,113	13,513
Personnel Employee Testing	15,000	--
Total Nonmajor governmental funds	616,113	13,513
Totals	\$1,816,113	\$1,816,113

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

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

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 issues are direct obligations and 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 12/31/18
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	\$2,630,000
<b>Total Governmental Long-term Debt</b>					<b>\$2,630,000</b>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
2019	\$325,000	\$111,038	\$436,038
2020	340,000	96,075	436,075
2021	360,000	80,325	440,325
2022	375,000	63,787	438,787
2023	390,000	46,575	436,575
2024-2025	840,000	38,250	878,250
<b>Total</b>	<b>\$2,630,000</b>	<b>\$436,050</b>	<b>\$3,066,050</b>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/17	Additions	Retirements	Balance 12/31/18	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
Tax notes	\$2,945,000	--	(\$315,000)	\$2,630,000	\$325,000
Less deferred amounts:					
For issuance premium	160,142	--	(24,641)	135,501	24,641
For issuance discount	(14,526)	--	2,234	(12,292)	(2,234)
Total bonds payable	3,090,616	--	(337,407)	2,753,209	347,407
Compensated absences	272,224	191,957	(204,165)	260,016	195,008
Liability for unfunded OPEB	2,023,223	4,224,683	(2,023,223)	4,224,683	--
Net pension liability	4,990,617	--	(2,195,314)	2,795,303	--
<b>Governmental activity Long-Term Liabilities</b>	<b>\$10,376,680</b>	<b>\$4,416,640</b>	<b>(\$4,760,109)</b>	<b>\$10,033,211</b>	<b>\$542,415</b>

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

**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, 2018, 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.

**WASHINGTON COUNTY, TEXAS**  
NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2018

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 5 year period. Property taxes assessed October 1, 2017 for fiscal year 2018 amounted to abatements of \$190,219. Property taxes assessed October 1, 2018 for fiscal year 2019 amounted to abatements of \$205,363.

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 the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR 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.

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.

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	106
Inactive employees entitled to but not yet receiving benefits	201
Active employees	238
	<hr/>
	<u>545</u>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 11.80%, 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, 2018, were \$1,207,807 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, 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, 2018

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.55%
Private Equity	16.00%	7.55%
Global Equities	1.50%	4.85%
International Equities - Developed	11.00%	4.55%
International Equities - Emerging	8.00%	5.55%
Investment - Grade Bonds	3.00%	0.75%
Strategic Credit	8.00%	4.12%
Direct Lending	10.00%	8.06%
Distressed Debt	2.00%	6.30%
REIT Equities	2.00%	4.05%
Master Limited Partnerships (MLPs)	3.00%	6.00%
Private Real Estate Partnerships	6.00%	6.25%
Hedge Funds	18.00%	4.10%
	100.00%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. 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, 2018

*Changes in the net pension liability*

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/17	\$38,980,583	\$33,989,967	\$4,990,616
Changes for the year:			
Service cost	1,453,646	--	1,453,646
Interest on total pension liability	3,205,787	--	3,205,787
Change of benefit terms	--	--	--
Difference between expected and actual experience	(127,318)	--	(127,318)
Effect of of assumptions changes or inputs	65,218	--	65,218
Refund of contributions	(182,145)	(182,145)	--
Benefit payments	(1,565,091)	(1,565,091)	--
Administrative expenses	--	(25,960)	25,960
Member contributions	--	699,752	(699,752)
Net investment income	--	4,963,072	(4,963,072)
Employer contributions	--	1,154,590	(1,154,590)
Other	--	1,191	(1,191)
Net changes	2,850,097	5,045,409	(2,195,312)
Balance at 12/31/17	\$41,830,680	\$39,035,376	\$2,795,304

*Sensitivity of the net pension liability to changes in the discount rate*

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, 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 (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.1%	8.1%	9.1%
Total pension liability	\$47,682,797	\$41,830,681	\$36,977,324
Fiduciary net position	39,035,375	39,035,375	39,035,375
Net Pension Liability (Asset)	\$8,647,422	\$2,795,306	(\$2,058,051)

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](http://www.tcdrs.org).

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

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

For the year ended December 31, 2018, the County recognized pension expense of \$1,518,209. At December 31, 2017, 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 12/31/17 Expense	Balance of Deferred Inflows 12/31/17	Balance of Deferred Outflows 12/31/2017
Investment (gains) or losses	(\$2,206,615)	12/31/2017	5	(\$441,323)	\$1,765,292	\$ --
	230,247	12/31/2016	5	46,049	--	138,148
	2,703,482	12/31/2015	5	540,696	--	1,081,393
	415,534	12/31/2014	5	83,107	--	83,107
Economic/demographic gains or losses	(127,318)	12/31/2017	5	(25,464)	101,855	--
	137,903	12/31/2016	4	34,476	--	68,951
	(270,354)	12/31/2015	4	(67,588)	67,588	--
	69,519	12/31/2014	4	17,380	--	--
Assumptions changes or inputs	65,218	12/31/2017	5	13,044	--	52,174
	--	12/31/2016	4	--	--	--
	359,360	12/31/2015	4	89,840	--	89,840
	--	12/31/2014	4	--	--	--
Employer contributions made subsequent to measurement date				--	--	1,207,807
				<u>\$290,217</u>	<u>\$1,934,735</u>	<u>\$2,721,420</u>

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,	
2018	\$272,837
2019	167,479
2020	(407,694)
2021	(453,743)
2022	--
	<u>(421,121)</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

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, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

	Employee Only	Employee & Family
Inactive employees (or their beneficiaries) currently receiving benefits	18	9
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	106	98
	<u>124</u>	<u>107</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

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.

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 4.1%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2018. 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	12/31/18
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	4.10% (1.10% real rate of return plus 3.00% inflation).
Health Care Cost Trend	Level 5.00%

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

Significant Actuarial Methods and Assumptions

Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponement beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2018.
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.

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
<u>Healthcare Cost Trend Rate</u>	<u>4.0%</u>	<u>5.0%</u>	<u>6.0%</u>
Total OPEB Liability	\$3,716,491	\$4,224,683	\$4,852,829
% Difference	-12.00%	N/A	14.90%
	1.00% Decrease	Current Discount	1.00% Increase
<u>Healthcare Discount Rate</u>	<u>3.10%</u>	<u>4.10%</u>	<u>5.10%</u>
Total OPEB Liability	\$4,754,753	\$4,224,683	\$3,789,917
% Difference	12.50%	N/A	-10.30%

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2018

*Changes in the net pension liability*

	Increase (Decrease)		
	Total OPEB	Plan Fiduciary	Net Liability
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/17	\$4,167,927	\$ --	\$4,167,927
Changes for the year:			
Service cost	192,591	--	192,591
Interest on total pension liability	172,461	--	172,461
Benefit payments	(308,296)	--	(308,296)
Other	--	--	--
Net changes	56,756	--	56,756
Balance at 12/31/18	<u>\$4,224,683</u>	<u>\$ --</u>	<u>\$4,224,683</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.

G. Adoption of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, addresses accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*.

With this implementation, the City's financial statements were restated to reflect the beginning net OPEB liability, deferred outflows and inflows of resources and the recognition of OPEB expense and contributions made between the start of the measurement period and the City's prior fiscal year. The restatement to beginning net position is noted below and reflected on the statements:

	Government-wide
Net position at January 1, 2018	\$41,208,257
Change in reporting for OPEB	(2,144,704)
Net position restated at January 1, 2018	<u>\$39,063,553</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, 2018**

**EXHIBIT B-1**  
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>				
Ad valorem tax	\$ 11,778,061	\$ 11,778,061	\$ 11,632,315	\$ (145,746)
Sales taxes	2,700,000	2,700,000	3,178,266	478,266
Mixed beverage taxes	68,000	68,000	83,650	15,650
<b>Total Taxes</b>	<b>14,546,061</b>	<b>14,546,061</b>	<b>14,894,231</b>	<b>348,170</b>
<i>Intergovernmental</i>				
Federal shared revenues	20,000	20,000	15,000	(5,000)
State shared revenues	234,700	217,654	353,184	135,530
Other governments - prisoner housing	--	13,173	13,173	--
<b>Total Intergovernmental</b>	<b>254,700</b>	<b>250,827</b>	<b>381,357</b>	<b>130,530</b>
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	84,200	84,200	65,844	(18,356)
<b>Total Licenses, permits and fees</b>	<b>84,200</b>	<b>84,200</b>	<b>65,844</b>	<b>(18,356)</b>
<i>Fines and forfeitures</i>				
Fines and forfeitures	388,000	388,000	375,203	(12,797)
<b>Total Fines and forfeitures</b>	<b>388,000</b>	<b>388,000</b>	<b>375,203</b>	<b>(12,797)</b>
<i>Charges for services</i>				
Fees of office	1,006,500	1,006,500	1,236,357	229,857
Justice court number one fees	28,730	28,730	40,288	11,558
Justice court number two fees	14,650	14,650	16,028	1,378
Justice court number three fees	26,000	26,000	34,670	8,670
Justice court number four fees	27,840	27,840	37,537	9,697
<b>Total Charges for services</b>	<b>1,103,720</b>	<b>1,103,720</b>	<b>1,364,880</b>	<b>261,160</b>
<i>Interest</i>				
Interest	210,000	210,000	206,359	(3,641)
<b>Total Interest</b>	<b>210,000</b>	<b>210,000</b>	<b>206,359</b>	<b>(3,641)</b>
<i>Miscellaneous</i>				
Contributions and donations	--	--	100	100
Rent	174,514	174,514	185,224	10,710
Miscellaneous	206,785	206,785	348,730	141,945
<b>Total Miscellaneous</b>	<b>381,299</b>	<b>381,299</b>	<b>534,054</b>	<b>152,755</b>
<b>Total receipts</b>	<b>16,967,980</b>	<b>16,964,107</b>	<b>17,821,928</b>	<b>857,821</b>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel services	111,478	107,832	106,832	1,000
Benefits	24,168	21,492	21,476	16
Supplies	1,500	1,617	716	901
Other services and charges	10,500	8,829	8,057	772
<b>Total County Judge</b>	<b>147,646</b>	<b>139,770</b>	<b>137,081</b>	<b>2,689</b>



**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
Page 2 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 65,874	\$ 65,874	\$ 65,812	\$ 62
<i>Benefits</i>	16,913	17,148	16,672	476
<i>Supplies</i>	1,000	1,000	237	763
<i>Other services and charges</i>	1,825	1,825	615	1,210
<i>Total Courthouse Receptionist</i>	<u>85,612</u>	<u>85,847</u>	<u>83,336</u>	<u>2,511</u>
<i>County Communications</i>				
<i>Personnel services</i>	913,582	666,303	663,603	2,700
<i>Benefits</i>	386,317	138,850	135,507	3,343
<i>Supplies</i>	18,000	4,050	3,322	728
<i>Other services and charges</i>	316,955	327,558	312,480	15,078
<i>Capital outlay</i>	123,000	376,513	370,442	6,071
<i>Total County Communications</i>	<u>1,757,854</u>	<u>1,513,274</u>	<u>1,485,354</u>	<u>27,920</u>
<i>Information Technology</i>				
<i>Personnel services</i>	173,288	175,229	175,150	79
<i>Benefits</i>	35,970	36,672	35,990	682
<i>Supplies</i>	17,800	17,800	13,214	4,586
<i>Other services and charges</i>	117,700	123,226	118,214	5,012
<i>Capital outlay</i>	30,000	54,331	54,329	2
<i>Total County Communications</i>	<u>374,758</u>	<u>407,258</u>	<u>396,897</u>	<u>10,361</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	195,339	195,120	195,119	1
<i>Benefits</i>	42,839	42,385	42,360	25
<i>Supplies</i>	350	19	18	1
<i>Other services and charges</i>	14,000	15,004	14,808	196
<i>Total Commissioner's Court</i>	<u>252,528</u>	<u>252,528</u>	<u>252,305</u>	<u>223</u>
<i>County Clerk</i>				
<i>Personnel services</i>	248,931	251,803	251,725	78
<i>Benefits</i>	59,490	60,328	59,489	839
<i>Supplies</i>	15,275	13,616	13,582	34
<i>Other services and charges</i>	13,100	12,476	12,087	389
<i>Total County Clerk</i>	<u>336,796</u>	<u>338,223</u>	<u>336,883</u>	<u>1,340</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	27,061	28,818	25,742	3,076
<i>Benefits</i>	7,201	7,866	7,318	548
<i>Supplies</i>	625	625	140	485
<i>Other services and charges</i>	2,900	2,900	1,770	1,130
<i>Total Veteran's Office</i>	<u>37,787</u>	<u>40,209</u>	<u>34,970</u>	<u>5,239</u>
<i>County Auditor</i>				
<i>Personnel services</i>	142,499	142,499	137,164	5,335
<i>Benefits</i>	35,171	35,598	34,105	1,493
<i>Supplies</i>	3,600	3,600	778	2,822
<i>Other services and charges</i>	7,050	7,050	4,393	2,657
<i>Total County Auditor</i>	<u>188,320</u>	<u>188,747</u>	<u>176,440</u>	<u>12,307</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 1,611,000	\$ 1,766,134	\$ 1,765,338	\$ 796
<i>Supplies</i>	5,000	5,000	1,899	3,101
<i>Other services and charges</i>	424,199	418,829	357,913	60,916
<i>Capital outlay</i>	585,000	178,941	--	178,941
<i>Total Nondepartmental</i>	<u>2,625,199</u>	<u>2,368,904</u>	<u>2,125,150</u>	<u>243,754</u>
<i>Total General Administration</i>	<u>5,806,500</u>	<u>5,334,760</u>	<u>5,028,416</u>	<u>306,344</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	106,065	93,246	89,075	4,171
<i>Benefits</i>	20,264	19,049	19,045	4
<i>Supplies</i>	3,000	3,000	1,755	1,245
<i>Other services and charges</i>	415,050	416,778	378,786	37,992
<i>Total District Court</i>	<u>544,379</u>	<u>532,073</u>	<u>488,661</u>	<u>43,412</u>
<i>District Clerk</i>				
<i>Personnel services</i>	216,693	194,181	193,424	757
<i>Benefits</i>	50,346	45,077	44,190	887
<i>Supplies</i>	10,000	9,581	9,233	348
<i>Other services and charges</i>	18,890	19,309	17,350	1,959
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>296,429</u>	<u>268,648</u>	<u>264,197</u>	<u>4,451</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	209,954	210,202	209,411	791
<i>Benefits</i>	41,136	39,981	39,975	6
<i>Supplies</i>	4,200	6,700	5,202	1,498
<i>Other services and charges</i>	215,200	212,343	186,120	26,223
<i>Total County Court at Law</i>	<u>470,490</u>	<u>469,226</u>	<u>440,708</u>	<u>28,518</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	83,940	83,940	83,842	98
<i>Benefits</i>	20,550	20,671	19,589	1,082
<i>Supplies</i>	2,600	2,609	1,927	682
<i>Other services and charges</i>	7,300	7,291	6,400	891
<i>Total Justice Court Number One</i>	<u>114,390</u>	<u>114,511</u>	<u>111,758</u>	<u>2,753</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	80,695	81,647	81,594	53
<i>Benefits</i>	26,884	28,228	27,927	301
<i>Supplies</i>	3,000	3,019	2,921	98
<i>Other services and charges</i>	8,100	9,109	8,722	387
<i>Total Justice Court Number Two</i>	<u>118,679</u>	<u>122,003</u>	<u>121,164</u>	<u>839</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	76,825	77,759	77,705	54
<i>Benefits</i>	15,315	15,872	15,724	148
<i>Supplies</i>	1,750	520	308	212
<i>Other services and charges</i>	7,350	8,035	6,312	1,723
<i>Total Justice Court Number Three</i>	<u>101,240</u>	<u>102,186</u>	<u>100,049</u>	<u>2,137</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 83,940	\$ 83,940	\$ 83,843	\$ 97
<i>Benefits</i>	24,559	24,676	24,198	478
<i>Supplies</i>	2,800	2,434	1,518	916
<i>Other services and charges</i>	10,700	11,066	9,593	1,473
<i>Total Justice Court Number Four</i>	<u>121,999</u>	<u>122,116</u>	<u>119,152</u>	<u>2,964</u>
<i>Total Judicial</i>	<u>1,767,606</u>	<u>1,730,763</u>	<u>1,645,689</u>	<u>85,074</u>
<i>Judicial</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	265,003	270,905	270,903	2
<i>Benefits</i>	54,205	53,757	53,755	2
<i>Supplies</i>	5,550	5,569	5,568	1
<i>Other services and charges</i>	14,150	15,938	15,935	3
<i>Total County Attorney</i>	<u>338,908</u>	<u>346,169</u>	<u>346,161</u>	<u>8</u>
<i>Total Legal</i>	<u>338,908</u>	<u>346,169</u>	<u>346,161</u>	<u>8</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	17,000	17,000	13,658	3,342
<i>Benefits</i>	973	973	967	6
<i>Supplies</i>	41,000	36,498	35,091	1,407
<i>Other services and charges</i>	32,400	36,902	27,981	8,921
<i>Total Elections</i>	<u>91,373</u>	<u>91,373</u>	<u>77,697</u>	<u>13,676</u>
<i>Total Elections</i>	<u>91,373</u>	<u>91,373</u>	<u>77,697</u>	<u>13,676</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	175,510	165,846	163,803	2,043
<i>Benefits</i>	37,270	34,553	34,551	2
<i>Supplies</i>	4,000	4,000	1,526	2,474
<i>Other services and charges</i>	12,100	12,100	9,337	2,763
<i>Total Tax Assessor Collector</i>	<u>228,880</u>	<u>216,499</u>	<u>209,217</u>	<u>7,282</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	136,716	136,912	136,838	74
<i>Benefits</i>	31,313	31,550	31,147	403
<i>Supplies</i>	4,500	5,043	5,042	1
<i>Other services and charges</i>	11,600	10,847	9,921	926
<i>Total County Treasurer</i>	<u>184,129</u>	<u>184,352</u>	<u>182,948</u>	<u>1,404</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	92,883	94,087	94,028	59
<i>Benefits</i>	19,628	19,997	19,874	123
<i>Supplies</i>	5,800	4,907	2,508	2,399
<i>Other services and charges</i>	7,250	7,434	3,670	3,764
<i>Total Personnel and benefits</i>	<u>125,561</u>	<u>126,425</u>	<u>120,080</u>	<u>6,345</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Appraisal District</i>				
<i>Other services and charges</i>	\$ 194,275	\$ 195,536	\$ 195,536	\$ --
<i>Total Appraisal District</i>	<u>194,275</u>	<u>195,536</u>	<u>195,536</u>	<u>--</u>
<i>Total Financial Administration</i>	<u>732,845</u>	<u>722,812</u>	<u>707,781</u>	<u>15,031</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	92,251	86,677	81,770	4,907
<i>Benefits</i>	19,216	15,857	15,822	35
<i>Supplies</i>	33,500	42,444	39,467	2,977
<i>Other services and charges</i>	88,750	130,250	117,769	12,481
<i>Capital outlay</i>	36,000	500	408	92
<i>Total County Courthouse</i>	<u>269,717</u>	<u>275,728</u>	<u>255,236</u>	<u>20,492</u>
<i>Total Public Facilities</i>	<u>269,717</u>	<u>275,728</u>	<u>255,236</u>	<u>20,492</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	56,350	56,699	56,680	19
<i>Benefits</i>	13,640	14,148	13,740	408
<i>Supplies</i>	2,000	5,750	4,803	947
<i>Other services and charges</i>	18,050	17,256	14,478	2,778
<i>Total Constable Number One</i>	<u>90,040</u>	<u>93,853</u>	<u>89,701</u>	<u>4,152</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	72,682	72,682	72,612	70
<i>Benefits</i>	29,050	29,401	28,832	569
<i>Supplies</i>	1,950	5,932	5,327	605
<i>Other services and charges</i>	13,950	13,541	10,352	3,189
<i>Total Constable Number Two</i>	<u>117,632</u>	<u>121,556</u>	<u>117,123</u>	<u>4,433</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	15,914	15,914	15,896	18
<i>Benefits</i>	4,170	4,643	4,617	26
<i>Supplies</i>	1,000	5,509	5,471	38
<i>Other services and charges</i>	7,310	6,114	6,036	78
<i>Total Constable Number Three</i>	<u>28,394</u>	<u>32,180</u>	<u>32,020</u>	<u>160</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	15,914	15,914	638	15,276
<i>Benefits</i>	4,540	3,880	873	3,007
<i>Supplies</i>	1,550	4,710	4,459	251
<i>Other services and charges</i>	2,700	200	--	200
<i>Total Constable Number Four</i>	<u>24,704</u>	<u>24,704</u>	<u>5,970</u>	<u>18,734</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,318,849	1,378,747	1,378,744	3
<i>Benefits</i>	296,445	328,170	328,166	4
<i>Supplies</i>	106,000	147,791	147,787	4
<i>Other services and charges</i>	354,900	421,530	421,524	6
<i>Capital outlay</i>	324,000	302,674	302,672	2
<i>Total Sheriff</i>	<u>2,400,194</u>	<u>2,578,912</u>	<u>2,578,893</u>	<u>19</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
Personnel services	\$ 37,544	\$ 37,366	\$ 37,365	\$ 1
Benefits	10,534	10,709	10,554	155
Supplies	4,700	5,000	4,641	359
Other services and charges	2,900	2,162	1,772	390
<b>Total Department of Public Safety</b>	<b>55,678</b>	<b>55,237</b>	<b>54,332</b>	<b>905</b>
<i>County Jail</i>				
Personnel services	1,284,316	1,331,645	1,324,926	6,719
Benefits	277,467	282,400	276,594	5,806
Supplies	315,000	351,590	346,779	4,811
Other services and charges	258,500	298,320	264,833	33,487
Capital outlay	--	115,900	115,900	--
<b>Total County Jail</b>	<b>2,135,283</b>	<b>2,379,855</b>	<b>2,329,032</b>	<b>50,823</b>
<i>Adult Probation</i>				
Supplies	425	679	254	425
Other services and charges	500	500	--	500
Capital outlay	1,000	746	--	746
<b>Total Adult Probation</b>	<b>1,925</b>	<b>1,925</b>	<b>254</b>	<b>1,671</b>
<i>Cen-Tex Regional Juvenile Board</i>				
Supplies	2,635	2,015	476	1,539
Other services and charges	123,600	124,220	122,245	1,975
<b>Total Cen-Tex Regional Juvenile Board</b>	<b>126,235</b>	<b>126,235</b>	<b>122,721</b>	<b>3,514</b>
<i>Fire Protection</i>				
Personnel services	1,602	380	244	136
Benefits	12,123	12,035	9,292	2,743
Supplies	20,000	6,142	6,141	1
Other services and charges	152,500	166,358	153,453	12,905
<b>Total Fire Protection</b>	<b>186,225</b>	<b>184,915</b>	<b>169,130</b>	<b>15,785</b>
<i>Emergency Management</i>				
Personnel services	64,220	65,289	64,990	299
Benefits	26,660	15,743	15,263	480
Supplies	4,200	21,290	20,195	1,095
Other services and charges	14,700	13,700	9,290	4,410
<b>Total Emergency Management</b>	<b>109,780</b>	<b>116,022</b>	<b>109,738</b>	<b>6,284</b>
<b>Total Public Safety</b>	<b>5,276,090</b>	<b>5,715,394</b>	<b>5,608,914</b>	<b>106,480</b>
<i>Health and Welfare</i>				
<i>Social Services</i>				
Other services and charges	101,500	102,000	98,390	3,610
<b>Total Social Services</b>	<b>101,500</b>	<b>102,000</b>	<b>98,390</b>	<b>3,610</b>
<i>Indigent Health Care</i>				
Personnel services	--	--	1	(1)
Supplies	18,000	17,954	5,688	12,266
Other services and charges	919,445	919,491	498,414	421,077

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Indigent Health Care</i>	<u>937,445</u>	<u>937,445</u>	<u>504,103</u>	<u>433,342</u>
<i>Health Department</i>				
<i>Other services and charges</i>	\$ 4,000	\$ 6,850	\$ 5,700	\$ 1,150
<i>Total Health Department</i>	<u>4,000</u>	<u>6,850</u>	<u>5,700</u>	<u>1,150</u>
<i>Environmental</i>				
<i>Personnel services</i>	114,145	118,609	116,318	2,291
<i>Benefits</i>	27,621	28,010	27,988	22
<i>Supplies</i>	5,700	7,464	6,522	942
<i>Other services and charges</i>	25,920	36,454	27,313	9,141
<i>Total Environmental</i>	<u>173,386</u>	<u>190,537</u>	<u>178,141</u>	<u>12,396</u>
<i>Total Health and Welfare</i>	<u>1,216,331</u>	<u>1,236,832</u>	<u>786,334</u>	<u>450,498</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	300	1,200
<i>Total Education - Library</i>	<u>1,500</u>	<u>1,500</u>	<u>300</u>	<u>1,200</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	131,050	132,512	132,007	505
<i>Benefits</i>	33,695	35,296	35,294	2
<i>Supplies</i>	13,100	10,863	8,739	2,124
<i>Other services and charges</i>	149,800	179,936	169,130	10,806
<i>Capital outlay</i>	10,000	87,670	87,671	(1)
<i>Total Fairgrounds</i>	<u>337,645</u>	<u>446,277</u>	<u>432,841</u>	<u>13,436</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,000	29,167	5,833
<i>Total Softball</i>	<u>35,000</u>	<u>35,000</u>	<u>29,167</u>	<u>5,833</u>
<i>Total Culture and Recreation</i>	<u>374,145</u>	<u>482,777</u>	<u>462,308</u>	<u>20,469</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	117,235	117,285	115,417	1,868
<i>Benefits</i>	31,270	31,004	29,870	1,134
<i>Supplies</i>	7,000	7,305	5,882	1,423
<i>Other services and charges</i>	22,500	21,135	15,784	5,351
<i>Total Extension Service</i>	<u>178,005</u>	<u>176,729</u>	<u>166,953</u>	<u>9,776</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	5,000	5,000	5,000	--
<i>Total Soil Conservation</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
<i>Game Warden</i>				
<i>Supplies</i>	1,000	1,000	910	90
<i>Total Game Warden</i>	<u>1,000</u>	<u>1,000</u>	<u>910</u>	<u>90</u>
<i>Total Conservation</i>	<u>184,005</u>	<u>182,729</u>	<u>172,863</u>	<u>9,866</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 103,018	\$ 104,818	\$ 66,389	\$ 38,429
<i>Total Data Processing</i>	<u>103,018</u>	<u>104,818</u>	<u>66,389</u>	<u>38,429</u>
<i>Total Data Processing</i>	<u>103,018</u>	<u>104,818</u>	<u>66,389</u>	<u>38,429</u>
Total disbursements	<u>16,160,538</u>	<u>16,224,156</u>	<u>15,157,788</u>	<u>1,066,368</u>
Excess (deficiency) of receipts over (under) disbursements	<u>807,442</u>	<u>739,951</u>	<u>2,664,140</u>	<u>1,924,189</u>
Other financing sources (uses):				
<i>Transfers in</i>	5,310	5,310	--	(5,310)
<i>Transfers out</i>	(1,172,608)	(1,802,600)	(1,802,600)	--
<i>Sale of capital assets</i>	6,000	6,000	7,265	1,265
<i>Total other financing sources (uses)</i>	<u>(1,161,298)</u>	<u>(1,791,290)</u>	<u>(1,795,335)</u>	<u>(4,045)</u>
Net change in unrestricted cash balances	(353,856)	(1,051,339)	868,805	1,920,144
Unrestricted cash, January 1	7,011,311	7,011,311	7,011,311	--
Unrestricted cash, December 31	<u>\$ 6,657,455</u>	<u>\$ 5,959,972</u>	<u>\$ 7,880,116</u>	<u>\$ 1,920,144</u>

**WASHINGTON COUNTY, TEXAS**  
**ROAD AND BRIDGE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 3,935,769	\$ 3,935,769	\$ 3,933,122	\$ (2,647)
<i>Total Taxes</i>	<u>3,935,769</u>	<u>3,935,769</u>	<u>3,933,122</u>	<u>(2,647)</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	--	--	492,665	492,665
<i>State shared revenues</i>	60,000	60,000	154,325	94,325
<i>Total Intergovernmental</i>	<u>60,000</u>	<u>60,000</u>	<u>646,990</u>	<u>586,990</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	851,000	851,000	829,518	(21,482)
<i>Total Licenses, permits and fees</i>	<u>851,000</u>	<u>851,000</u>	<u>829,518</u>	<u>(21,482)</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	320,000	320,000	281,390	(38,610)
<i>Total Fines and forfeitures</i>	<u>320,000</u>	<u>320,000</u>	<u>281,390</u>	<u>(38,610)</u>
<i>Interest</i>				
<i>Interest</i>	800	800	65,031	64,231
<i>Total Interest</i>	<u>800</u>	<u>800</u>	<u>65,031</u>	<u>64,231</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	--	--	60,606	60,606
<i>Total Miscellaneous</i>	<u>--</u>	<u>--</u>	<u>60,606</u>	<u>60,606</u>
<i>Total receipts</i>	<u>5,167,569</u>	<u>5,167,569</u>	<u>5,816,657</u>	<u>649,088</u>
Disbursements:				
Current:				
<i>Public transportation</i>				
<i>Personnel services</i>	1,069,908	1,013,022	1,013,021	1
<i>Benefits</i>	595,175	543,256	543,251	5
<i>Supplies</i>	480,200	243,585	243,577	8
<i>Other services and charges</i>	682,632	603,221	603,215	6
<i>Capital outlay</i>	2,327,000	3,059,378	3,059,376	2
<i>Total Public Transportation</i>	<u>5,154,915</u>	<u>5,462,462</u>	<u>5,462,440</u>	<u>22</u>
<i>Total disbursements</i>	<u>5,154,915</u>	<u>5,462,462</u>	<u>5,462,440</u>	<u>22</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12,654</u>	<u>(294,893)</u>	<u>354,217</u>	<u>649,110</u>
Other financing sources (uses):				
<i>Sale of capital assets</i>	9,000	9,000	128,854	119,854
<i>Total other financing sources (uses)</i>	<u>9,000</u>	<u>9,000</u>	<u>128,854</u>	<u>(119,854)</u>
Net change in unrestricted cash balances	21,654	(285,893)	483,071	768,964
Unrestricted cash, January 1	2,777,328	2,777,328	2,777,328	--
Unrestricted cash, December 31	<u>\$ 2,798,982</u>	<u>\$ 2,491,435</u>	<u>\$ 3,260,399</u>	<u>\$ 768,964</u>



**WASHINGTON COUNTY, TEXAS**  
**EMERGENCY MEDICAL SERVICE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT B-3**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	\$ --	\$ --	\$ 80,567	\$ 80,567
<i>State shared revenues</i>	10,000	10,000	--	(10,000)
<i>Total Intergovernmental</i>	<u>10,000</u>	<u>10,000</u>	<u>80,567</u>	<u>70,567</u>
<i>Charges for services</i>				
<i>Charges to customers</i>	2,617,000	2,617,000	2,279,804	(337,196)
<i>Total Charges for services</i>	<u>2,617,000</u>	<u>2,617,000</u>	<u>2,279,804</u>	<u>(337,196)</u>
<i>Interest</i>				
<i>Interest</i>	500	500	2,840	2,340
<i>Total Interest</i>	<u>500</u>	<u>500</u>	<u>2,840</u>	<u>2,340</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	300,000	300,000	448,721	148,721
<i>Total Miscellaneous</i>	<u>300,000</u>	<u>300,000</u>	<u>448,721</u>	<u>148,721</u>
Total receipts	<u>2,927,500</u>	<u>2,927,500</u>	<u>2,811,932</u>	<u>(115,568)</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,966,022	2,029,876	2,029,870	6
<i>Benefits</i>	789,436	782,019	782,016	3
<i>Supplies</i>	176,300	183,530	183,529	1
<i>Other services and charges</i>	421,750	591,388	591,383	5
<i>Capital outlay</i>	144,000	385,986	385,983	3
<i>Total Emergency Medical Services</i>	<u>3,497,508</u>	<u>3,972,799</u>	<u>3,972,781</u>	<u>18</u>
<i>Total Health and Welfare</i>	<u>3,497,508</u>	<u>3,972,799</u>	<u>3,972,781</u>	<u>18</u>
Total disbursements	<u>3,497,508</u>	<u>3,972,799</u>	<u>3,972,781</u>	<u>18</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(570,008)</u>	<u>(1,045,299)</u>	<u>(1,160,849)</u>	<u>(115,550)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	570,008	1,200,000	1,200,000	--
Total other financing sources (uses)	<u>570,008</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>--</u>
Net change in unrestricted cash balances	--	154,701	39,151	(115,550)
Unrestricted cash, January 1	195,906	195,906	195,906	--
Unrestricted cash, December 31	<u>\$ 195,906</u>	<u>\$ 350,607</u>	<u>\$ 235,057</u>	<u>\$ (115,550)</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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Total pension liability:</b>										
Service cost	\$ 1,453,646	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	3,205,787	2,916,764	2,718,473	2,510,217	--	--	--	--	--	--
Changes of benefit terms	--	--	(135,668)	--	--	--	--	--	--	--
Differences between expected and actual experience	(127,318)	137,903	(270,354)	69,519	--	--	--	--	--	--
Changes of assumptions	65,218	--	359,360	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,747,237)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--	--	--
Net change in total pension liability	2,850,096	2,890,834	2,605,516	2,411,346	--	--	--	--	--	--
Total pension liability - beginning	38,980,584	36,089,750	33,484,234	31,072,888	--	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 41,830,680</u>	<u>\$ 38,980,584</u>	<u>\$ 36,089,750</u>	<u>\$ 33,484,234</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	699,752	711,630	654,745	587,496	--	--	--	--	--	--
Net investment income	4,963,072	2,318,587	(149,552)	1,956,527	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,747,236)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--	--	--
Administrative expense	(25,960)	(25,187)	(22,465)	(23,112)	--	--	--	--	--	--
Other	1,191	117,451	(75,338)	(55,733)	--	--	--	--	--	--
Net change in plan fiduciary net position	5,045,409	2,719,357	179,060	2,222,628	--	--	--	--	--	--
Plan fiduciary net position - beginning	33,989,967	31,270,610	31,091,550	28,868,922	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 39,035,376</u>	<u>\$ 33,989,967</u>	<u>\$ 31,270,610</u>	<u>\$ 31,091,550</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ 2,795,304</u>	<u>\$ 4,990,617</u>	<u>\$ 4,819,140</u>	<u>\$ 2,392,684</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	93.32%	87.20%	86.65%	92.85%	--	--	--	--	--	--
Covered payroll	\$ 9,996,457	\$ 10,166,146	\$ 9,353,495	\$ 8,392,795	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494	\$ 838,134	\$ 804,713	\$ 755,219	\$ 756,591
Contributions in relation to the actuarially determined contribution	(1,207,807)	(1,154,590)	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)	(838,134)	(804,713)	(755,219)	(756,591)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 10,235,654	\$ 9,996,451	\$ 10,166,145	\$ 9,353,495	\$ 8,392,795	\$ 7,738,451	\$ 7,326,347	\$ 7,349,000	\$ 7,025,296	\$ 7,051,177
Contributions as a percentage of covered payroll	11.80%	11.55%	11.44%	11.99%	12.28%	11.74%	11.44%	10.95%	10.75%	10.73%

**Valuation date:** 12/31/17

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 normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	12.7 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service, 4.9%, average, including inflation
Investment rate of return	8.0%, 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Changes to Plan Provisions Reflected in the Schedule of Employer Contributions	2015 : There were no changes to plan provisions. 2016: Employer contributions reflect that a 1% flat COLA was adopted.

**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 \**

	Fiscal Year Ended									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB liability:										
Service cost	\$ 192,591	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	172,461	--	--	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	--	--	--	--	--	--	--	--	--
Changes of assumptions or other inputs	--	--	--	--	--	--	--	--	--	--
Benefit payments	(308,296)	--	--	--	--	--	--	--	--	--
Net change in total OPEB liability	56,756	--	--	--	--	--	--	--	--	--
Total OPEB liability - beginning	4,167,927	--	--	--	--	--	--	--	--	--
Total OPEB liability - ending	\$ 4,224,683	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 8,537,198	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	49.49%	--	--	--	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2018.

There were no changes of assumptions in 2018. The following are the discount rates used in each period.

2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA
2011	NA
2010	NA
2009	NA

\* 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, 2018

### A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, HWY 290/36, JP Technology, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture, 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 #1 Training Fund, Constable #2 Training Fund, Constable #3 Training Fund, Constable #4 Training Fund, Courthouse Security, Tobacco Settlement, Clerks Election, Bail Bond Fund, SO Training Fund, Sheriff's Donation, Hotel/Motel Tax, Healthy County Rewards, and the 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	Per GAAP Statements
General	\$868,806	\$303,974	\$244,089	\$1,416,869
Road and Bridge	483,071	(37,270)	(13,714)	432,087
Emergency Medical Services	39,151	224,656	205,851	469,658
Hwy 290/36	(55,676)	--	--	(55,676)
JP Technology Fund	(610)	--	--	(610)
District Attorney	51,543	--	24,989	76,532
District Attorney Hot Check	437	--	--	437
Ambulance Service Supplement	252,707	(50,196)	50,196	252,707
EMS Donations	(45,075)	--	1,095	(43,980)
Child Foster Care	(1,588)	--	--	(1,588)
District Attorney Forfeiture	3,714	--	--	3,714
Sheriff Forfeiture Fund	3,953	--	--	3,953
County Clerk Record Management	62,435	--	--	62,435
OPEB Funding	2,205	--	--	2,205

**WASHINGTON COUNTY, TEXAS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Year Ended December 31, 2018

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
Records Management District Clerk	(8,245)	--	--	(8,245)
County and District Court Technology	1,973	--	--	1,973
Record Preservation	(20,672)	--	(30,265)	(50,937)
Archive Fee - County Clerk	26,799	--	5,924	32,723
Personnel Employee Testing	2,553	--	625	3,178
Constable #1 Training Fund	(2,007)	--	--	(2,007)
Constable #2 Training Fund	(97)	--	--	(97)
Constable #3 Training Fund	(2,212)	--	(1)	(2,213)
Constable #4 Training Fund	61	--	--	61
Courthouse Security	5,152	--	3,273	8,425
Tobacco Settlement	8,070	--	--	8,070
Clerks Election	861	--	--	861
Bail Bond Fund	(677)	--	--	(677)
SO Training Fund	4,578	--	--	4,578
Sheriff's Donation	17,405	--	(1,802)	15,603
Hotel/Motel Fund	15,394	--	--	15,394
Healthy County Rewards	(104)	--	--	(104)
County Attorney Pretrial Diversion	(8,589)	--	13,173	4,584
Tax Note Series 2007	143,476	3,977	(4,470)	142,983

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2018:

Special Revenue Funds	
Emergency Medical Service	\$223,298

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:	
Tobacco Settlement	\$36,472
District Attorney Hot Check	11,169
County Attorney Pretrial Diversion	621
EMS Donations	888

*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.

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 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.



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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.

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.

HAVA Grant Equipment Fund - This fund is used to account for equipment replacement fees from election services to be used to acquire replacement election equipment.

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.

#### FIDUCIARY FUNDS

##### PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

## AGENCY FUNDS

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, or other governments.

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

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

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

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

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

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

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

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

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

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

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

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

Seizure Fund - This fund is used to account for money seized by law enforcement and held awaiting court proceedings.

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

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.

## WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2018

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 3,226,374	\$ 982,326	\$ 4,208,700
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	167,510	167,510
<i>Other</i>	26,116	--	26,116
<i>Intergovernmental</i>	260,500	--	260,500
Restricted assets:			
<i>Cash and cash equivalents</i>	--	458,960	458,960
<b>Total Assets</b>	<u>\$ 3,512,990</u>	<u>\$ 1,608,796</u>	<u>\$ 5,121,786</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts payable</i>	\$ 34,304	\$ --	\$ 34,304
<i>Accrued liabilities and other payables</i>	35,233	--	35,233
<b>Total Liabilities</b>	<u>69,537</u>	<u>--</u>	<u>69,537</u>
Deferred Inflows of Resources			
<i>Deferred revenue - taxes</i>	--	166,665	166,665
<i>Deferred revenue - grants</i>	260,500	--	260,500
<i>Taxes collected in advance</i>	--	458,960	458,960
<b>Total Deferred Inflows of Resources</b>	<u>260,500</u>	<u>625,625</u>	<u>886,125</u>
Fund balances:			
<i>Restricted</i>	2,606,241	983,171	3,589,412
<i>Committed</i>	576,712	--	576,712
<b>Total fund balances</b>	<u>3,182,953</u>	<u>983,171</u>	<u>4,166,124</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ 3,512,990</u>	<u>\$ 1,608,796</u>	<u>\$ 5,121,786</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 157,658	\$ 565,993	\$ 723,651
<i>Intergovernmental</i>	784,543	--	784,543
<i>Charges for services</i>	308,745	--	308,745
<i>Interest</i>	37,022	15,465	52,487
<i>Miscellaneous</i>	164,449	--	164,449
Total revenues	<u>1,452,417</u>	<u>581,458</u>	<u>2,033,875</u>
Expenditures:			
Current:			
<i>General administration</i>	113,981	--	113,981
<i>Judicial</i>	97,752	--	97,752
<i>Legal</i>	996,985	--	996,985
<i>Financial administration</i>	12,036	--	12,036
<i>Public facilities</i>	19,552	--	19,552
<i>Public safety</i>	57,858	--	57,858
<i>Public transportation</i>	56,600	--	56,600
<i>Health and welfare</i>	204,126	--	204,126
<i>Culture and recreation</i>	145,000	--	145,000
Debt service:			
<i>Principal</i>	--	315,000	315,000
<i>Interest and fiscal charges</i>	--	123,475	123,475
Total expenditures	<u>1,703,890</u>	<u>438,475</u>	<u>2,142,365</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(251,473)</u>	<u>142,983</u>	<u>(108,490)</u>
Other financing sources (uses):			
<i>Transfers in</i>	616,113	--	616,113
<i>Transfers out</i>	(13,513)	--	(13,513)
Total other financing sources (uses)	<u>602,600</u>	<u>--</u>	<u>602,600</u>
Net change in fund balances	351,127	142,983	494,110
Fund balances, January 1	2,831,826	840,188	3,672,014
Fund balances, December 31	<u>\$ 3,182,953</u>	<u>\$ 983,171</u>	<u>\$ 4,166,124</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2018**

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 54,850	\$ 92,238	\$ 2,205	\$ 175,534
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	\$ 54,850	\$ 92,238	\$ 2,205	\$ 175,534
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 1,289
<i>Accrued liabilities and other payables</i>	--	--	--	33,448
<b>Total Liabilities</b>	--	--	--	34,737
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	--	--	--	--
Fund balances:				
<i>Restricted</i>	54,850	92,238	2,205	140,797
<i>Committed</i>	--	--	--	--
<b>Total fund balances</b>	54,850	92,238	2,205	140,797
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	\$ 54,850	\$ 92,238	\$ 2,205	\$ 175,534

District Attorney Hot Check	Ambulance Service Supplement	EMS Donations	Rural Addressing	Law Library
\$ 4,639	\$ 441,659	\$ 174,235	\$ 136,287	\$ 37,091
--	--	--	--	--
--	260,500	--	--	--
<u>\$ 4,639</u>	<u>\$ 702,159</u>	<u>\$ 174,235</u>	<u>\$ 136,287</u>	<u>\$ 37,091</u>
\$ --	\$ --	\$ --	\$ --	\$ 948
--	--	1,785	--	--
--	--	<u>1,785</u>	--	<u>948</u>
--	260,500	--	--	--
--	<u>260,500</u>	--	--	--
4,639	441,659	--	--	36,143
--	--	172,450	136,287	--
<u>4,639</u>	<u>441,659</u>	<u>172,450</u>	<u>136,287</u>	<u>36,143</u>
<u>\$ 4,639</u>	<u>\$ 702,159</u>	<u>\$ 174,235</u>	<u>\$ 136,287</u>	<u>\$ 37,091</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2018**

	Check and Process	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 45,054	\$ 16,531	\$ 106,836	\$ 61,701
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 45,054</u>	<u>\$ 16,531</u>	<u>\$ 106,836</u>	<u>\$ 61,701</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	45,054	16,531	106,836	61,701
<i>Committed</i>	--	--	--	--
<b>Total fund balances</b>	<u>45,054</u>	<u>16,531</u>	<u>106,836</u>	<u>61,701</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 45,054</u>	<u>\$ 16,531</u>	<u>\$ 106,836</u>	<u>\$ 61,701</u>



Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology
\$ 31,861	\$ 219,684	\$ 225,634	\$ 29,219	\$ 18,743
--	--	--	--	--
--	--	--	--	--
<u>\$ 31,861</u>	<u>\$ 219,684</u>	<u>\$ 225,634</u>	<u>\$ 29,219</u>	<u>\$ 18,743</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
31,861	219,684	--	29,219	18,743
--	--	225,634	--	--
<u>31,861</u>	<u>219,684</u>	<u>225,634</u>	<u>29,219</u>	<u>18,743</u>
<u>\$ 31,861</u>	<u>\$ 219,684</u>	<u>\$ 225,634</u>	<u>\$ 29,219</u>	<u>\$ 18,743</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2018**

	<u>Record Preservation</u>	<u>Archive Fee County Clerk</u>	<u>Personnel Employee Testing</u>	<u>Constable #1 Training Fund</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 196,816	\$ 137,550	\$ 8,275	\$ 1,187
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 196,816</u>	<u>\$ 137,550</u>	<u>\$ 8,275</u>	<u>\$ 1,187</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 30,265	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<b>Total Liabilities</b>	<u>30,265</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	166,551	137,550	--	1,187
<i>Committed</i>	--	--	8,275	--
<b>Total fund balances</b>	<u>166,551</u>	<u>137,550</u>	<u>8,275</u>	<u>1,187</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 196,816</u>	<u>\$ 137,550</u>	<u>\$ 8,275</u>	<u>\$ 1,187</u>

Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive
\$ 5	\$ 3,806	\$ 4,878	\$ 144,722	\$ 22,976
--	--	--	--	--
--	--	--	--	--
<u>\$ 5</u>	<u>\$ 3,806</u>	<u>\$ 4,878</u>	<u>\$ 144,722</u>	<u>\$ 22,976</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
5	3,806	4,878	144,722	22,976
--	--	--	--	--
<u>5</u>	<u>3,806</u>	<u>4,878</u>	<u>144,722</u>	<u>22,976</u>
<u>\$ 5</u>	<u>\$ 3,806</u>	<u>\$ 4,878</u>	<u>\$ 144,722</u>	<u>\$ 22,976</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2018

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 21,295	\$ 548	\$ 604	\$ 399,829
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 21,295</u>	<u>\$ 548</u>	<u>\$ 604</u>	<u>\$ 399,829</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	21,295	548	604	399,829
<i>Committed</i>	--	--	--	--
<b>Total fund balances</b>	<u>21,295</u>	<u>548</u>	<u>604</u>	<u>399,829</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 21,295</u>	 <u>\$ 548</u>	 <u>\$ 604</u>	 <u>\$ 399,829</u>

Clerks Election	HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund
\$ 28,959	\$ 3,440	\$ 27,514	\$ 5,107	\$ 27,145
--	--	--	--	--
--	--	--	--	--
<u>\$ 28,959</u>	<u>\$ 3,440</u>	<u>\$ 27,514</u>	<u>\$ 5,107</u>	<u>\$ 27,145</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	3,440	27,514	--	27,145
28,959	--	--	5,107	--
<u>28,959</u>	<u>3,440</u>	<u>27,514</u>	<u>5,107</u>	<u>27,145</u>
<u>\$ 28,959</u>	<u>\$ 3,440</u>	<u>\$ 27,514</u>	<u>\$ 5,107</u>	<u>\$ 27,145</u>

**WASHINGTON COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2018

	Sheriff's Donations	Hotel Motel Tax
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 120,575	\$ 182,980
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	--	26,116
<i>Intergovernmental</i>	--	--
<b>Total Assets</b>	<u>\$ 120,575</u>	<u>\$ 209,096</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 1,802	\$ --
<i>Accrued liabilities and other payables</i>	--	--
<b>Total Liabilities</b>	<u>1,802</u>	<u>--</u>
Deferred Inflows of Resources		
<i>Deferred revenue - grants</i>	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>
Fund balances:		
<i>Restricted</i>	118,773	209,096
<i>Committed</i>	--	--
<b>Total fund balances</b>	<u>118,773</u>	<u>209,096</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 120,575</u>	 <u>\$ 209,096</u>

Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 353	\$ 13,809	\$ 3,226,374
--	--	26,116
--	--	260,500
<u>\$ 353</u>	<u>\$ 13,809</u>	<u>\$ 3,512,990</u>
\$ --	\$ --	\$ 34,304
--	--	35,233
--	--	69,537
--	--	260,500
--	--	260,500
353	13,809	2,606,241
--	--	576,712
<u>353</u>	<u>13,809</u>	<u>3,182,953</u>
<u>\$ 353</u>	<u>\$ 13,809</u>	<u>\$ 3,512,990</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	2,205	464,561
<i>Charges for services</i>	--	12,669	--	--
<i>Interest</i>	924	983	--	1,746
<i>Miscellaneous</i>	--	--	--	476
<b>Total revenues</b>	<u>924</u>	<u>13,652</u>	<u>2,205</u>	<u>466,783</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	14,262	--	--
<i>Legal</i>	--	--	--	991,364
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	56,600	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<b>Total expenditures</b>	<u>56,600</u>	<u>14,262</u>	<u>--</u>	<u>991,364</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(55,676)</u>	<u>(610)</u>	<u>2,205</u>	<u>(524,581)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	601,113
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>601,113</u>
<b>Net change in fund balances</b>	<u>(55,676)</u>	<u>(610)</u>	<u>2,205</u>	<u>76,532</u>
<b>Fund balances, January 1</b>	<u>110,526</u>	<u>92,848</u>	<u>--</u>	<u>64,265</u>
<b>Fund balances, December 31</b>	<u>\$ 54,850</u>	<u>\$ 92,238</u>	<u>\$ 2,205</u>	<u>\$ 140,797</u>



District Attorney Hot Check	Ambulance Service Supplement	EMS Donations	Rural Addressing	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	275,894	--	--	--
380	--	--	--	12,958
57	3,023	1,738	2,170	370
--	--	126,668	1,399	--
<u>437</u>	<u>278,917</u>	<u>128,406</u>	<u>3,569</u>	<u>13,328</u>
--	--	--	1,271	10,379
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	26,210	172,386	--	--
--	--	--	--	--
<u>--</u>	<u>26,210</u>	<u>172,386</u>	<u>1,271</u>	<u>10,379</u>
<u>437</u>	<u>252,707</u>	<u>(43,980)</u>	<u>2,298</u>	<u>2,949</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>437</u>	<u>252,707</u>	<u>(43,980)</u>	<u>2,298</u>	<u>2,949</u>
4,202	188,952	216,430	133,989	33,194
<u>\$ 4,639</u>	<u>\$ 441,659</u>	<u>\$ 172,450</u>	<u>\$ 136,287</u>	<u>\$ 36,143</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Check and Process	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	2,942	--	--	16,594
<i>Interest</i>	--	177	1,543	633
<i>Miscellaneous</i>	577	1,419	2,399	--
<b>Total revenues</b>	<u>3,519</u>	<u>1,596</u>	<u>3,942</u>	<u>17,227</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	1,273	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	5,530	--
<i>Culture and recreation</i>	--	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>1,273</u>	<u>5,530</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,519</u>	<u>323</u>	<u>(1,588)</u>	<u>17,227</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	(13,513)
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(13,513)</u>
<b>Net change in fund balances</b>	<u>3,519</u>	<u>323</u>	<u>(1,588)</u>	<u>3,714</u>
<b>Fund balances, January 1</b>	<u>41,535</u>	<u>16,208</u>	<u>108,424</u>	<u>57,987</u>
<b>Fund balances, December 31</b>	<u>\$ 45,054</u>	<u>\$ 16,531</u>	<u>\$ 106,836</u>	<u>\$ 61,701</u>

Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
3,471	100,787	--	6,485	1,865
482	1,867	2,205	410	108
--	--	--	--	--
<u>3,953</u>	<u>102,654</u>	<u>2,205</u>	<u>6,895</u>	<u>1,973</u>
--	40,219	--	--	--
--	--	--	15,140	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>40,219</u>	<u>--</u>	<u>15,140</u>	<u>--</u>
<u>3,953</u>	<u>62,435</u>	<u>2,205</u>	<u>(8,245)</u>	<u>1,973</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>3,953</u>	<u>62,435</u>	<u>2,205</u>	<u>(8,245)</u>	<u>1,973</u>
27,908	157,249	223,429	37,464	16,770
<u>\$ 31,861</u>	<u>\$ 219,684</u>	<u>\$ 225,634</u>	<u>\$ 29,219</u>	<u>\$ 18,743</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Record Preservation	Archive Fee County Clerk	Personnel Employee Testing	Constable #1 Training Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	737
<i>Charges for services</i>	14,556	94,010	--	--
<i>Interest</i>	2,121	825	214	35
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>16,677</u>	<u>94,835</u>	<u>214</u>	<u>772</u>
Expenditures:				
Current:				
<i>General administration</i>	--	62,112	--	--
<i>Judicial</i>	67,614	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	12,036	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	2,779
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>67,614</u>	<u>62,112</u>	<u>12,036</u>	<u>2,779</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,937)</u>	<u>32,723</u>	<u>(11,822)</u>	<u>(2,007)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	15,000	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>15,000</u>	<u>--</u>
Net change in fund balances	(50,937)	32,723	3,178	(2,007)
Fund balances, January 1	217,488	104,827	5,097	3,194
Fund balances, December 31	<u>\$ 166,551</u>	<u>\$ 137,550</u>	<u>\$ 8,275</u>	<u>\$ 1,187</u>

Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive
\$ --	\$ --	\$ --	\$ --	\$ --
737	679	--	--	--
--	--	--	27,128	4,800
4	71	61	849	126
--	--	--	--	--
<u>741</u>	<u>750</u>	<u>61</u>	<u>27,977</u>	<u>4,926</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	19,552	--
838	2,963	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>838</u>	<u>2,963</u>	<u>--</u>	<u>19,552</u>	<u>--</u>
(97)	(2,213)	61	8,425	4,926
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(97)	(2,213)	61	8,425	4,926
102	6,019	4,817	136,297	18,050
<u>\$ 5</u>	<u>\$ 3,806</u>	<u>\$ 4,878</u>	<u>\$ 144,722</u>	<u>\$ 22,976</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	35,441
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	273	6	9	9,101
<i>Miscellaneous</i>	3,022	--	--	--
Total revenues	<u>3,295</u>	<u>6</u>	<u>9</u>	<u>44,542</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	36,472
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>36,472</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,295</u>	<u>6</u>	<u>9</u>	<u>8,070</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	3,295	6	9	8,070
Fund balances, January 1	18,000	542	595	391,759
Fund balances, December 31	<u>\$ 21,295</u>	<u>\$ 548</u>	<u>\$ 604</u>	<u>\$ 399,829</u>

Clerks Election	HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	4,289
--	--	--	--	--
311	--	298	59	289
550	--	--	--	--
<u>861</u>	<u>--</u>	<u>298</u>	<u>59</u>	<u>4,578</u>
--	--	--	--	--
--	--	--	736	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>736</u>	<u>--</u>
861	--	298	(677)	4,578
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
861	--	298	(677)	4,578
28,098	3,440	27,216	5,784	22,567
<u>\$ 28,959</u>	<u>\$ 3,440</u>	<u>\$ 27,514</u>	<u>\$ 5,107</u>	<u>\$ 27,145</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Sheriff's Donations	Hotel Motel Tax
Revenues:		
<i>Taxes</i>	\$ --	\$ 157,658
<i>Intergovernmental</i>	--	--
<i>Charges for services</i>	--	--
<i>Interest</i>	1,089	2,736
<i>Miscellaneous</i>	27,485	--
Total revenues	<u>28,574</u>	<u>160,394</u>
Expenditures:		
Current:		
<i>General administration</i>	--	--
<i>Judicial</i>	--	--
<i>Legal</i>	--	--
<i>Financial administration</i>	--	--
<i>Public facilities</i>	--	--
<i>Public safety</i>	12,971	--
<i>Public transportation</i>	--	--
<i>Health and welfare</i>	--	--
<i>Culture and recreation</i>	--	145,000
Total expenditures	<u>12,971</u>	<u>145,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,603</u>	<u>15,394</u>
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	15,603	15,394
Fund balances, January 1	103,170	193,702
Fund balances, December 31	<u>\$ 118,773</u>	<u>\$ 209,096</u>



Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ 157,658
--	--	784,543
--	10,100	308,745
4	105	37,022
454	--	164,449
<u>458</u>	<u>10,205</u>	<u>1,452,417</u>
--	--	113,981
--	--	97,752
--	5,621	996,985
--	--	12,036
--	--	19,552
562	--	57,858
--	--	56,600
--	--	204,126
--	--	145,000
<u>562</u>	<u>5,621</u>	<u>1,703,890</u>
<u>(104)</u>	<u>4,584</u>	<u>(251,473)</u>
--	--	616,113
--	--	(13,513)
--	--	602,600
<u>(104)</u>	<u>4,584</u>	<u>351,127</u>
457	9,225	2,831,826
<u>\$ 353</u>	<u>\$ 13,809</u>	<u>\$ 3,182,953</u>

**WASHINGTON COUNTY, TEXAS**  
 HWY 290/36  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 500	\$ 924	\$ 424
Total Interest	<u>500</u>	<u>924</u>	<u>424</u>
Total receipts	<u>500</u>	<u>924</u>	<u>424</u>
Disbursements:			
Current:			
Public transportation			
Capital outlay	56,600	56,600	--
Total Public Transportation	<u>56,600</u>	<u>56,600</u>	<u>--</u>
Total disbursements	<u>56,600</u>	<u>56,600</u>	<u>--</u>
Net change in unrestricted cash balances	(56,100)	(55,676)	424
Unrestricted cash, January 1	110,526	110,526	--
Unrestricted cash, December 31	<u>\$ 54,426</u>	<u>\$ 54,850</u>	<u>\$ 424</u>

**WASHINGTON COUNTY, TEXAS**  
**JP TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**EXHIBIT C-6**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Justice court number one fees	\$ 2,400	\$ 3,870	\$ 1,470
Justice court number two fees	1,600	2,232	632
Justice court number three fees	2,000	3,810	1,810
Justice court number four fees	3,200	2,757	(443)
Total Charges for services	<u>9,200</u>	<u>12,669</u>	<u>3,469</u>
Interest			
Interest	--	983	983
Total Interest	<u>--</u>	<u>983</u>	<u>983</u>
Total receipts	<u>9,200</u>	<u>13,652</u>	<u>4,452</u>
Disbursements:			
Current:			
Justice Court Number One			
Supplies	13,410	13,106	304
Other services and charges	8,360	1,156	7,204
Total Justice Court Number One	<u>21,770</u>	<u>14,262</u>	<u>7,508</u>
Total Judicial	<u>21,770</u>	<u>14,262</u>	<u>7,508</u>
Total disbursements	<u>21,770</u>	<u>14,262</u>	<u>7,508</u>
Net change in unrestricted cash balances	(12,570)	(610)	11,960
Unrestricted cash, January 1	92,848	92,848	--
Unrestricted cash, December 31	<u>\$ 80,278</u>	<u>\$ 92,238</u>	<u>\$ 11,960</u>

**WASHINGTON COUNTY, TEXAS**  
 DISTRICT ATTORNEY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 80,779	\$ 71,944	\$ (8,835)
Other governments - prisoner housing	405,251	380,897	(24,354)
Total Intergovernmental	<u>486,030</u>	<u>452,841</u>	<u>(33,189)</u>
<i>Interest</i>			
Interest	--	1,746	1,746
Total Interest	<u>--</u>	<u>1,746</u>	<u>1,746</u>
<i>Miscellaneous</i>			
Miscellaneous	--	476	476
Total Miscellaneous	<u>--</u>	<u>476</u>	<u>476</u>
Total receipts	<u>486,030</u>	<u>455,063</u>	<u>(30,967)</u>
Disbursements:			
Current:			
<i>Legal</i>			
District Attorney			
Personnel services	649,650	632,875	16,775
Benefits	249,301	238,845	10,456
Supplies	16,000	15,626	374
Other services and charges	112,823	103,774	9,049
Capital outlay	63,993	--	63,993
Total District Attorney	<u>1,091,767</u>	<u>991,120</u>	<u>100,647</u>
Total Legal	<u>1,091,767</u>	<u>991,120</u>	<u>100,647</u>
Total disbursements	<u>1,091,767</u>	<u>991,120</u>	<u>100,647</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(605,737)</u>	<u>(536,057)</u>	<u>69,680</u>
Other financing sources (uses):			
Transfers in	587,600	587,600	--
Total other financing sources (uses)	<u>587,600</u>	<u>587,600</u>	<u>--</u>
Net change in unrestricted cash balances	<u>(18,137)</u>	<u>51,543</u>	<u>69,680</u>
Unrestricted cash, January 1	123,991	123,991	--
Unrestricted cash, December 31	<u>\$ 105,854</u>	<u>\$ 175,534</u>	<u>\$ 69,680</u>

**WASHINGTON COUNTY, TEXAS**  
 DISTRICT ATTORNEY HOT CHECK  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 2,500	\$ 380	\$ (2,120)
Total Charges for services	<u>2,500</u>	<u>380</u>	<u>(2,120)</u>
Interest			
Interest	75	57	(18)
Total Interest	<u>75</u>	<u>57</u>	<u>(18)</u>
Total receipts	<u>2,575</u>	<u>437</u>	<u>(2,138)</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	1,250	--	1,250
Total District Attorney	<u>1,250</u>	<u>--</u>	<u>1,250</u>
Total Legal	<u>1,250</u>	<u>--</u>	<u>1,250</u>
Total disbursements	<u>1,250</u>	<u>--</u>	<u>1,250</u>
Net change in unrestricted cash balances	1,325	437	(888)
Unrestricted cash, January 1	4,202	4,202	--
Unrestricted cash, December 31	<u>\$ 5,527</u>	<u>\$ 4,639</u>	<u>\$ (888)</u>

**WASHINGTON COUNTY, TEXAS**  
 AMBULANCE SERVICE SUPPLEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ 120,000	\$ 275,894	\$ 155,894
<i>Total Intergovernmental</i>	<u>120,000</u>	<u>275,894</u>	<u>155,894</u>
<i>Interest</i>			
<i>Interest</i>	100	3,023	2,923
<i>Total Interest</i>	<u>100</u>	<u>3,023</u>	<u>2,923</u>
Total receipts	<u>120,100</u>	<u>278,917</u>	<u>158,817</u>
Other financing sources (uses):			
<i>Transfers out</i>	--	(26,210)	(26,210)
Total other financing sources (uses)	<u>--</u>	<u>(26,210)</u>	<u>(26,210)</u>
Net change in unrestricted cash balances	120,100	252,707	132,607
Unrestricted cash, January 1	188,952	188,952	--
Unrestricted cash, December 31	<u>\$ 309,052</u>	<u>\$ 441,659</u>	<u>\$ 132,607</u>

**WASHINGTON COUNTY, TEXAS**  
 EMS DONATIONS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 500	\$ 1,738	\$ 1,238
Total Interest	<u>500</u>	<u>1,738</u>	<u>1,238</u>
Miscellaneous			
Contributions and donations	50,000	94,725	44,725
Miscellaneous	--	31,943	31,943
Total Miscellaneous	<u>50,000</u>	<u>126,668</u>	<u>76,668</u>
Total receipts	<u>50,500</u>	<u>128,406</u>	<u>77,906</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Benefits	5,483	5,482	1
Supplies	54,551	34,798	19,753
Other services and charges	37,566	33,526	4,040
Capital outlay	143,000	99,675	43,325
Total Emergency Medical Services	<u>240,600</u>	<u>173,481</u>	<u>67,119</u>
Total Health and Welfare	<u>240,600</u>	<u>173,481</u>	<u>67,119</u>
Total disbursements	<u>240,600</u>	<u>173,481</u>	<u>67,119</u>
Net change in unrestricted cash balances	(190,100)	(45,075)	145,025
Unrestricted cash, January 1	219,310	219,310	--
Unrestricted cash, December 31	<u>\$ 29,210</u>	<u>\$ 174,235</u>	<u>\$ 145,025</u>

**WASHINGTON COUNTY, TEXAS**  
 CHILD FOSTER CARE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 350	\$ 1,543	\$ 1,193
Total Interest	<u>350</u>	<u>1,543</u>	<u>1,193</u>
Miscellaneous			
Miscellaneous	1,500	2,399	899
Total Miscellaneous	<u>1,500</u>	<u>2,399</u>	<u>899</u>
Total receipts	<u>1,850</u>	<u>3,942</u>	<u>2,092</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	4,113	2,467	1,646
Other services and charges	6,387	3,063	3,324
Total Social Services	<u>10,500</u>	<u>5,530</u>	<u>4,970</u>
Total Health and Welfare	<u>10,500</u>	<u>5,530</u>	<u>4,970</u>
Total disbursements	<u>10,500</u>	<u>5,530</u>	<u>4,970</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(8,650)</u>	<u>(1,588)</u>	<u>7,062</u>
Other financing sources (uses):			
Transfers in	6,000	--	(6,000)
Total other financing sources (uses)	<u>6,000</u>	<u>--</u>	<u>(6,000)</u>
Net change in unrestricted cash balances	(2,650)	(1,588)	1,062
Unrestricted cash, January 1	108,424	108,424	--
Unrestricted cash, December 31	<u>\$ 105,774</u>	<u>\$ 106,836</u>	<u>\$ 1,062</u>



WASHINGTON COUNTY, TEXAS  
DISTRICT ATTORNEY FORFEITURE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 10,000	\$ 16,594	\$ 6,594
Total Charges for services	<u>10,000</u>	<u>16,594</u>	<u>6,594</u>
Interest			
Interest	150	633	483
Total Interest	<u>150</u>	<u>633</u>	<u>483</u>
Total receipts	<u>10,150</u>	<u>17,227</u>	<u>7,077</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	1,000	--	1,000
Capital outlay	1,000	--	1,000
Total District Attorney	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total Legal	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total disbursements	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,150</u>	<u>17,227</u>	<u>9,077</u>
Other financing sources (uses):			
Transfers out	(13,519)	(13,513)	(6)
Total other financing sources (uses)	<u>(13,519)</u>	<u>(13,513)</u>	<u>(6)</u>
Net change in unrestricted cash balances	(5,369)	3,714	9,083
Unrestricted cash, January 1	57,987	57,987	--
Unrestricted cash, December 31	<u>\$ 52,618</u>	<u>\$ 61,701</u>	<u>\$ 9,083</u>

**WASHINGTON COUNTY, TEXAS**  
**SHERIFF FORFEITURE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 250	\$ 3,471	\$ 3,221
Total Charges for services	<u>250</u>	<u>3,471</u>	<u>3,221</u>
Interest			
Interest	30	482	452
Total Interest	<u>30</u>	<u>482</u>	<u>452</u>
Total receipts	<u>280</u>	<u>3,953</u>	<u>3,673</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	5,000	--	5,000
Total Sheriff	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total Public Safety	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total disbursements	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Net change in unrestricted cash balances	(4,720)	3,953	8,673
Unrestricted cash, January 1	27,908	27,908	--
Unrestricted cash, December 31	<u>\$ 23,188</u>	<u>\$ 31,861</u>	<u>\$ 8,673</u>

**WASHINGTON COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 72,000	\$ 100,787	\$ 28,787
Total Charges for services	<u>72,000</u>	<u>100,787</u>	<u>28,787</u>
Interest			
Interest	700	1,867	1,167
Total Interest	<u>700</u>	<u>1,867</u>	<u>1,167</u>
Total receipts	<u>72,700</u>	<u>102,654</u>	<u>29,954</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	11,130	3,722	7,408
Other services and charges	34,070	32,299	1,771
Capital outlay	15,000	4,198	10,802
Total County Clerk	<u>60,200</u>	<u>40,219</u>	<u>19,981</u>
Total General Administration	<u>60,200</u>	<u>40,219</u>	<u>19,981</u>
Total disbursements	<u>60,200</u>	<u>40,219</u>	<u>19,981</u>
Net change in unrestricted cash balances	12,500	62,435	49,935
Unrestricted cash, January 1	157,249	157,249	--
Unrestricted cash, December 31	<u>\$ 169,749</u>	<u>\$ 219,684</u>	<u>\$ 49,935</u>

**WASHINGTON COUNTY, TEXAS**  
 OPEB FUNDING  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 2,000	\$ 2,205	\$ 205
Total Interest	<u>2,000</u>	<u>2,205</u>	<u>205</u>
Total receipts	<u>2,000</u>	<u>2,205</u>	<u>205</u>
Net change in unrestricted cash balances	2,000	2,205	205
Unrestricted cash, January 1	223,429	223,429	--
Unrestricted cash, December 31	<u>\$ 225,429</u>	<u>\$ 225,634</u>	<u>\$ 205</u>

**WASHINGTON COUNTY, TEXAS**

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 5,500	\$ 6,485	\$ 985
Total Charges for services	<u>5,500</u>	<u>6,485</u>	<u>985</u>
Interest			
Interest	100	410	310
Total Interest	<u>100</u>	<u>410</u>	<u>310</u>
Total receipts	<u>5,600</u>	<u>6,895</u>	<u>1,295</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,000	3,117	883
Capital outlay	12,025	12,023	2
Total District Clerk	<u>16,025</u>	<u>15,140</u>	<u>885</u>
Total Judicial	<u>16,025</u>	<u>15,140</u>	<u>885</u>
Total disbursements	<u>16,025</u>	<u>15,140</u>	<u>885</u>
Net change in unrestricted cash balances	(10,425)	(8,245)	2,180
Unrestricted cash, January 1	37,464	37,464	--
Unrestricted cash, December 31	<u>\$ 27,039</u>	<u>\$ 29,219</u>	<u>\$ 2,180</u>

**WASHINGTON COUNTY, TEXAS**  
 COUNTY AND DISTRICT COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

**EXHIBIT C-17**  
 Page 1 of 4

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 2,400	\$ 1,865	\$ (535)
<i>Total Charges for services</i>	<u>2,400</u>	<u>1,865</u>	<u>(535)</u>
<i>Interest</i>			
<i>Interest</i>	--	108	108
<i>Total Interest</i>	<u>--</u>	<u>108</u>	<u>108</u>
Total receipts	<u>2,400</u>	<u>1,973</u>	<u>(427)</u>
Net change in unrestricted cash balances	2,400	1,973	(427)
Unrestricted cash, January 1	16,770	16,770	--
Unrestricted cash, December 31	<u>\$ 19,170</u>	<u>\$ 18,743</u>	<u>\$ (427)</u>

**WASHINGTON COUNTY, TEXAS**  
 RECORD PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 18,000	\$ 14,556	\$ (3,444)
<i>Total Charges for services</i>	<u>18,000</u>	<u>14,556</u>	<u>(3,444)</u>
<i>Interest</i>			
<i>Interest</i>	900	2,121	1,221
<i>Total Interest</i>	<u>900</u>	<u>2,121</u>	<u>1,221</u>
Total receipts	<u>18,900</u>	<u>16,677</u>	<u>(2,223)</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Supplies</i>	4,000	1,750	2,250
<i>Other services and charges</i>	1,600	1,485	115
<i>Capital outlay</i>	38,400	34,114	4,286
<i>Total District Clerk</i>	<u>44,000</u>	<u>37,349</u>	<u>6,651</u>
<i>Total Judicial</i>	<u>44,000</u>	<u>37,349</u>	<u>6,651</u>
Total disbursements	<u>44,000</u>	<u>37,349</u>	<u>6,651</u>
Net change in unrestricted cash balances	(25,100)	(20,672)	4,428
Unrestricted cash, January 1	217,488	217,488	--
Unrestricted cash, December 31	<u>\$ 192,388</u>	<u>\$ 196,816</u>	<u>\$ 4,428</u>

**WASHINGTON COUNTY, TEXAS**  
ARCHIVE FEE - COUNTY CLERK  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 65,000	\$ 94,010	\$ 29,010
Total Charges for services	<u>65,000</u>	<u>94,010</u>	<u>29,010</u>
Interest			
Interest	700	825	125
Total Interest	<u>700</u>	<u>825</u>	<u>125</u>
Total receipts	<u>65,700</u>	<u>94,835</u>	<u>29,135</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Other services and charges	660	660	--
Capital outlay	67,376	67,376	--
Total County Clerk	<u>68,036</u>	<u>68,036</u>	<u>--</u>
Total General Administration	<u>68,036</u>	<u>68,036</u>	<u>--</u>
Total disbursements	<u>68,036</u>	<u>68,036</u>	<u>--</u>
Net change in unrestricted cash balances	(2,336)	26,799	29,135
Unrestricted cash, January 1	110,751	110,751	--
Unrestricted cash, December 31	<u>\$ 108,415</u>	<u>\$ 137,550</u>	<u>\$ 29,135</u>



WASHINGTON COUNTY, TEXAS  
PERSONNEL EMPLOYEE TESTING  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 50	\$ 214	\$ 164
Total Interest	<u>50</u>	<u>214</u>	<u>164</u>
Total receipts	<u>50</u>	<u>214</u>	<u>164</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	16,500	12,661	3,839
Total Personnel and benefits	<u>16,500</u>	<u>12,661</u>	<u>3,839</u>
Total Financial Administration	<u>16,500</u>	<u>12,661</u>	<u>3,839</u>
Total disbursements	<u>16,500</u>	<u>12,661</u>	<u>3,839</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(16,450)</u>	<u>(12,447)</u>	<u>4,003</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	(1,450)	2,553	4,003
Unrestricted cash, January 1	5,722	5,722	--
Unrestricted cash, December 31	<u>\$ 4,272</u>	<u>\$ 8,275</u>	<u>\$ 4,003</u>

WASHINGTON COUNTY, TEXAS  
 CONSTABLE #1 TRAINING FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 650	\$ 737	\$ 87
Total Intergovernmental	<u>650</u>	<u>737</u>	<u>87</u>
Interest			
Interest	10	35	25
Total Interest	<u>10</u>	<u>35</u>	<u>25</u>
Total receipts	<u>660</u>	<u>772</u>	<u>112</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	3,500	2,779	721
Total Constable Number One	<u>3,500</u>	<u>2,779</u>	<u>721</u>
Total Public Safety	<u>3,500</u>	<u>2,779</u>	<u>721</u>
Total disbursements	<u>3,500</u>	<u>2,779</u>	<u>721</u>
Net change in unrestricted cash balances	(2,840)	(2,007)	833
Unrestricted cash, January 1	3,194	3,194	--
Unrestricted cash, December 31	<u>\$ 354</u>	<u>\$ 1,187</u>	<u>\$ 833</u>

**WASHINGTON COUNTY, TEXAS**  
 CONSTABLE #2 TRAINING FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 730	\$ 737	\$ 7
Total Intergovernmental	<u>730</u>	<u>737</u>	<u>7</u>
<i>Interest</i>			
Interest	5	4	(1)
Total Interest	<u>5</u>	<u>4</u>	<u>(1)</u>
Total receipts	<u>735</u>	<u>741</u>	<u>6</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Two			
Other services and charges	1,500	838	662
Total Constable Number Two	<u>1,500</u>	<u>838</u>	<u>662</u>
Total Public Safety	<u>1,500</u>	<u>838</u>	<u>662</u>
Total disbursements	<u>1,500</u>	<u>838</u>	<u>662</u>
Net change in unrestricted cash balances	(765)	(97)	668
Unrestricted cash, January 1	102	102	--
Unrestricted cash, December 31	<u>\$ (663)</u>	<u>\$ 5</u>	<u>\$ 668</u>

WASHINGTON COUNTY, TEXAS  
 CONSTABLE #3 TRAINING FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 670	\$ 679	\$ 9
Total Intergovernmental	<u>670</u>	<u>679</u>	<u>9</u>
Interest			
Interest	10	71	61
Total Interest	<u>10</u>	<u>71</u>	<u>61</u>
Total receipts	<u>680</u>	<u>750</u>	<u>70</u>
Disbursements:			
Current:			
Public safety			
Constable Number Three			
Other services and charges	2,963	2,963	--
Total Constable Number Three	<u>2,963</u>	<u>2,963</u>	<u>--</u>
Total Public Safety	<u>2,963</u>	<u>2,963</u>	<u>--</u>
Total disbursements	<u>2,963</u>	<u>2,963</u>	<u>--</u>
Net change in unrestricted cash balances	(2,283)	(2,213)	70
Unrestricted cash, January 1	6,019	6,019	--
Unrestricted cash, December 31	<u>\$ 3,736</u>	<u>\$ 3,806</u>	<u>\$ 70</u>

**WASHINGTON COUNTY, TEXAS**  
 CONSTABLE #4 TRAINING FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 655	\$ --	\$ (655)
Total Intergovernmental	<u>655</u>	<u>--</u>	<u>(655)</u>
<i>Interest</i>			
Interest	10	61	51
Total Interest	<u>10</u>	<u>61</u>	<u>51</u>
Total receipts	<u>665</u>	<u>61</u>	<u>(604)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Four			
Other services and charges	500	--	500
Total Constable Number Four	<u>500</u>	<u>--</u>	<u>500</u>
Total Public Safety	<u>500</u>	<u>--</u>	<u>500</u>
Total disbursements	<u>500</u>	<u>--</u>	<u>500</u>
Net change in unrestricted cash balances	165	61	(104)
Unrestricted cash, January 1	4,817	4,817	--
Unrestricted cash, December 31	<u>\$ 4,982</u>	<u>\$ 4,878</u>	<u>\$ (104)</u>

**WASHINGTON COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 20,900	\$ 27,128	\$ 6,228
<i>Total Charges for services</i>	<u>20,900</u>	<u>27,128</u>	<u>6,228</u>
 <i>Interest</i>			
<i>Interest</i>	500	849	349
<i>Total Interest</i>	<u>500</u>	<u>849</u>	<u>349</u>
 Total receipts	<u>21,400</u>	<u>27,977</u>	<u>6,577</u>
Disbursements:			
Current:			
<i>Public facilities</i>			
<i>County Courthouse</i>			
<i>Supplies</i>	22,000	5,942	16,058
<i>Other services and charges</i>	21,000	16,883	4,117
<i>Total County Courthouse</i>	<u>43,000</u>	<u>22,825</u>	<u>20,175</u>
 <i>Total Public Facilities</i>	<u>43,000</u>	<u>22,825</u>	<u>20,175</u>
 Total disbursements	<u>43,000</u>	<u>22,825</u>	<u>20,175</u>
Net change in unrestricted cash balances	(21,600)	5,152	26,752
Unrestricted cash, January 1	139,570	139,570	--
Unrestricted cash, December 31	<u>\$ 117,970</u>	<u>\$ 144,722</u>	<u>\$ 26,752</u>

WASHINGTON COUNTY, TEXAS  
 TOBACCO SETTLEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 15,000	\$ 35,441	\$ 20,441
Total Intergovernmental	<u>15,000</u>	<u>35,441</u>	<u>20,441</u>
<i>Interest</i>			
Interest	1,300	9,101	7,801
Total Interest	<u>1,300</u>	<u>9,101</u>	<u>7,801</u>
Total receipts	<u>16,300</u>	<u>44,542</u>	<u>28,242</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Sheriff			
Capital outlay	--	36,472	(36,472)
Total Sheriff	<u>--</u>	<u>36,472</u>	<u>(36,472)</u>
Total Public Safety	<u>--</u>	<u>36,472</u>	<u>(36,472)</u>
Total disbursements	<u>--</u>	<u>36,472</u>	<u>(36,472)</u>
Net change in unrestricted cash balances	16,300	8,070	(8,230)
Unrestricted cash, January 1	391,759	391,759	--
Unrestricted cash, December 31	<u>\$ 408,059</u>	<u>\$ 399,829</u>	<u>\$ (8,230)</u>

**WASHINGTON COUNTY, TEXAS**  
 CLERKS ELECTION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 100	\$ 311	\$ 211
Total Interest	<u>100</u>	<u>311</u>	<u>211</u>
Miscellaneous			
Rent	2,300	--	(2,300)
Miscellaneous	2,600	550	(2,050)
Total Miscellaneous	<u>4,900</u>	<u>550</u>	<u>(4,350)</u>
Total receipts	<u>5,000</u>	<u>861</u>	<u>(4,139)</u>
Disbursements:			
Current:			
Nondepartmental			
Supplies	1,500	--	1,500
Total Nondepartmental	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total General Administration	<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	3,500	861	(2,639)
Unrestricted cash, January 1	28,098	28,098	--
Unrestricted cash, December 31	<u>\$ 31,598</u>	<u>\$ 28,959</u>	<u>\$ (2,639)</u>



WASHINGTON COUNTY, TEXAS  
 BAIL BOND FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ --	\$ (1,000)
Total Charges for services	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Interest			
Interest	70	59	(11)
Total Interest	<u>70</u>	<u>59</u>	<u>(11)</u>
Total receipts	<u>1,070</u>	<u>59</u>	<u>(1,011)</u>
Disbursements:			
Current:			
Judicial			
District Court			
Supplies	600	540	60
Other services and charges	500	196	304
Total District Court	<u>1,100</u>	<u>736</u>	<u>364</u>
Total Judicial	<u>1,100</u>	<u>736</u>	<u>364</u>
Total disbursements	<u>1,100</u>	<u>736</u>	<u>364</u>
Net change in unrestricted cash balances	(30)	(677)	(647)
Unrestricted cash, January 1	5,784	5,784	--
Unrestricted cash, December 31	<u>\$ 5,754</u>	<u>\$ 5,107</u>	<u>\$ (647)</u>

WASHINGTON COUNTY, TEXAS  
SO TRAINING FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 6,000	\$ 4,289	\$ (1,711)
Total Intergovernmental	<u>6,000</u>	<u>4,289</u>	<u>(1,711)</u>
<i>Interest</i>			
Interest	100	289	189
Total Interest	<u>100</u>	<u>289</u>	<u>189</u>
Total receipts	<u>6,100</u>	<u>4,578</u>	<u>(1,522)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Sheriff			
Supplies	5,000	--	5,000
Other services and charges	1,000	--	1,000
Total Sheriff	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total Public Safety	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total disbursements	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Net change in unrestricted cash balances	100	4,578	4,478
Unrestricted cash, January 1	22,567	22,567	--
Unrestricted cash, December 31	<u>\$ 22,667</u>	<u>\$ 27,145</u>	<u>\$ 4,478</u>

WASHINGTON COUNTY, TEXAS  
 SHERIFF'S DONATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 125	\$ 1,089	\$ 964
Total Interest	<u>125</u>	<u>1,089</u>	<u>964</u>
Miscellaneous			
Miscellaneous	25,000	27,485	2,485
Total Miscellaneous	<u>25,000</u>	<u>27,485</u>	<u>2,485</u>
Total receipts	<u>25,125</u>	<u>28,574</u>	<u>3,449</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Benefits	--	240	(240)
Supplies	--	10,929	(10,929)
Total Sheriff	<u>--</u>	<u>11,169</u>	<u>(11,169)</u>
Total Public Safety	<u>--</u>	<u>11,169</u>	<u>(11,169)</u>
Total disbursements	<u>--</u>	<u>11,169</u>	<u>(11,169)</u>
Net change in unrestricted cash balances	25,125	17,405	(7,720)
Unrestricted cash, January 1	103,170	103,170	--
Unrestricted cash, December 31	<u>\$ 128,295</u>	<u>\$ 120,575</u>	<u>\$ (7,720)</u>

**WASHINGTON COUNTY, TEXAS**  
HOTEL/MOTEL TAX  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Hotel motel taxes</i>	\$ 120,000	\$ 157,658	\$ 37,658
<i>Total Taxes</i>	<u>120,000</u>	<u>157,658</u>	<u>37,658</u>
<i>Interest</i>			
<i>Interest</i>	2,800	2,737	(63)
<i>Total Interest</i>	<u>2,800</u>	<u>2,737</u>	<u>(63)</u>
Total receipts	<u>122,800</u>	<u>160,395</u>	<u>37,595</u>
Disbursements:			
Current:			
<i>Culture and Recreation</i>			
<i>Education - Library</i>			
<i>Other services and charges</i>	145,000	145,000	--
<i>Total Education - Library</i>	<u>145,000</u>	<u>145,000</u>	<u>--</u>
<i>Total Culture and Recreation</i>	<u>145,000</u>	<u>145,000</u>	<u>--</u>
Total disbursements	<u>145,000</u>	<u>145,000</u>	<u>--</u>
Net change in unrestricted cash balances	(22,200)	15,395	37,595
Unrestricted cash, January 1	167,585	167,585	--
Unrestricted cash, December 31	<u>\$ 145,385</u>	<u>\$ 182,980</u>	<u>\$ 37,595</u>

**WASHINGTON COUNTY, TEXAS**  
 HEALTHY COUNTY REWARDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 20	\$ 4	\$ (16)
Total Interest	<u>20</u>	<u>4</u>	<u>(16)</u>
Miscellaneous			
Contributions and donations	500	454	(46)
Total Miscellaneous	<u>500</u>	<u>454</u>	<u>(46)</u>
Total receipts	<u>520</u>	<u>458</u>	<u>(62)</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,350	562	788
Total Constable Number One	<u>1,350</u>	<u>562</u>	<u>788</u>
Total Public Safety	<u>1,350</u>	<u>562</u>	<u>788</u>
Total disbursements	<u>1,350</u>	<u>562</u>	<u>788</u>
Net change in unrestricted cash balances	(830)	(104)	726
Unrestricted cash, January 1	457	457	--
Unrestricted cash, December 31	<u>\$ (373)</u>	<u>\$ 353</u>	<u>\$ 726</u>

**WASHINGTON COUNTY, TEXAS**  
 COUNTY ATTORNEY PRETRIAL DIVERSION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ --	\$ 10,100	\$ 10,100
Total Charges for services	<u>          --</u>	<u>          10,100</u>	<u>          10,100</u>
Interest			
Interest	--	105	105
Total Interest	<u>          --</u>	<u>          105</u>	<u>          105</u>
Total receipts	<u>          --</u>	<u>          10,205</u>	<u>          10,205</u>
Disbursements:			
Current:			
Legal			
County Attorney			
Supplies	13,173	13,799	(626)
Capital outlay	5,000	4,995	5
Total County Attorney	<u>          18,173</u>	<u>          18,794</u>	<u>          (621)</u>
Total Legal	<u>          18,173</u>	<u>          18,794</u>	<u>          (621)</u>
Total disbursements	<u>          18,173</u>	<u>          18,794</u>	<u>          (621)</u>
Net change in unrestricted cash balances	(18,173)	(8,589)	9,584
Unrestricted cash, January 1	22,398	22,398	--
Unrestricted cash, December 31	<u>\$ 4,225</u>	<u>\$ 13,809</u>	<u>\$ 9,584</u>

**WASHINGTON COUNTY, TEXAS**  
TAX NOTE SERIES 2007  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2018

EXHIBIT C-34

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Ad valorem tax	\$ 497,268	\$ 566,486	\$ 69,218
Total Taxes	<u>497,268</u>	<u>566,486</u>	<u>69,218</u>
Interest			
Interest	10,000	15,465	5,465
Total Interest	<u>10,000</u>	<u>15,465</u>	<u>5,465</u>
Total receipts	<u>507,268</u>	<u>581,951</u>	<u>74,683</u>
Disbursements:			
Debt service:			
Principal	315,000	315,000	--
Interest and fiscal charges	<u>123,575</u>	<u>123,475</u>	100
Total disbursements	<u>438,575</u>	<u>438,475</u>	100
Net change in unrestricted cash balances	68,693	143,476	74,783
Unrestricted cash, January 1	838,850	838,850	--
Unrestricted cash, December 31	<u>\$ 907,543</u>	<u>\$ 982,326</u>	<u>\$ 74,783</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2018

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 34,665	\$ 1,335,407	\$ 316,786	\$ 1,686,858
Total Assets	<u>\$ 34,665</u>	<u>\$ 1,335,407</u>	<u>\$ 316,786</u>	<u>\$ 1,686,858</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ 38,765	\$ --	\$ 38,765
Total Liabilities	<u>--</u>	<u>38,765</u>	<u>--</u>	<u>38,765</u>
<b>NET POSITION</b>				
<i>Held in trust for other purposes</i>	<u>\$ 34,665</u>	<u>\$ 1,296,642</u>	<u>\$ 316,786</u>	<u>\$ 1,648,093</u>



**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 ALL PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2018

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
<b>Additions:</b>				
<i>Investment Income</i>	\$ 1,071	\$ 43,759	\$ 3,196	\$ 48,026
<i>Lease income</i>	--	53,533	33,408	86,941
<i>Miscellaneous</i>	--	71,075	--	71,075
Total Additions	<u>1,071</u>	<u>168,367</u>	<u>36,604</u>	<u>206,042</u>
<b>Deductions:</b>				
Administrative Expenses	123	82,156	--	82,279
Payments to schools	--	285,735	--	285,735
Total Deductions	<u>123</u>	<u>367,891</u>	<u>--</u>	<u>368,014</u>
<b>Change in Net Position</b>	948	(199,524)	36,604	(161,972)
Net Position-Beginning of the Year	33,717	1,496,166	280,182	1,810,065
Net Position-End of the Year	<u>\$ 34,665</u>	<u>\$ 1,296,642</u>	<u>\$ 316,786</u>	<u>\$ 1,648,093</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2018

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 4,900	\$ 2,717	\$ 6,262	\$ 2,122
<i>Due from other funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 4,900</u>	<u>\$ 2,717</u>	<u>\$ 6,262</u>	<u>\$ 2,122</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ 4,900	\$ 2,717	\$ 6,262	\$ 2,122
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
<b>Total Liabilities</b>	<u>\$ 4,900</u>	<u>\$ 2,717</u>	<u>\$ 6,262</u>	<u>\$ 2,122</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 153,474	\$ 661,085	\$ 112,387	\$ 957,410	\$ 176
--	--	--	--	--
<u>\$ 153,474</u>	<u>\$ 661,085</u>	<u>\$ 112,387</u>	<u>\$ 957,410</u>	<u>\$ 176</u>
\$ 8,732	\$ 5,169	\$ --	\$ --	\$ --
--	--	--	955,847	--
144,742	655,916	112,387	1,563	176
<u>\$ 153,474</u>	<u>\$ 661,085</u>	<u>\$ 112,387</u>	<u>\$ 957,410</u>	<u>\$ 176</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2018

	Criminal Justice	Snack Account
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 68,683	\$ 9,542
<i>Due from other funds</i>	29,902	--
Total Assets	<u>\$ 98,585</u>	<u>\$ 9,542</u>
<b>LIABILITIES</b>		
<i>Due to other funds</i>	\$ --	\$ --
<i>Due to other governments</i>	98,289	--
<i>Due to others</i>	296	9,542
Total Liabilities	<u>\$ 98,585</u>	<u>\$ 9,542</u>

Community Service Restitution	BPA/DA Seized Money	Environmental Clearing Fund	Total Agency Funds (See Exhibit A-7)
\$ 57,437	\$ 30,875	\$ 2,444	\$ 2,069,514
--	--	--	29,902
<u>\$ 57,437</u>	<u>\$ 30,875</u>	<u>\$ 2,444</u>	<u>\$ 2,099,416</u>
\$ --	\$ --	\$ --	\$ 29,902
--	--	--	1,054,136
57,437	30,875	2,444	1,015,378
<u>\$ 57,437</u>	<u>\$ 30,875</u>	<u>\$ 2,444</u>	<u>\$ 2,099,416</u>

**WASHINGTON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>Justice of the Peace Number One</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,176	\$ 268,683	\$ 271,959	\$ 4,900
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 8,176</u></b>	<b><u>\$ 268,683</u></b>	<b><u>\$ 271,959</u></b>	<b><u>\$ 4,900</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 8,176	\$ 268,683	\$ 271,959	\$ 4,900
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b><u>\$ 8,176</u></b>	<b><u>\$ 268,683</u></b>	<b><u>\$ 271,959</u></b>	<b><u>\$ 4,900</u></b>
<b>Justice of the Peace Number Two</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,434	\$ 170,303	\$ 172,020	\$ 2,717
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 4,434</u></b>	<b><u>\$ 170,303</u></b>	<b><u>\$ 172,020</u></b>	<b><u>\$ 2,717</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,523	\$ 170,303	\$ 171,109	\$ 2,717
Due to Other Governments	--	--	--	--
Due to Others	911	--	911	--
<b>Total Liabilities</b>	<b><u>\$ 4,434</u></b>	<b><u>\$ 170,303</u></b>	<b><u>\$ 172,020</u></b>	<b><u>\$ 2,717</u></b>
<b>Justice of the Peace Number Three</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,026	\$ 251,319	\$ 250,083	\$ 6,262
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 5,026</u></b>	<b><u>\$ 251,319</u></b>	<b><u>\$ 250,083</u></b>	<b><u>\$ 6,262</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,649	\$ 250,218	\$ 247,605	\$ 6,262
Due to Other Governments	--	--	--	--
Due to Others	1,377	1,101	2,478	--
<b>Total Liabilities</b>	<b><u>\$ 5,026</u></b>	<b><u>\$ 251,319</u></b>	<b><u>\$ 250,083</u></b>	<b><u>\$ 6,262</u></b>
<b>Justice of the Peace Number Four</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,048	\$ 205,642	\$ 207,568	\$ 2,122
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 4,048</u></b>	<b><u>\$ 205,642</u></b>	<b><u>\$ 207,568</u></b>	<b><u>\$ 2,122</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,831	\$ 205,502	\$ 207,211	\$ 2,122
Due to Other Governments	--	--	--	--
Due to Others	217	140	357	--
<b>Total Liabilities</b>	<b><u>\$ 4,048</u></b>	<b><u>\$ 205,642</u></b>	<b><u>\$ 207,568</u></b>	<b><u>\$ 2,122</u></b>

**WASHINGTON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>County Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 91,937	\$ 1,872,666	\$ 1,811,129	\$ 153,474
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ 91,937</u>	<u>\$ 1,872,666</u>	<u>\$ 1,811,129</u>	<u>\$ 153,474</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 6,792	\$ 973,929	\$ 971,989	\$ 8,732
Due to Other Governments	--	--	--	--
Due to Others	85,145	898,737	839,140	144,742
<b>Total Liabilities</b>	<u>\$ 91,937</u>	<u>\$ 1,872,666</u>	<u>\$ 1,811,129</u>	<u>\$ 153,474</u>
<b>District Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,079,844	\$ 525,864	\$ 944,623	\$ 661,085
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ 1,079,844</u>	<u>\$ 525,864</u>	<u>\$ 944,623</u>	<u>\$ 661,085</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 5,067	\$ 337,754	\$ 337,652	\$ 5,169
Due to Other Governments	--	--	--	--
Due to Others	1,074,777	188,110	606,971	655,916
<b>Total Liabilities</b>	<u>\$ 1,079,844</u>	<u>\$ 525,864</u>	<u>\$ 944,623</u>	<u>\$ 661,085</u>
<b>Sheriff</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 86,263	\$ 451,796	\$ 425,672	\$ 112,387
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ 86,263</u>	<u>\$ 451,796</u>	<u>\$ 425,672</u>	<u>\$ 112,387</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	86,263	451,796	425,672	112,387
<b>Total Liabilities</b>	<u>\$ 86,263</u>	<u>\$ 451,796</u>	<u>\$ 425,672</u>	<u>\$ 112,387</u>
<b>Tax Assessor Collector</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,204,464	\$ 17,047,586	\$ 17,294,640	\$ 957,410
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ 1,204,464</u>	<u>\$ 17,047,586</u>	<u>\$ 17,294,640</u>	<u>\$ 957,410</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 6,821,198	\$ 6,821,198	\$ --
Due to Other Governments	1,199,072	10,224,379	10,467,604	955,847
Due to Others	5,392	2,009	5,838	1,563
<b>Total Liabilities</b>	<u>\$ 1,204,464</u>	<u>\$ 17,047,586</u>	<u>\$ 17,294,640</u>	<u>\$ 957,410</u>

**WASHINGTON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>County Attorney</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 76	\$ 45,395	\$ 45,295	\$ 176
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 76</b>	<b>\$ 45,395</b>	<b>\$ 45,295</b>	<b>\$ 176</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	76	45,395	45,295	176
<b>Total Liabilities</b>	<b>\$ 76</b>	<b>\$ 45,395</b>	<b>\$ 45,295</b>	<b>\$ 176</b>
<b>County Treasurer</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 17,130,363	\$ 17,130,363	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ --</b>	<b>\$ 17,130,363</b>	<b>\$ 17,130,363</b>	<b>\$ --</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	17,130,363	17,130,363	--
<b>Total Liabilities</b>	<b>\$ --</b>	<b>\$ 17,130,363</b>	<b>\$ 17,130,363</b>	<b>\$ --</b>
<b>Criminal Justice</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 69,260	\$ 492,439	\$ 493,016	\$ 68,683
Investments	--	--	--	--
Due from Other Funds	28,943	29,903	28,944	29,902
<b>Total Assets</b>	<b>\$ 98,203</b>	<b>\$ 522,342</b>	<b>\$ 521,960</b>	<b>\$ 98,585</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 54,146	\$ 54,146	\$ --
Due to Other Governments	97,487	467,900	467,098	98,289
Due to Others	716	296	716	296
<b>Total Liabilities</b>	<b>\$ 98,203</b>	<b>\$ 522,342</b>	<b>\$ 521,960</b>	<b>\$ 98,585</b>
<b>Snack Account</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,991	\$ 9,797	\$ 4,246	\$ 9,542
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 3,991</b>	<b>\$ 9,797</b>	<b>\$ 4,246</b>	<b>\$ 9,542</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,991	9,797	4,246	9,542
<b>Total Liabilities</b>	<b>\$ 3,991</b>	<b>\$ 9,797</b>	<b>\$ 4,246</b>	<b>\$ 9,542</b>



**WASHINGTON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>Seizure</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Community Service Restitution</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 56,717	\$ 720	\$ --	\$ 57,437
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ 56,717</u>	<u>\$ 720</u>	<u>\$ --</u>	<u>\$ 57,437</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	56,717	720	--	57,437
<b>Total Liabilities</b>	<u>\$ 56,717</u>	<u>\$ 720</u>	<u>\$ --</u>	<u>\$ 57,437</u>
<b>BPA/DA Seized Money</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,354	\$ 68,397	\$ 48,876	\$ 30,875
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<u>\$ 11,354</u>	<u>\$ 68,397</u>	<u>\$ 48,876</u>	<u>\$ 30,875</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	11,354	68,397	48,876	30,875
<b>Total Liabilities</b>	<u>\$ 11,354</u>	<u>\$ 68,397</u>	<u>\$ 48,876</u>	<u>\$ 30,875</u>

**WASHINGTON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>Environmental Clearing Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,986	\$ 62,283	\$ 63,825	\$ 2,444
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,986</u>	<u>\$ 62,283</u>	<u>\$ 63,825</u>	<u>\$ 2,444</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,986	62,283	63,825	2,444
Total Liabilities	<u>\$ 3,986</u>	<u>\$ 62,283</u>	<u>\$ 63,825</u>	<u>\$ 2,444</u>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,629,576	\$ 38,603,253	\$ 39,163,315	\$ 2,069,514
Investments	--	--	--	--
Due from Other Funds	28,943	29,903	28,944	29,902
Total Assets	<u>\$ 2,658,519</u>	<u>\$ 38,633,156</u>	<u>\$ 39,192,259</u>	<u>\$ 2,099,416</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 31,038	\$ 9,081,733	\$ 9,082,869	\$ 29,902
Due to Other Governments	1,296,559	10,692,279	10,934,702	1,054,136
Due to Others	1,330,922	18,859,144	19,174,688	1,015,378
Total Liabilities	<u>\$ 2,658,519</u>	<u>\$ 38,633,156</u>	<u>\$ 39,192,259</u>	<u>\$ 2,099,416</u>

*Capital Assets Used in the  
Operation of Governmental Funds*

**WASHINGTON COUNTY, TEXAS**  
 COMPARATIVE SCHEDULES BY SOURCE OF  
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS  
 DECEMBER 31, 2018 AND 2017

**EXHIBIT C-39**

	<u>2018</u>	<u>2017</u>
Capital assets:		
Land	\$ 587,159	\$ 587,159
Buildings	14,966,267	14,731,648
Machinery and equipment	14,651,066	13,842,180
Infrastructure	92,683,082	91,256,399
Total governmental capital assets	<u>\$ 122,887,574</u>	<u>\$ 120,417,386</u>
Total investment in capital assets	<u>\$ 122,887,574</u>	<u>\$ 120,417,386</u>

**WASHINGTON COUNTY, TEXAS**

## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

## SCHEDULE OF CHANGES

DECEMBER 31, 2018

EXHIBIT C-40

<u>Governmental Funds Capital Assets</u>	<u>12/31/17</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/18</u>
Land	\$ 587,159	\$ --	\$ --	\$ --	\$ 587,159
Buildings	14,731,648	234,619	--	--	14,966,267
Machinery and Equipment	13,842,180	1,269,721	460,835	--	14,651,066
Infrastructure	91,256,399	2,580,931	1,154,248	--	92,683,082
Total Capital Assets	<u>\$ 120,417,386</u>	<u>\$ 4,085,271</u>	<u>\$ 1,615,083</u>	<u>\$ --</u>	<u>\$ 122,887,574</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-41**

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2018

Function and Activity	Capital Assets December 31, 2017	Additions	Retirements	Transfers	Capital Assets December 31, 2018
<b>General Administration:</b>					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
Information Technology	732,568	43,545	--	--	776,113
County Clerk	141,615	--	--	--	141,615
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	213,711	--	--	--	213,711
Total General Administration	<u>1,150,686</u>	<u>43,545</u>	<u>--</u>	<u>--</u>	<u>1,194,231</u>
<b>Judicial:</b>					
District Court	--	--	--	--	--
District Attorney	201,584	5,000	--	--	206,584
District Clerk	67,805	5,700	--	--	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	<u>354,361</u>	<u>10,700</u>	<u>--</u>	<u>--</u>	<u>365,061</u>
<b>Legal:</b>					
County Attorney	87,933	--	--	--	87,933
Total Legal	<u>87,933</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>87,933</u>
<b>Elections:</b>					
Elections	281,420	--	--	--	281,420
Total Elections	<u>281,420</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>281,420</u>
<b>Financial Administration:</b>					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	<u>91,132</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>91,132</u>
<b>Public Facilities:</b>					
County Courthouse	310,766	--	--	--	310,766
Total Public Facilities	<u>310,766</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>310,766</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-41**

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2018

Function and Activity	Capital Assets December 31, 2017	Additions	Retirements	Transfers	Capital Assets December 31, 2018
<b>Public Safety:</b>					
Communications	\$ 361,066	\$ 367,411	\$ --	\$ --	\$ 728,477
Constable Number 1	--	--	--	--	--
Constable Number 2	36,979	--	--	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	2,519,233	293,227	84,865	--	2,727,595
Department of Public Safety	--	--	--	--	--
County Jail	355,914	115,900	89,721	--	382,093
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	137,021	--	21,993	--	115,028
Juvenile Boot Camp	--	--	--	--	--
<b>Total Public Safety</b>	<u>3,533,182</u>	<u>776,538</u>	<u>196,579</u>	<u>--</u>	<u>4,113,141</u>
<b>Health and Welfare:</b>					
Health Center	478,968	--	--	--	478,968
Environmental	139,467	--	--	--	139,467
Emergency Medical Service	2,498,378	263,588	51,669	--	2,710,297
<b>Total Health and Welfare</b>	<u>3,116,813</u>	<u>263,588</u>	<u>51,669</u>	<u>--</u>	<u>3,328,732</u>
<b>Culture and Recreation:</b>					
Fairgrounds	714,077	10,000	--	--	724,077
<b>Total Culture and Recreation</b>	<u>714,077</u>	<u>10,000</u>	<u>--</u>	<u>--</u>	<u>724,077</u>
<b>Conservation:</b>					
Extension Service	26,226	--	--	--	26,226
<b>Total Conservation</b>	<u>26,226</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,226</u>
<b>Public Transportation:</b>					
Road and Bridge	4,175,584	165,350	212,587	--	4,128,347
<b>Total Public Transportation</b>	<u>4,175,584</u>	<u>165,350</u>	<u>212,587</u>	<u>--</u>	<u>4,128,347</u>
<b>Total Machinery and Equipment</b>	<u>\$ 13,842,180</u>	<u>\$ 1,269,721</u>	<u>\$ 460,835</u>	<u>\$ --</u>	<u>\$ 14,651,066</u>

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# 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.

<b>Contents</b>	<b>Page</b>
Financial Trends	147
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	152
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	159
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	163
<i>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.</i>	
Operating Information	165
<i>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.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual 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)

	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015	2016	2017	2018
Governmental Activities										
Net investment in capital assets	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 27,501,071	\$ 28,548,264
Restricted	2,123,739	436,609	370,554	448,338	544,469	615,840	676,730	770,280	872,926	1,019,149
Unrestricted	10,452,835	11,739,675	11,879,495	14,012,818	11,768,823	10,438,687	10,192,871	11,958,822	12,834,260	12,986,387
Total Governmental Activities Net Position	\$ <u>32,873,632</u>	\$ <u>36,846,505</u>	\$ <u>38,234,719</u>	\$ <u>40,428,508</u>	\$ <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>

- Note: (1) Restated for inclusion of Hotel Motel Tax Fund.  
 (2) Restated for implementation of GASB 65.  
 (3) 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)

	2009	2010 (1)	2011 (2)	2012	2013	2014	2015	2016	2017	2018
<b>Expenses</b>										
Governmental Activities:										
General administration	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563	\$ 4,940,320
Judicial	1,878,601	1,367,398	1,391,106	1,385,718	1,480,832	1,610,345	1,624,539	1,735,295	1,683,988	1,784,016
Legal	256,107	977,538	1,098,870	1,160,811	1,105,751	1,237,413	1,295,494	1,383,686	1,511,869	1,391,628
Elections	120,467	125,964	65,890	103,503	75,630	92,873	82,370	76,400	51,895	81,450
Financial administration	555,346	575,103	594,937	618,405	630,753	640,312	690,850	754,759	769,748	727,455
Public facilities	167,593	356,400	267,839	253,252	303,617	339,886	308,601	369,428	404,283	331,686
Public safety	3,786,082	4,262,891	4,016,176	4,688,843	4,356,175	4,804,353	4,729,666	5,379,651	5,584,824	5,894,318
Public transportation	3,333,454	3,515,421	4,759,585	4,026,427	5,257,654	5,214,048	5,273,646	6,628,291	4,908,549	4,915,503
Health and welfare	2,667,005	3,293,700	3,644,069	3,903,745	3,604,071	4,653,465	4,220,573	4,338,636	5,056,545	4,808,500
Culture and recreation	404,081	411,842	462,313	488,356	568,816	707,760	587,986	635,180	558,007	704,139
Conservation	195,992	201,709	171,843	195,551	155,696	169,838	135,450	173,571	162,777	180,465
Data processing	395,330	233,672	216,176	175,859	251,539	478,560	230,114	180,435	195,917	116,826
Interest on long-term debt	213,854	219,662	213,199	202,215	240,522	199,676	191,327	93,727	105,375	96,675
<b>Total Governmental Activities Expenses</b>	<b>16,602,019</b>	<b>18,901,856</b>	<b>19,524,032</b>	<b>19,845,388</b>	<b>20,905,576</b>	<b>23,608,098</b>	<b>23,983,767</b>	<b>26,718,258</b>	<b>26,193,340</b>	<b>25,972,981</b>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services:										
General administration	669,603	599,239	594,257	498,321	705,113	796,789	818,831	796,979	964,100	970,447
Judicial	1,262,508	1,154,049	1,115,864	1,012,401	722,767	676,982	613,617	729,069	733,348	848,410
Legal	10,082	10,014	11,214	8,647	17,274	29,330	36,798	36,305	41,532	31,676
Elections	--	--	--	375	--	--	--	--	--	--
Financial administration	257,838	259,819	262,907	266,261	248,550	248,825	224,304	232,000	219,526	243,237
Public facilities	41,439	37,404	34,755	29,926	27,090	22,669	21,683	21,982	25,459	27,128
Public safety	52,178	71,310	59,322	63,136	55,392	62,730	53,870	56,910	87,352	118,272
Public transportation	1,167,532	1,195,039	1,213,181	1,091,996	1,103,844	1,148,678	1,134,729	1,073,157	1,120,671	1,164,763
Health and welfare	2,842,336	2,064,191	1,747,101	3,186,515	294,928	2,177,213	2,302,831	2,411,365	3,052,394	2,850,178
Culture and recreation	63,389	50,801	63,410	63,922	48,825	60,060	61,086	60,556	162,295	164,109
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	770,170	990,129	1,260,405	1,305,148	736,247	1,272,297	1,406,576	1,237,328	1,504,302	1,223,968
Capital Grants and Contributions	976,286	3,153,472	667,767	365,793	13,000	656,225	520,228	2,753,212	605,561	570,536
<b>Total Governmental Activities Program Revenues</b>	<b>8,113,361</b>	<b>9,585,467</b>	<b>7,030,183</b>	<b>7,892,441</b>	<b>3,973,030</b>	<b>7,151,798</b>	<b>7,194,553</b>	<b>9,408,863</b>	<b>8,516,540</b>	<b>8,212,724</b>
<b>Total Primary Government Net Expense</b>	<b>\$ (8,488,658)</b>	<b>\$ (9,316,389)</b>	<b>\$ (12,493,849)</b>	<b>\$ (11,952,947)</b>	<b>\$ (16,932,546)</b>	<b>\$ (16,456,300)</b>	<b>\$ (16,789,214)</b>	<b>\$ (17,309,395)</b>	<b>\$ (17,676,800)</b>	<b>\$ (17,760,257)</b>

Note: (1) Restated for inclusion of the Hotel Motel Tax Fund.  
 (2) Restated for implementation of GASB 65.

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

	2009	2010	2011 (1)	2012	2013 (2)	2014	2015	2016	2017	2018
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ <u>(8,488,658)</u>	\$ <u>(9,316,389)</u>	\$ <u>(12,493,849)</u>	\$ <u>(11,952,947)</u>	\$ <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>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes										
Property Taxes	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063	\$ 16,538,068
Sales Taxes	1,945,697	1,987,768	2,071,819	2,327,925	2,468,872	2,541,444	2,567,607	2,516,979	2,736,248	3,315,151
Hotel Motel Taxes	--	54,831	87,127	93,315	100,659	176,558	145,979	123,233	188,162	157,658
Mixed Beverage Taxes	28,698	30,634	30,010	30,985	32,724	54,005	47,792	46,460	54,188	59,263
Investment Earnings	457,061	365,025	245,735	152,806	157,700	162,269	88,153	128,624	215,383	328,396
Miscellaneous	233,145	194,513	200,219	273,244	276,926	446,085	521,656	908,609	320,998	715,850
Gain (Loss) on Sale of Capital Assets	(189,133)	--	28,410	(104,366)	15,996	61,277	(22,181)	24,528	18,386	136,118
Total Governmental Activities	\$ <u>13,381,417</u>	\$ <u>13,457,804</u>	\$ <u>13,946,263</u>	\$ <u>14,146,736</u>	\$ <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>
<b>Change in Net Position</b>										
Governmental Activities	\$ <u>4,892,759</u>	\$ <u>4,141,415</u>	\$ <u>1,452,414</u>	\$ <u>2,193,789</u>	\$ <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>

Notes:  
 (1) Restated for the implementation of GASB 65.  
 (2) Restated for correction of accounting error.

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

	2009	2010 (1)	2011 (2)	2012	2013	2014	2015	2016(3)	2017	2018
<b>General Fund</b>										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	1,133	2,585	--	--	3,477	20,419	31,192	14,446
Committed	--	--	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500
Unreserved	5,723,629	5,221,064	--	--	--	--	--	--	--	--
Unassigned	--	--	5,914,942	6,191,267	5,984,290	5,286,348	5,360,303	5,780,847	6,810,836	8,244,451
<b>Total General Fund</b>	<b>\$ 5,723,629</b>	<b>\$ 5,221,064</b>	<b>\$ 5,961,575</b>	<b>\$ 6,239,352</b>	<b>\$ 6,029,790</b>	<b>\$ 5,331,848</b>	<b>\$ 5,409,280</b>	<b>\$ 5,846,766</b>	<b>\$ 6,887,528</b>	<b>\$ 8,304,397</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 799,791	\$ 377,501	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	86,468	295,297	100,757	131,676	322,889	318,928	332,952	388,339
Restricted	--	--	2,539,299	2,544,088	2,712,278	2,544,048	2,620,679	2,760,725	3,059,187	3,589,412
Committed	--	--	2,274,157	2,712,418	2,963,476	2,665,023	3,060,099	5,183,472	5,103,406	5,443,991
Unreserved, Reported In:										
Special Revenue Funds	3,984,050	4,217,721	--	--	--	--	--	--	--	--
Capital Projects Funds	1,611,492	11,854	--	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	(129,980)	(289,124)	(199,190)	(25,907)	--	(432,456)	(223,298)
<b>Total All Other Governmental Funds</b>	<b>\$ 6,395,333</b>	<b>\$ 4,607,076</b>	<b>\$ 4,899,924</b>	<b>\$ 5,421,823</b>	<b>\$ 5,487,387</b>	<b>\$ 5,141,557</b>	<b>\$ 5,977,760</b>	<b>\$ 8,263,125</b>	<b>\$ 8,063,089</b>	<b>\$ 9,198,444</b>

Notes: (1) Restated for inclusion of Hotel Motel Tax Fund.

(2) The County implemented GASB 54 on the prospective basis and did not restate prior year fund balances to conform to GASB 54 classifications.

TABLE D-5

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>										
Taxes	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302
Intergovernmental	932,913	1,465,363	1,793,079	1,293,846	658,818	1,502,570	1,390,558	3,668,776	1,542,435	1,747,141
Licenses, permits and fees	937,879	914,576	895,074	899,824	925,399	937,155	871,746	859,952	892,483	886,223
Fines and forfeitures	1,023,641	1,044,477	969,108	866,132	758,551	646,652	616,365	605,192	654,453	658,392
Charges for services	3,031,231	3,109,097	3,038,883	2,921,462	3,145,424	3,424,231	3,765,026	3,765,632	4,277,244	4,062,747
Interest	457,059	365,025	245,734	152,806	157,700	162,268	88,151	128,625	215,382	328,397
Miscellaneous	581,618	452,800	347,735	515,892	595,090	737,081	932,852	1,534,735	1,060,574	1,102,038
<b>Total Revenues</b>	<b>19,793,272</b>	<b>20,207,811</b>	<b>20,823,333</b>	<b>20,474,506</b>	<b>20,571,044</b>	<b>22,761,630</b>	<b>24,867,640</b>	<b>28,639,271</b>	<b>27,278,342</b>	<b>28,775,240</b>
<b>Expenditures</b>										
General Administration	2,724,790	3,800,415	2,617,245	2,702,022	2,911,710	3,381,842	4,924,861	5,110,721	5,240,543	4,989,320
Judicial	1,952,380	1,317,440	1,338,981	1,350,810	1,444,285	1,582,965	1,628,645	1,659,009	1,621,301	1,763,558
Legal	299,289	919,328	1,050,694	1,126,828	1,062,854	1,231,360	1,284,934	1,353,427	1,452,175	1,347,709
Elections	95,744	96,849	41,740	76,419	50,172	69,115	65,691	75,115	50,400	77,751
Financial Administration	576,256	550,133	569,805	599,501	609,805	627,507	688,282	684,886	735,703	708,126
Public Facilities	121,298	284,791	307,236	157,878	211,343	229,626	210,114	263,822	310,045	242,153
Public Safety	3,840,776	4,018,211	4,283,387	4,411,898	4,286,970	4,487,696	4,685,681	5,233,093	5,175,922	5,657,335
Public Transportation	4,395,433	4,873,305	5,413,464	4,353,315	5,122,785	6,128,274	5,248,618	6,109,916	5,728,500	5,467,166
Health and Welfare	2,874,720	3,607,059	3,517,020	3,671,855	3,504,240	4,391,737	4,128,031	4,138,340	4,866,335	4,813,127
Culture and Recreation	393,356	386,559	435,205	474,218	656,815	798,284	436,932	534,209	488,750	610,052
Conservation	145,331	149,207	120,655	144,956	152,694	166,652	157,032	161,201	154,086	174,166
Data Processing	386,219	242,275	214,474	175,470	247,985	606,232	103,333	180,435	195,917	70,197
Capital outlay	1,322,700	1,535,801	3,854	--	--	--	--	--	--	--
Debt Service										
Principal	245,000	260,000	280,000	295,000	305,000	320,000	290,000	295,000	305,000	315,000
Interest	216,480	197,115	202,112	185,064	173,544	161,044	150,550	141,775	132,775	123,475
Bond issue costs	--	73,980	--	--	--	--	--	--	--	--
<b>Total Expenditures</b>	<b>19,589,772</b>	<b>22,312,468</b>	<b>20,395,872</b>	<b>19,725,234</b>	<b>20,740,202</b>	<b>24,182,334</b>	<b>24,002,704</b>	<b>25,940,949</b>	<b>26,457,452</b>	<b>26,359,135</b>
Excess of Revenues Over (Under) Expenditures	203,500	(2,104,657)	427,461	749,272	(169,158)	(1,420,704)	864,936	2,698,322	820,890	2,416,105
<b>Other Financing Sources (Uses)</b>										
Debt issued	--	4,148,698	--	--	--	--	--	--	--	--
Proceeds from Capital Lease	--	156,325	--	--	--	--	--	--	--	--
Sale of capital assets	12,119	55,971	105,857	50,404	25,165	69,833	13,728	24,529	19,836	136,119
Payment to refunded bond escrow agent	--	(4,378,817)	--	--	--	--	--	--	--	--
Capital leases	--	--	--	--	--	307,100	--	--	--	--
Transfers In	1,038,863	803,971	1,518,219	1,056,973	1,133,527	1,235,842	1,334,061	1,169,900	1,160,273	1,816,113
Transfers Out	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)	(1,169,900)	(1,160,273)	(1,816,113)
<b>Total Other Financing Sources (Uses)</b>	<b>12,119</b>	<b>(17,823)</b>	<b>598,759</b>	<b>50,404</b>	<b>25,165</b>	<b>376,933</b>	<b>13,728</b>	<b>24,529</b>	<b>19,836</b>	<b>136,119</b>
<b>Net Change in Fund Balances</b>	<b>\$ 215,619</b>	<b>\$ (2,122,480)</b>	<b>\$ 1,026,220</b>	<b>\$ 799,676</b>	<b>\$ (143,993)</b>	<b>\$ (1,043,771)</b>	<b>\$ 878,664</b>	<b>\$ 2,722,851</b>	<b>\$ 840,726</b>	<b>\$ 2,552,224</b>
Debt Service As A Percentage Of Noncapital Expenditures	3.1%	2.7%	2.8%	2.7%	2.6%	2.3%	2.1%	1.8%	1.9%	1.9%

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

Fiscal Year	Property Tax	Sales & Use Tax	Hotel Motel Tax	Mixed Beverage Tax	Total
2009	\$ 10,854,536	\$ 1,945,697	\$ --	\$ 28,698	\$ 12,828,931
2010	10,825,033	1,987,768	54,831	30,634	12,898,266
2011	11,344,764	2,071,819	87,127	30,010	13,533,720
2012	(1) 11,372,318	2,327,925	93,314	30,985	13,824,542
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
Percent Change 2009-2018	51.4%	70.4%	N/A	196.3%	55.8%

Notes: (1) Restated for inclusion of Hotel Motel Tax Fund.



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>
2009	\$ 5,042,854,781	\$ 146,442,675	\$ 2,564,528,316	\$ 2,624,769,140	\$ 0.4260	\$ 2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
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%

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			Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	
2009	\$ 0.4054	\$ 0.0206	\$ 0.4260	\$ 0.9040	\$ 2.2484	\$ 0.3745	\$ 3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
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

Source: Washington County Appraisal District.

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

**WASHINGTON COUNTY, TEXAS**

PRINCIPAL PROPERTY TAX PAYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
MIC Group LLC (West)						
LCRA Transmission SRV Corp	\$ 58,395,500	1	1.63%	\$ 28,867,710	4	1.10%
Blue Bell Creameries	32,420,228	2	0.91%	37,500,294	2	1.43%
Enervest Operating # 399	24,917,820	3	0.70%	--	--	--
ETC Texas Pipeline LTD	24,125,400	4	0.67%	24,146,260	6	0.92%
BNSF Railway Company	23,844,930	5	0.67%	--	5	--
BlueBonnet Elec Co-op	16,048,790	6	0.45%	--	1	--
Blue Bell Creameries	15,798,350	7	0.44%	--	--	--
Geosouthern Operating #397 & 399	15,629,860	8	0.44%	--	--	--
Valmont/ALS	13,925,000	9	0.39%	31,611,140	3	1.20%
Enervest Operating LLC	13,326,490	10	0.37%	116,248,820	1	4.43%
Chesapeake Exploration	--	--	--	27,687,190	5	1.05%
Moore Wallace North America	--	--	--	15,579,900	7	0.59%
MIC Group LLC	--	--	--	13,854,660	8	0.53%
Germania Farm Mutual Aid Assoc.	--	--	--	11,794,720	9	0.45%
Mount Vernon Mills, Inc.	--	--	--	11,777,040	10	0.45%
Subtotal	238,432,368		6.66%	319,067,734		12.16%
Remaining roll	3,343,890,007		93.34%	2,305,701,406		87.84%
Total Tax Roll	\$ 3,582,322,375		100.00%	\$ 2,624,769,140		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
2009	\$ 10,986,024	\$ 7,930,365	72.19%	\$ 3,038,100	\$ 10,968,465	99.84%
2010	11,230,219	8,309,397	73.99%	2,902,042	11,211,439	99.83%
2011	11,512,075	8,600,967	74.71%	2,884,095	11,485,062	99.77%
2012	11,767,513	8,862,862	75.32%	2,626,388	11,489,250	97.64%
2013	12,684,088	9,547,471	75.27%	2,804,134	12,351,605	97.38%
2014	14,591,251	11,114,232	76.17%	3,090,385	14,204,617	97.35%
2015	15,607,457	11,770,175	75.41%	3,319,219	15,089,394	96.68%
2016	15,874,930	11,842,945	74.60%	3,398,258	15,241,203	96.01%
2017	16,741,607	12,663,081	75.64%	3,397,777	16,060,858	95.93%
2018	17,486,203	13,350,354	76.35%	--	13,350,354	76.35%

Source: Washington County Appraisal District.

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Agriculture, Forestry, Fishing	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888	\$ 1,148,091
Mining, Quarrying, Oil & Gas Extraction	9,724,764	9,377,903	9,779,446	17,353,116	22,074,508	25,420,803	14,474,281	5,483,472	11,643,721	18,750,200
Construction	10,929,816	8,896,345	9,881,564	9,690,439	7,573,807	8,459,126	10,801,122	10,931,956	10,440,192	10,769,580
Manufacturing	18,026,252	16,813,123	21,177,375	24,224,250	26,209,825	26,249,213	18,226,037	14,919,079	16,279,266	18,204,844
Wholesale Trade	20,116,282	19,464,063	24,225,259	27,451,537	31,553,941	35,764,515	35,297,217	32,283,995	35,720,570	42,978,119
Retail Trade	199,347,554	198,199,160	201,347,735	220,878,803	224,235,661	225,097,767	230,256,437	239,116,275	248,388,013	251,740,259
Transportation, Warehousing	848,840	943,281	906,730	961,665	863,136	918,430	834,533	855,355	267,153	291,508
Information	4,020,651	4,206,617	4,783,441	5,132,626	6,026,584	10,325,182	11,961,160	11,063,013	10,828,597	11,484,022
Finance, Insurance	2,649,199	2,399,368	1,904,981	2,056,641	981,964	709,837	941,719	720,158	1,037,716	889,551
Real Estate, Rental, Leasing	5,681,998	4,610,217	5,982,037	6,576,186	6,430,212	5,969,316	6,440,914	6,890,364	6,007,254	5,469,501
Professional, Scientific, Technical Services	2,984,619	3,486,929	3,610,052	3,764,119	4,432,119	5,154,988	4,332,348	4,058,763	4,264,588	5,203,246
Admin, Support, Waste Mgmt, Remediation	11,480,552	11,909,983	13,107,514	14,414,126	15,344,883	15,932,118	17,459,694	18,388,267	19,776,262	21,377,593
Education Services	2,005,029	2,127,085	2,384,636	2,399,255	2,420,184	2,446,785	2,830,490	3,224,644	3,635,878	4,432,247
Health Care, Social Assistance	138,637	160,731	131,745	136,613	125,372	125,387	123,655	154,051	213,839	207,224
Arts, Entertainment, Recreation	2,325,025	2,262,989	2,294,091	2,393,016	2,343,723	2,460,108	2,482,910	2,410,040	2,397,554	2,535,956
Accommodation, Food Services	39,551,541	40,082,483	40,846,694	43,327,092	45,405,971	48,462,838	50,691,874	49,699,737	51,453,150	54,762,654
Other Services	10,477,640	10,929,380	10,830,048	13,202,830	12,253,228	12,631,089	12,861,260	12,948,601	13,570,335	13,756,353
Public Administration	--	--	--	--	--	--	--	--	1,641,471	1,609,699
Other	--	--	--	--	--	--	--	--	--	--
<b>Total</b>	<b>\$ 341,191,578</b>	<b>\$ 336,870,714</b>	<b>\$ 354,195,606</b>	<b>\$ 395,496,164</b>	<b>\$ 409,876,176</b>	<b>\$ 427,827,715</b>	<b>\$ 420,902,624</b>	<b>\$ 413,962,420</b>	<b>\$ 438,606,447</b>	<b>\$ 465,610,647</b>
<b>Direct Sales Tax Rate</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>

Source: State Comptrollers Office

**WASHINGTON COUNTY, TEXAS**  
 DIRECT AND OVERLAPPING SALES TAX RATES  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
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%

Source: State Comptrollers Office.

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2009	\$ --	\$ 5,515,000	\$ 5,515,000	\$ 98,874	\$ 160,972	\$ 259,846
2010	--	5,046,060	5,046,060	103,207	124,209	227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
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	--	--	--
Fiscal Year				Total Governmental Debt	Percentage of Personal Income	Per Capita
2009				\$ 5,774,846	0.48%	\$ 178
2010				5,273,476	0.44%	156
2011				5,183,611	0.39%	152
2012				4,740,088	0.32%	139
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

## 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		
2009	\$ --	\$ --	\$ 5,036,408	\$ 5,036,408	0.19%	155
2010	--	--	4,823,914	4,823,914	0.18%	143
2011	--	--	4,705,707	4,705,707	0.17%	138
2012	--	--	4,320,503	4,320,503	0.16%	127
2013	--	--	3,898,238	3,898,238	0.14%	115
2014	--	--	3,483,086	3,483,086	0.11%	103
2015	--	--	3,483,086	3,483,086	0.11%	90
2016	--	--	3,418,478	3,418,478	0.10%	98
2017	--	--	3,090,616	3,090,616	0.09%	89
2018	--	--	2,753,209	2,753,209	0.08%	79

## Notes:

- (1) Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.
- (2) Restated as net bonded debt per capita as of 12/31/16.



**WASHINGTON COUNTY, TEXAS**

DIRECT 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	\$ 18,805,325	36.85100%	\$ 6,929,950
City of Burton	684,000	0.76400%	5,226
Water District			
Oakk Hill Fresh Water District	455,000	1.86000%	8,463
School Districts			
Brenham Independent School District	30,357,999	67.43900%	20,473,131
Burton Independent School District	5,760,000	11.20400%	645,350
Subtotal, Overlapping Debt			28,062,120
County Direct Debt	2,630,000	100.00000%	2,630,000
Total Direct and Overlapping Debt			<u>\$ 30,692,120</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.

**WASHINGTON COUNTY, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Value of Property	\$ 2,624,769,140	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949	\$ 3,582,322,375
Debt Limit, 10% of Assessed Debt	262,476,914	262,599,945	272,343,210	271,135,564	283,074,772	303,508,439	326,546,696	331,179,904	343,847,195	358,232,238
Amount of Debt Applicable to Limit										
General Obligation Bonds	5,515,000	5,046,060	5,046,292	4,740,088	4,412,681	4,070,274	3,757,868	3,418,023	3,782,143	2,630,000
Less Resources for Repayment	(478,592)	(222,146)	(340,585)	(419,585)	(514,443)	(587,188)	(646,667)	(739,545)	(840,188)	(983,171)
Total Net Debt Applicable to Limit	<u>5,036,408</u>	<u>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<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>
Legal Debt Margin	\$ <u>257,440,506</u>	\$ <u>257,776,031</u>	\$ <u>267,637,503</u>	\$ <u>266,815,061</u>	\$ <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>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.92%	1.84%	1.73%	1.59%	1.38%	1.15%	0.95%	0.81%	0.86%	0.46%

**Legal Debt Margin Calculation for the Current Fiscal Year**

Assessed Value	\$ 3,582,322,375
Debt Limit (10% of Assessed Value)	<u>358,232,238</u>
Debt Applicable to Limit:	
General Obligation Bonds	2,630,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(983,171)</u>
Total Net Debt Applicable to Limit	<u>1,646,829</u>
Legal Debt Margin	\$ <u>356,585,409</u>

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Population (1)	32,412	33,718	34,025	34,093	33,938	33,863	34,438	34,765	34,765	35,043
Personal Income - (000's) (1)	\$ 1,195,879	\$ 1,195,879	\$ 1,321,804	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791	\$ 1,673,002
Per Capita Personal Income (1)	\$ 36,896	\$ 35,467	\$ 38,848	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741
Median Age (1)	38	38	39	39	42	42	39	42	42	42
School Enrollment (2)	5,275	5,263	5,247	5,232	5,076	5,243	5,200	5,367	5,434	5,434
College Enrollment (3)	17,155	17,680	18,156	17,874	18,426	19,317	19,370	19,422	18,977	19,581
Unemployment (4)	6.10%	6.40%	6.00%	5.30%	4.50%	3.50%	5.00%	5.10%	4.20%	3.60%

(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)

Employer	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,051	1	7.29%	880	2	5.79%
Brenham ISD	693	2	4.81%	719	4	4.73%
Blue Bell Creameries	575	3	3.99%	786	3	5.18%
Blinn College	475	4	3.29%	900	1	5.93%
Wal-Mart Supercenter	385	5	2.67%	380	5	2.50%
Tempur Sealy Mattress	341	6	2.36%	211	9	1.39%
Germania Insurance	336	7	2.33%	324	6	2.13%
Scott & White Hospital-Brenham	300	8	2.08%	--	--	--
City of Brenham	284	9	1.97%	235	8	1.55%
Washington County	236	10	1.64%	--	--	--
Trinity Medical Center	--	--	--	285	7	1.88%
Valmont	--	--	--	203	10	1.34%
						--
Total	<u>4,676</u>		<u>32.43%</u>	<u>4,923</u>		<u>32.42%</u>
Total employment	<u>14,419</u>		<u>100.00%</u>	<u>15,186</u>		<u>100.00%</u>

Mount Vernon Mills

Source:

Texas Workforce Commission

Texas Metropolitan Statistical Area Data

Economic Development Foundation of Brenham

Washington County

**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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration	21	21	21	21	21	23	24	25	22	23
Judicial/Courts	30	31	29	30	28	31	32	31	31	31
Legal	5	5	5	4	5	5	5	5	5	5
Financial Administration	7	7	7	7	8	8	8	8	8	8
Public Facilities	3	3	2	2	2	3	3	3	3	3
Public Safety	65	61	59	60	63	81	84	86	88	96
Public Transportation	27	27	27	27	30	30	30	30	30	31
Health and Welfare	37	41	28	29	37	33	41	45	48	47
Culture and Recreation	4	4	4	4	4	4	4	4	4	4
Conservation	5	5	3	5	3	3	3	3	5	3
Elections	2	--	--	--	--	--	1	1	1	1
Agriculture and Marine Services	--	--	--	--	--	--	--	--	--	--
<b>Total</b>	<b>206</b>	<b>205</b>	<b>185</b>	<b>189</b>	<b>201</b>	<b>221</b>	<b>235</b>	<b>241</b>	<b>245</b>	<b>252</b>

Source: County human resources.

# WASHINGTON COUNTY, TEXAS

## OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	2009	2010	2011	2012	2013	2014
<b>General Government</b>						
Marriage license issued	261	270	258	251	217	231
Birth certificates	399	390	338	298	351	354
Death certificates	302	277	276	309	297	362
<b>Judicial</b>						
County court						
Instruments recorded	6,388	7,031	6,374	6,521	6,807	6,838
Probate cases filed	169	173	170	169	173	140
Civil cases filed	219	207	203	182	196	203
Criminal cases-County Attorney	1,120	1,205	1,355	1,028	993	841
District court						
Civil cases filed	137	169	148	284	139	188
Tax cases filed	98	83	107	112	119	60
Civil motions filed	7	9	4	3	1	3
Criminal cases filed	255	268	220	188	479	343
Criminal motions filed	113	53	52	32	232	77
Justice Court (1)						
Cases filed	11,600	9,555	5,887	3,785	3,648	2,242
Fines/court cost collected	\$ 1,642,824	\$ 1,415,659	\$ 1,009,389	\$ 896,183	\$ 1,116,507	\$ 889,746
County Court at Law						
Cases filed	304	334	318	334	318	312
Motions filed	197	246	248	220	208	155
Juvenile						
Cases filed	43	18	41	41	41	49
<b>Legal</b>						
County Attorney						
Restitution	\$ 43,385	\$ 43,397	\$ 52,082	\$ 40,613	\$ 37,740	\$ 66,159
Merchant fees	\$ 14,800	\$ 14,600	\$ 14,645	\$ 9,742	\$ 10,262	\$ 9,212
<b>Public Safety</b>						
Total Warrants Served	454	461	386	170	1,118	1,198
Jail bookings	3,005	3,014	3,213	2,586	2,398	2,074
Jail average daily occupancy	103	96	105	96	81	110
<b>Public Facilities</b>						
Fairground Rentals	\$ 72,168	\$ 82,270	\$ 89,935	\$ 104,193	\$ 94,869	\$ 96,129
Arena Rental	\$ 27,867	\$ 10,350	\$ 9,303	\$ 8,597	\$ 6,281	\$ 6,340
Event Center	\$ 36,208	\$ 40,603	\$ 46,039	\$ 48,500	\$ 35,273	\$ 40,447
VIP Room	\$ 6,200	\$ 5,400	\$ 10,825	\$ 7,600	\$ 4,725	\$ 6,700
<b>Road and Bridge</b>						
Miles of County Roads	626	626	626	628	625	625
Miles of paved roads	375	394	412	414	431	441
Miles of unpaved roads	251	232	215	213	194	185

Source: County offices.

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

TABLE D-20

2015	2016	2017	2018
236	258	254	240
358	351	329	321
309	282	292	287
6,545	6,724	8,908	9,190
180	171	180	195
196	227	171	212
734	778	672	794
219	235	272	271
63	22	64	41
--	9	2	1
354	402	313	300
121	104	81	92
2,542	2,983	2,920	3,915
\$ 729,611	\$ 784,668	\$ 793,406	\$ 887,096
298	325	272	324
175	188	179	161
27	18	23	24
\$ 47,310	\$ 42,252	\$ 32,462	\$ 38,282
\$ 6,769	\$ 6,641	\$ 6,184	\$ 2,939
1,537	1,428	1,211	1,025
2,174	1,997	1,737	1,807
84	94	80	99
\$ 105,010	\$ 128,640	\$ 120,666	\$ 127,340
\$ 7,488	\$ 5,961	\$ 5,370	\$ 5,862
\$ 41,090	\$ 31,827	\$ 27,377	\$ 29,580
\$ 6,901	\$ 9,191	\$ 10,075	\$ 9,575
626	626	626	626
450	454	458	463
176	172	168	163

**WASHINGTON COUNTY, TEXAS**  
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Public Safety</b>										
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	15	15	15	14	14	14	17	22	22	22
<b>Public Facilities</b>										
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
<b>Health and Welfare</b>										
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
EMS Station 4	--	--	--	--	--	--	--	--	--	1
<b>Road and Bridge</b>										
Miles of Paved Roads	375	394	412	414	431	441	450	454	458	463
Miles of Unpaved Roads	251	232	215	214	194	185	176	172	168	163
Bridges	122	117	117	117	117	118	119	120	122	122

Source: County offices.