

WASHINGTON COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

ISSUED BY:

WASHINGTON COUNTY AUDITOR'S OFFICE

WASHINGTON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

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INTRODUCTORY SECTION

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September 26, 2025

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

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for Washington County for the fiscal year ended December 31, 2024. In accordance with state law (V.T.C.A. LGC §§114.025 and 115.045), this report provides a complete set of financial statements prepared in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a licensed firm of certified public accountants.

Responsibility for Financial Reporting

This report represents the formal expression of management's accountability for the accuracy and completeness of the County's financial data. The County has established a comprehensive internal control framework designed to safeguard assets, ensure the reliability of financial reporting, and provide reasonable assurance that financial statements are free of material misstatement.

Responsibility for maintaining effective internal controls is shared among the Commissioners' Court, the County Auditor, and the County Treasurer. We believe these controls provide sound financial stewardship and integrity in reporting.

Independent Audit

Singleton, Clark & Company, PC, a firm of licensed certified public accountants, conducted the independent audit of the County's financial statements for FY2024. The objective of the audit was to provide reasonable assurance that the financial statements are free from material misstatement. The audit process included examination of evidence on a test basis, evaluation of accounting principles, and assessment of financial statement presentation. The auditors' opinion is presented as the first component of the Financial Section of this report.

Profile of Washington County

Founded in 1836, Washington County is located in the heart of Texas’ “Golden Triangle,” providing easy access to major metropolitan areas:

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

The County encompasses approximately 610 square miles and, according to the 2020 census, had a population of 35,805—a 6.2% increase from 2010. Washington County operates as a public corporation and political subdivision of the State of Texas under a five-member Commissioners’ Court. The County Judge and four Commissioners serve staggered four-year terms.

Commissioners’ Court responsibilities include setting the tax rate, adopting the budget, and approving fiscal policies. The County Auditor, appointed by the District Judges for two-year terms, ensures that financial operations comply with applicable statutes and sound accounting practices.

Local Economy and Financial Condition

Washington County continues to experience steady economic expansion supported by strong property values, diversified retail growth, and low unemployment rates.

Economic Condition for FY2024:

- Sales tax revenue held steady, reflecting sustained consumer activity.
- Expansion in the manufacturing and logistics sectors.
- Strategic investments in infrastructure, including road improvements and broadband expansion in rural areas.

The County’s unemployment rate remained low, and population growth continued at a steady pace, contributing to a stable and expanding tax base.

Financial Highlights for FY2024:

- The County maintained a strong fund balance, exceeding the minimum reserve policy.
- General Fund revenues increased by approximately \$7 million over the prior year, primarily due to increased property tax collections and intergovernmental revenues.
- Capital projects included road resurfacing completed in-house, facility upgrades and technology enhancements to improve service delivery.
- The County continued to operate without issuing new long-term debt, reflecting a commitment to conservative fiscal management.

Major Developments:

- Market Square Development continued expansion along Highway 290, adding new retail and dining options.
- Corrosion Resistant Alloys, LP completed its new 80,000 sq. ft. manufacturing facility, creating 40+ skilled jobs.
- Brenham Crossing welcomed additional retailers, increasing commercial diversity and local employment.

Long-Term Financial Planning

The County maintains a balanced budget in compliance with Texas law and continues its commitment to strong fund balance policies to support operations and emergencies during the first quarter of each fiscal year. Maintaining adequate reserves also supports the County's favorable bond ratings and long-term fiscal health.

Cash Management and Risk Mitigation

- The County Investment Policy is managed by the County Treasurer with emphasis on safety, liquidity, and yield. Investments are limited to certificates of deposit, money market funds, and authorized public investment pools.
- The County maintains insurance coverage for major liabilities through the Texas Association of Counties, complemented by employee safety and risk reduction programs.

Major Initiatives:

- The County expanded election access and integrity initiatives in 2024, including enhanced absentee hours, equipment upgrades and monitoring of drop-box locations.
- To support the local economy and tourism sector, the County awarded Fall 2024 hotel-occupancy-tax grants to local organizations to promote events and hospitality.
- A major roadway project is being designed to improve safety, reduce congestion and maintain regional connectivity at the US 290/SH 36 interchange near Brenham.

Preparation of this report was a collaborative effort involving the County Auditor's Office, County Treasurer, Human Resources Department, and our independent auditing firm, Singleton, Clark & Company, PC, with consulting support from Steven L. Crain Consulting.

We extend our gratitude to the Commissioners' Court, County Judge, and all County employees whose dedication ensures the continued financial strength of Washington County.

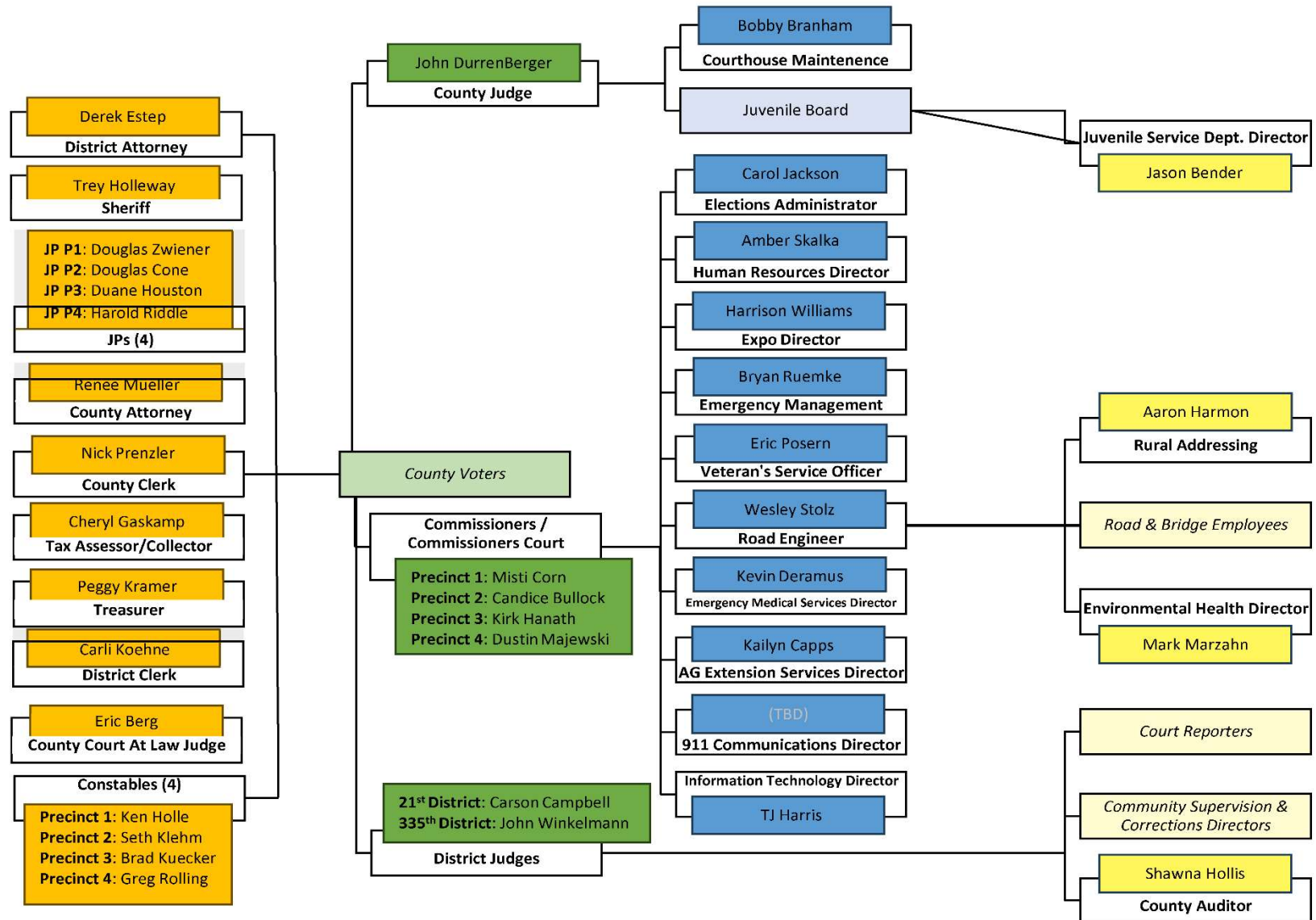
Respectfully submitted,

Shawna Hollis

Shawna Hollis
Washington County Auditor

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Washington County Organization Chart



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WASHINGTON COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
DECEMBER 31, 2024

<u>TITLE</u>	<u>NAME</u>
County Judge	John Durrenberger
County Commissioner, Precinct 1	Misti Hartstack Corn
County Commissioner, Precinct 2	Candice Bullock
County Commissioner, Precinct 3	Kirk Hanath
County Commissioner, Precinct 4	Dustin Majewski
County Auditor	Shawna Hollis
County Treasurer	Peggy Kramer
County Clerk	Nicholas Prenzler
District Clerk	Carli Kohene
Elections Administrator	Carol Jackson
Tax Assessor – Collector	Cheryl Gaskamp
Sheriff	Trey Holleway
County Attorney	Renee Mueller
Emergency Medical Director	Kevin Deramus
Emergency Management Coordinator	Bryan Ruemke
Information Technology Director	Terrance Harris
Human Resources Director	Amber Skalka
Expo Director	Harrison Williams
Road and Bridge Administrator	Wesley Stolz
District Judge, 21 st Judicial District	Carson Campbell
District Judge, 335 th Judicial District	John Winkelmann
District Attorney	Derek Estep

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Honorable County Judge and Members of Commissioners' Court
Washington County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas (the "County") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Washington County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington County, Texas's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

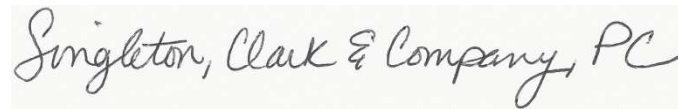
Other Information

Management is responsible for the other information included within the annual report. Our opinions on the basic financial statements do not cover this other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2025 on our consideration of Washington County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Washington County, Texas's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County, Texas's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Singleton, Clark & Company, PC". The signature is written in dark ink on a light-colored background.

Singleton, Clark & Company, P.C.
Cedar Park, Texas

September 26, 2025

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WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

As management of the Washington County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iii of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$66,476,424 (*net position*). Of this amount, \$20,859,249 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$7,097,072 primarily due to the increase of property taxes recognized as revenue on the government wide financial statements that were previously deferred.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$26,635,539 , an increase of \$1,029,391 in comparison with the prior year. Approximately 62% of this amount, or \$16,550,221 is available for spending at the County's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$16,550,221, or 68% of total General Fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

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

The *statement of activities* presents information showing how the County'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 flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general administration, judicial, legal, elections, financial administration, public facilities, public safety, public transportation, health and welfare, culture and recreation, and conservation. The County currently does not have any business-type activities.

The government-wide financial statements can be found on pages 16-17 of this report.

Fund Financial Statements. 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. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. 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 assessing 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*.

The County maintains fifty-seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, the Emergency Medical Service Fund, and the American Rescue Plan Act Fund, each of which are considered to be major funds. Data from the other fifty-three governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts an annual appropriated budget for the General Fund, Road and Bridge Fund, SB 22, JP Technology Fund, District Attorney Fund, District Attorney Hot Check, Emergency Medical Service, Ambulance Service Supplement Fund, EMS Donation Fund, Law Library Fund, Sheriff Escrow Fund, Child Foster Care Fund, District Attorney Forfeiture Fund, Sheriff Forfeiture Fund, County Clerk Record Management Preservation Fund, County and District Court Technology Fund, Record Preservation Fund, Archive Fee County Clerk Fund, Personnel Employee Testing Fund, Constable Number One Training Fund, Constable Number Two Training Fund, Constable Number Three Training Fund, Constable Number Four Training Fund, the Debt Service Funds (Pecan Glenn Road District and Tax Notes Series 2007), Courthouse Security Fund, Tobacco Settlement Fund, Clerks Election Fund, Bail Bond, SO Training Fund, SO Donation Fund, Hotel Motel Tax, County Attorney Pretrial Diversion, and Health County Rewards. Budgetary comparison schedules have been provided for all funds with budgeted appropriations,

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

The basic governmental fund financial statements can be found on pages 20-27 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Private-Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds *are* not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 28-29 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 33-61 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information*. Required supplementary information can be found after the notes on pages 64-81 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a County's financial health. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$66,476,424 at the close of the most recent fiscal year.

Table I
Washington County, Texas' Net Position

	Governmental Activities 2024	(Restated) Governmental Activities 2023	Change
ASSETS			
Current & Other Assets	\$ 60,595,535	\$ 64,874,436	\$ (4,278,901)
Capital Assets	37,998,374	37,146,912	851,462
Total Assets	98,593,909	102,021,348	(3,427,439)
DEFERRED OUTFLOWS			
Deferred Outflows	2,963,139	4,462,149	(1,499,010)
LIABILITIES			
Current Liabilities	6,226,819	1,794,437	4,432,382
Long-term Liabilities	11,050,381	13,476,839	(2,426,458)
Total Liabilities	17,277,200	15,271,276	2,005,924
DEFERRED INFLOWS			
Deferred Inflows	17,803,424	31,832,869	(14,029,445)
NET POSITION			
Net Investment in Capital Assets, net of Related Debt	35,426,207	34,042,908	1,383,299
Restricted	10,190,968	2,008,347	8,182,621
Unrestricted	20,859,249	23,328,097	(2,468,848)
Total Net Position	\$ 66,476,424	\$ 59,379,352	\$ 7,097,072

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

A portion of the County's net position, 53%, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 15%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$20,859,249 is unrestricted and may be used to meet the County's ongoing obligations to its citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year.

Restatement of Beginning Net Position

During the current fiscal year, the County restated its beginning net position to reflect the implementation of GASB Statement No. 101, Compensated Absences and to correct certain prior-year accounting errors. The combined effect of these adjustments are further discussed on Note III.I on page 61.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Table II
Washington County, Texas' Changes in Net Position

	Governmental Activities 2024	(Restated) Governmental Activities 2023	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 8,901,447	\$ 10,536,830	\$ (1,635,383)
Operating Grants & Contributions	3,513,909	1,565,845	1,948,064
Capital Grants and Contributions	-	312,277	(312,277)
General Revenues:			
Property Taxes	31,827,710	27,922,646	3,905,064
General Sales and Use Taxes	5,010,639	-	5,010,639
Interest Income and Unrealized Gains/Losses	1,883,893	1,634,587	249,306
Other Revenue	1,341,918	(1,828,565)	3,170,483
Total Revenue	52,479,516	40,143,620	12,335,896
Expenses:			
General Administration	6,528,656	6,071,812	456,844
Judicial	2,634,292	2,320,717	313,575
Legal	2,331,691	1,389,926	941,765
Elections	310,581	210,900	99,681
Financial Administration	1,477,128	1,127,327	349,801
Public Facilities	464,843	324,153	140,690
Public Safety	10,685,508	9,630,281	1,055,227
Public Transportation	5,481,772	5,724,188	(242,416)
Health and Welfare	14,578,436	12,232,787	2,345,649
Culture and Recreation	1,020,389	979,994	40,395
Conservation	229,043	211,934	17,109
Interest on Long-Term Debt	145,515	65,549	79,966
Total Expenses	45,887,854	40,289,568	5,598,286
Increase (Decrease) in Net Position before Transfers and Special Items	6,591,662	(145,948)	6,737,610
Transfer and Special Items:			
Gain (loss) on Disposal of Assets	505,410	1,777,778	(1,272,368)
Total Transfers and Special Items	505,410	1,777,778	(1,272,368)
Increase (Decrease) in Net Position	7,097,072	1,631,830	5,465,242
Net Position - Beginning (Restated)	59,379,352	57,747,522	1,631,830
Net Position - Ending	\$ 66,476,424	\$ 59,379,352	\$ 7,097,072

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Financial Analysis of Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by Commissioners' Court.

At December 31, 2024, the County's governmental funds reported combined fund balances of \$26,635,539, an increase of \$1,029,391 in comparison with the prior year. Approximately 62% of this amount, or \$16,550,221, constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form \$1,103,790, 2) legally required to be maintained intact \$-0-, 3) restricted for particular purposes \$8,632,054 4) committed for particular purposes \$-0-, or 5) assigned for particular purposes \$349,474.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$16,550,221. The fund balance of the County's General Fund decreased by \$516,969 to an ending fund balance of \$16,906,218 during the current fiscal year. The decrease was primarily attributed to a transfer of \$6,236,172 to the Emergency Medical Service fund and other transfers to non-major special revenue funds.

The Road and Bridge Fund had a decrease of \$627,723 to end at a fund balance of \$3,332,663. The primary reason for this decrease was due to expenditures in the Capital Outlay and Public Transportation exceeding overall revenues.

The Emergency Medical Service fund had an increase of \$2,650,219 to end at a fund balance of \$-0-. This increase was due to a transfer from the General Fund to alleviate the previously existing negative fund balance.

The American Rescue Plan Act fund had an increase of \$217,537 to end at a fund balance of \$500,907. This increase was the result of interest earnings.

The Non-Major Governmental Funds had a decrease of \$693,673 in aggregate fund balance. The primary reason for this decrease was due to transfers to the General Fund to close the Hwy 290/36 and OPEB Funding funds.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, budgetary amendments made in the Intergovernmental Revenues, Non-Departmental, County Jail, Indigent Health Care, Fairgrounds, and Data Processing departments were considered significant. Additionally, budgetary amendments made in the Emergency Medical Services line item in the Emergency Medical Service fund were considered significant.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Capital Assets and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2024, amounts to \$37,998,374 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, roads, highways, and bridges. The total increase in capital assets for the current fiscal year was approximately 2.3%. The increase was attributed to additions of land, construction in progress, and infrastructure outpacing overall depreciation and amortization of assets.

Table III
Washington County, Texas' Capital Assets

		(Restated)	
	Governmental Activities 2024	Governmental Activities 2023	Change
Land	\$ 965,954	\$ 649,820	\$ 316,134
Construction in Progress	192,104	-	192,104
Buildings and Improvements	23,426,574	22,405,778	1,020,796
Machinery and Equipment	18,532,972	16,179,081	2,353,891
Infrastructure	95,926,262	94,482,103	1,444,159
Right to Use Lease Assets	2,609,294	2,251,351	357,943
SBITA Assets	121,269	121,269	-
Total	141,774,429	136,089,402	5,685,027
Less Accumulated Depreciation	(103,776,055)	(98,942,490)	(4,833,565)
Capital assets, net of depreciation	\$ 37,998,374	\$ 37,146,912	\$ 851,462

Additional information on the County's capital assets can be found in Note II.D on page 45 of this report.

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WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Long-term Debt. At the end of the current fiscal year, the County had total debt outstanding of \$4,420,210.

Table IV
Washington County, Texas' Outstanding Debt

		(Restated)	
	Governmental Activities 2024	Governmental Activities 2023	Change
General Obligation Bonds	\$ 1,280,000	\$ 1,720,000	\$ (440,000)
Premium on Bonds	18,950	37,900	\$ (18,950)
Right to Use Lease Assets Payable	1,226,270	1,362,530	(136,260)
SBITA Payable	63,397	75,854	(12,457)
Compensated Absences	1,850,543	1,691,467	159,076
Liability for Unfunded OPEB	3,146,223	5,388,205	(2,241,982)
Liability for Unfunded Pension	3,464,998	3,200,883	264,115
Total	<u>\$ 11,050,381</u>	<u>\$ 13,476,839</u>	<u>\$ (2,426,458)</u>

Additional information on the County's long-term debt can be found in Note II.F on pages 46-49 of this report.

Economic Factors and Next Year's Budgets and Rates

The County's local economy remains stable, supported by modest increases in property values. The County adopted a 2024 tax rate of \$0.3840 per \$100 valuation to fund calendar year 2025. This budget will raise more total property taxes than last year's budget by \$1,337,966 or 5.2%. This increase is primarily due to new property added to the tax roll this year which generated \$770,850 in tax revenue. Management believes that current economic conditions will allow the County to maintain stable financial operations through the next year.

Requests for Information

This financial report is designed to provide a general overview of the County finances for all those with an interest in the County'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 or by calling (979) 277-6229.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

WASHINGTON COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government Governmental Activities
ASSETS	
Cash and Temporary Investments	\$ 25,802,491
Investments	21,696,353
Property Taxes Receivable	8,360,087
Allowance for Uncollectible Taxes	(1,013,774)
Accounts Receivable	3,503,784
Due from Other Governments	1,142,804
Inventories	1,097,267
Deferred Expenditures	6,523
Capital Assets not Being Depreciated:	
Land	965,954
Construction in Progress	192,104
Capital Assets Net of Accumulated Depreciation and Amortization	
Buildings and Improvements	10,930,035
Infrastructure	18,023,630
Machinery, Equipment, and Vehicles	6,806,131
Right to Use Lease Assets	1,019,139
Subscription-Based IT Assets	61,381
Total Assets	<u>98,593,909</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension Outflows	2,820,690
Deferred OPEB Outflows	142,449
Total Deferred Outflows of Resources	<u>2,963,139</u>
LIABILITIES	
Accounts Payable	553,104
Interest Payable	21,035
Payroll Deductions and Withholdings	5,316
Accrued Salaries and Wages	1,427,433
Accrued Expenditures	821,092
Unearned Revenues	3,398,839
Noncurrent Liabilities:	
Due Within One Year	1,338,912
Due in More Than One Year	3,100,248
Net Pension Liability	3,146,223
Other Post-Employment Benefits Liability	3,464,998
Total Liabilities	<u>17,277,200</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes Collected in Advanced	16,904,115
Deferred Inflows - OPEB	899,309
Total Deferred Inflows of Resources	<u>17,803,424</u>
NET POSITION	
Net Investment in Capital Assets	35,426,207
Restricted for State and Federal Programs	551,745
Restricted for Debt Service	2,377,283
Restricted for Roads and Bridges	3,645,191
Restricted for Other Purposes	3,616,749
Unrestricted	20,859,249
Total Net Position	<u>\$ 66,476,424</u>

The notes to the financial statements are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Functions/Programs:	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Primary
				Governmental Activities
Primary Government:				
Governmental Activities:				
General Administration	\$ 6,528,656	\$ 584,440	\$ 39,396	\$ (5,904,820)
Judicial	2,634,292	185,616	352,795	(2,095,881)
Legal	2,331,691	197,874	-	(2,133,817)
Elections	310,581	-	-	(310,581)
Financial Administration	1,477,128	11,072	-	(1,466,056)
Public Facilities	464,843	248,529	-	(216,314)
Public Safety	10,685,508	574,969	455,915	(9,654,624)
Public Transportation	5,481,772	826,190	177,543	(4,478,039)
Health and Welfare	14,578,436	6,191,399	2,433,429	(5,953,608)
Culture and Recreation	1,020,389	81,358	54,831	(884,200)
Conservation	229,043	-	-	(229,043)
Debt Interest	145,515	-	-	(145,515)
Total Governmental Activities:	\$ 45,887,854	\$ 8,901,447	\$ 3,513,909	(33,472,498)

General Revenues:

Property Taxes	31,827,710
General Sales and Use Taxes	5,010,639
Interest Income and Unrealized Gains/Losses	1,883,893
Intergovernmental Revenues	120,505
Other Revenue	1,221,413

Total General Revenues	<u>40,064,160</u>
------------------------	-------------------

Change in Net Position Before Special Items	6,591,662
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Gain (Loss) on Disposal of Capital Assets	505,410
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Change in Net Position	<u>7,097,072</u>
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Net Position - Beginning (Restated)	<u>59,379,352</u>
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Net Position - Ending	<u>\$ 66,476,424</u>
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The notes to the financial statements are an integral part of this statement.

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FUND BASIS FINANCIAL STATEMENTS

WASHINGTON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Road and Bridge	Emergency Medical Service
ASSETS			
Cash and Temporary Investments	\$ 7,894,036	\$ 5,991,802	\$ 756,389
Investments at Fair Value	21,696,353	-	-
Property Taxes Receivable	6,412,166	1,762,244	-
Allowance for Uncollectible Taxes	(641,217)	(352,449)	-
Accounts Receivable (net of allowance)	-	-	3,503,784
Due from Other Funds	1,617,804	18,016	-
Due from Other Governments	1,111,077	27,862	-
Inventories	-	1,097,267	-
Deferred Expenditures	6,523	-	-
Total Assets	<u>\$ 38,096,742</u>	<u>\$ 8,544,742</u>	<u>\$ 4,260,173</u>
LIABILITIES			
Accounts Payable	\$ 323,674	\$ 71,962	\$ 33,173
Payroll Deductions and Withholdings	5,316	-	-
Accrued Salaries and Wages	1,287,202	124,368	619
Due to Other Funds	38,599	18,016	722,597
Accrued Expenditures	821,092	-	-
Unearned Revenues	5,000	-	-
Total Liabilities	<u>2,480,883</u>	<u>214,346</u>	<u>756,389</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Property Taxes	5,770,949	1,409,795	-
Deferred Inflows - Taxes Collected in Advanced	12,938,692	3,587,938	-
Deferred Inflows - EMS Fines	-	-	3,503,784
Total Deferred Inflows of Resources	<u>18,709,641</u>	<u>4,997,733</u>	<u>3,503,784</u>
FUND BALANCES (DEFICITS)			
Nonspendable:			
Inventories	-	1,097,267	-
Deferred Expenditures	6,523	-	-
Restricted for:			
State and Federal Grants	-	-	-
Roads and Bridges	-	2,235,396	-
Debt Service	-	-	-
Capital Projects	-	-	-
Other Purposes	-	-	-
Assigned for:			
Capital Expenditures	349,474	-	-
Unassigned	16,550,221	-	-
Total Fund Balances	<u>16,906,218</u>	<u>3,332,663</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 38,096,742</u>	<u>\$ 8,544,742</u>	<u>\$ 4,260,173</u>

The notes to the financial statements are an integral part of this statement.

American Rescue Plan Act	Total Non-Major Funds	Total Governmental Funds
\$ 3,322,018	\$ 7,838,246	\$ 25,802,491
-	-	21,696,353
-	185,677	8,360,087
-	(20,108)	(1,013,774)
-	-	3,503,784
-	-	1,635,820
-	3,865	1,142,804
-	-	1,097,267
-	-	6,523
<u>\$ 3,322,018</u>	<u>\$ 8,007,680</u>	<u>\$ 62,231,355</u>
\$ -	\$ 124,295	\$ 553,104
-	-	5,316
-	15,244	1,427,433
-	856,608	1,635,820
-	-	821,092
2,821,111	572,728	3,398,839
<u>2,821,111</u>	<u>1,568,875</u>	<u>7,841,604</u>
-	165,569	7,346,313
-	377,485	16,904,115
-	-	3,503,784
<u>-</u>	<u>543,054</u>	<u>27,754,212</u>
-	-	1,097,267
-	-	6,523
500,907	50,838	551,745
-	-	2,235,396
-	2,211,714	2,211,714
-	16,450	16,450
-	3,616,749	3,616,749
-	-	349,474
-	-	16,550,221
<u>500,907</u>	<u>5,895,751</u>	<u>26,635,539</u>
<u>\$ 3,322,018</u>	<u>\$ 8,007,680</u>	<u>\$ 62,231,355</u>

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WASHINGTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances - Governmental Funds	\$ 26,635,539
--	---------------

Capital assets and related accumulated depreciation used in governmental activities are not current financial resources, and therefore not reported in the funds. These are detailed as follows:

Governmental activities capital assets	\$ 141,774,429	
Less accumulated depreciation	<u>(103,776,055)</u>	37,998,374

Net pension and other post-employment assets or liabilities as well as related deferred inflows and outflows are not reported in the governmental funds, but are reported on the Statement of Net Position. These amounts are detailed as follows:

Net Pension Liability	(3,146,223)	
Deferred outflows related to pensions	2,820,690	
Other post-employment benefits liability	(3,464,998)	
Deferred outflows related to other post-employment benefits	142,449	
Deferred inflows related to other post-employment benefits	<u>(899,309)</u>	(4,547,391)

Uncollected property taxes are not available to pay for current operations and are therefore not recorded within the fund balance of the governmental funds. These amounts are however recorded in the statement of net position, net of an allowance for uncollectible amounts.

7,346,313

Uncollected EMS revenues are not available to pay for current operations and are therefore not recorded within the fund balance of the governmental funds. These amounts are however recorded in the statement of net position, net of an allowance for uncollectible amounts.

3,503,784

Long-term liabilities, such as bonds and notes payable, are not due and payable in the current period, and therefore not reported as liabilities in the governmental funds. These are detailed as follows:

Bonds payable, including unamortized premiums	(1,298,950)	
Right to use lease assets & SBITA Payables	(1,289,667)	
Compensated absences	<u>(1,850,543)</u>	(4,439,160)

Accrued interest on long-term debt related to governmental activities is not due and payable in the current period and therefore not reported in the governmental funds but is reported on the Statement of Net Position

(21,035)

Net Position of Governmental Activities	<u><u>\$ 66,476,424</u></u>
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The notes to the financial statements are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Road and Bridge	Emergency Medical Service
REVENUES			
Property Taxes	\$ 19,623,221	\$ 5,581,404	\$ -
General Sales and Use Taxes	4,796,916	-	-
Fines, Fees, and Permits	268,310	1,052,826	-
Charges for Services	1,961,813	-	7,069,526
Rent and Lease Revenue	280,162	4,111	-
Interest Income and Unrealized Gains/Losses	1,094,191	241,501	16,033
Intergovernmental Revenues	915,873	141,420	-
Other Revenue	499,607	265,621	131,402
Total Revenues	29,440,093	7,286,883	7,216,961
EXPENDITURES			
Current:			
General Administration	5,542,346	-	-
Judicial	2,335,026	-	-
Legal	859,881	-	-
Elections	275,261	-	-
Financial Administration	1,291,670	-	-
Public Facilities	410,813	-	-
Public Safety	9,246,517	-	-
Public Transportation	-	4,837,556	-
Health and Welfare	1,968,806	-	10,523,029
Culture and Recreation	757,374	-	-
Conservation	201,661	-	-
Debt Service:			
Principal	433,366	10,511	38,700
Interest	107,329	98	3,571
Fees	-	-	-
Capital Outlay	1,073,942	3,027,120	305,079
Total Expenditures	24,503,992	7,875,285	10,870,379
Excess (Deficiency) of Revenue Over Expenditures	4,936,101	(588,402)	(3,653,418)
OTHER FINANCING SOURCES (USES)			
Transfers In	1,328,518	18,016	6,236,172
Sale of Capital Assets	513,000	-	-
Proceeds from Right to Use Lease Assets	266,395	-	67,465
Transfers Out	(7,560,983)	(57,337)	-
Total Other Financing Sources (Uses)	(5,453,070)	(39,321)	6,303,637
Net Change in Fund Balance	(516,969)	(627,723)	2,650,219
Fund Balance - Beginning (Restated)	17,423,187	3,960,386	(2,650,219)
Fund Balance - Ending	\$ 16,906,218	\$ 3,332,663	\$ -

The notes to the financial statements are an integral part of this statement.

American Rescue Plan Act	Total Non- Major Funds	Total Governmental Funds
\$ -	\$ 525,815	\$ 25,730,440
-	213,723	5,010,639
-	2,756	1,323,892
-	291,714	9,323,053
-	-	284,273
217,537	314,631	1,883,893
2,020,477	556,644	3,634,414
-	324,783	1,221,413
<u>2,238,014</u>	<u>2,230,066</u>	<u>48,412,017</u>

-	127,085	5,669,431
-	3,881	2,338,907
-	1,192,593	2,052,474
-	-	275,261
-	18,078	1,309,748
-	131	410,944
-	241,025	9,487,542
-	-	4,837,556
243,111	131,406	12,866,352
-	141,434	898,808
-	-	201,661
-	440,000	922,577
-	40,555	151,553
-	800	800
1,777,366	622,365	6,805,872
<u>2,020,477</u>	<u>2,959,353</u>	<u>48,229,486</u>
<u>217,537</u>	<u>(729,287)</u>	<u>182,531</u>

-	983,414	8,566,120
-	-	513,000
-	-	333,860
-	(947,800)	(8,566,120)
<u>-</u>	<u>35,614</u>	<u>846,860</u>
217,537	(693,673)	1,029,391
283,370	6,589,424	25,606,148
<u>\$ 500,907</u>	<u>\$ 5,895,751</u>	<u>\$ 26,635,539</u>

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WASHINGTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$ 1,029,391
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. In addition, depreciation expense is only reported on the Statement of Activities.

Expenditures for capitalized assets	\$ 6,805,872	
Less current year depreciation	<u>(5,946,820)</u>	859,052

Since capital assets are not recorded and depreciated in the governmental funds, any related gains or losses on disposals are also not recorded in the governmental funds.

(7,590)

Long-term liabilities, such as bonds and notes payable, are not recorded within the governmental funds due to them not representing current liabilities. When principal repayments are made on these obligations, they represent expenditures in the governmental funds and reduce long-term liabilities in the statement of activities.

Payments on long-term debt	922,577	
Issuance of new long-term debt	(333,860)	
Amortization of premiums on long-term debt	18,950	
Change in long-term liabilities for compensated absences	<u>(159,076)</u>	448,591

Accrued interest on long-term debt is not recognized in the governmental funds until paid. However, it is recognized in the Statement of Activities as it accrues.

(12,112)

Revenues in the statements of activities for property taxes are recognized in the period levied, not collected. Therefore the uncollected property taxes of the current period increase the change in net position

6,097,270

Revenues in the statements of activities for are recognized in the period earned, not collected. Accordingly, the change in deferred inflows related to EMS revenues is reflected as an adjustment to the change in net position.

(1,730,049)

Revenues in the statements of activities for are recognized in the period earned, not collected. Accordingly, the change in deferred inflows related to Court fines is reflected as an adjustment to the change in net position.

(299,722)

Governmental funds report pension and other post-employment benefit contributions as current year expenditures. However, these costs are measured actuarially in the statement of activities. These differences in recognition between the governmental funds and Statement of Activities for these items is as follows:

Current year pension expense	631,372	
Current year other post-employment benefits expense	<u>80,869</u>	<u>712,241</u>

Change in Net Position- Governmental Activities	<u><u>\$ 7,097,072</u></u>
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The notes to the financial statements are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Custodial Funds	Private - Purpose Trust Funds
ASSETS		
Cash and Cash Equivalents	\$ 9,844,981	\$ 1,943,524
Total Assets	<u>9,844,981</u>	<u>1,943,524</u>
LIABILITIES		
Due to Other Governments	<u>2,979,206</u>	<u>-</u>
Total Liabilities	<u>2,979,206</u>	<u>-</u>
NET POSITION		
Restricted for Governments and Others	6,865,775	-
Held in Trust for Other Purposes	-	1,943,524
Total Net Position	<u>\$ 6,865,775</u>	<u>\$ 1,943,524</u>

The notes to the financial statements are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Custodial Funds	Private - Purpose Trust Funds
ADDITIONS		
Investment Income	\$ -	\$ 99,763
Lease Income	-	505,707
Tax Collections	49,840,979	-
Fees of Office	645,681	-
Contributions from Individuals and Other Governments	3,774,063	-
Miscellaneous	6,688	-
Total Additions	<u>54,267,411</u>	<u>605,470</u>
DEDUCTIONS		
Administrative Expenses	-	81,059
Payments to Schools	-	419,505
Payments to Individual and Other Governments	58,012,779	-
Total Deductions	<u>58,012,779</u>	<u>500,564</u>
Change in Net Position	(3,745,368)	104,906
Net Position - Beginning	<u>10,611,143</u>	<u>1,838,618</u>
Net Position - Ending	<u>\$ 6,865,775</u>	<u>\$ 1,943,524</u>

The notes to the financial statements are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

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WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting Entity

The Washington County, Texas (government) is a public corporation governed by an elected county judge and four-member governing court (court). The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

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

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The government 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 accounted for in another fund.

The *Road and Bridge Fund* accounts for the activities of the Road and Bridge department. Revenues for this fund consist principally of ad valorem taxes levied for highway maintenance, and certain fees and finds 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 funded by charges for ambulance service to the public and transfers from the General Fund as needed to cover shortfalls.

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

Additionally, the government reports the following fund types:

Special Revenue Funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

The *Capital Projects Fund* accounts for the acquisition and construction of the government's major capital facilities.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

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

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

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under Right to Use Leases and SBITAs are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Custodial funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and cash equivalents

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

2. Investments

Investments for the government are reported at fair value (generally based on quoted market prices) except for positions in Local Government Investment Pools when applicable. In accordance with state law, these investment pools operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the pools qualify as 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pools are subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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3. 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 interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans).

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

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 uncollectable by the County.

4. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses 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 the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) right to use equipment leases, and right to use software agreements, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, infrastructure, right to use equipment leases, and right to use software agreements of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings	20-30 Years
Infrastructure	20-45 Years
Machinery and Equipment	5-10 Years
Right to Use Leases	Lease Term
Right to Use Software Agreements	Subscription Term

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

6. Compensated Absences

The County has a compensated absences policy that awards PTO hours to each applicable full-time employee that is earned monthly. These amounts that are earned monthly total to an annual amount of PTO earned that ranges from 135 hours to 360 hours. PTO hours are accrued beyond the fiscal year in which they are awarded and can be used by employees in future years. There is currently a limit that will be in place in December 2025 that will limit the maximum accrued PTO carry forward to subsequent fiscal years. This PTO cap varies based on position and ranges from 480 hours to 664 hours. The County's policy states that separation eligible employees can receive cash payouts for unused PTO hours. This payout varies based on tenure with the county and ranges from 0 hours to 240 hours being eligible for payout. The payout rate is the most recent hourly rate in place upon separation of the employee.

The County's Compensated Absences Liability represents only days that accumulate beyond one fiscal year, are for services already rendered, and are considered more likely than not to be utilized or paid in cash. The County has recorded a restatement for the year ended December 31, 2023 to recognize a beginning balance of \$1,691,467 related to compensated absences and reported an ending liability balance of \$1,850,543 for the year ended December 31, 2024. Of this ending balance, the County considers \$362,760 to be due within 1 year. For more information regarding the County's restatement, see Note III.I to the financial statements of this report.

There were no significant changes of the County's policies or rates of usage for the year ended December 31, 2024.

Compensated absences are reported with long-term debt on the statement of net position.

The County determines the Compensated Absences Liability by calculating each employee's accrued PTO as of the balance sheet date and multiplying those PTO days by the employee's daily rate. Based on County policy, the County then subcategorizes those extended costs to those which are eligible for cash payment and those which are not as of the balance sheet date. Extended costs not eligible for cash payment as of the balance sheet date are then analyzed for long-term usage rates based on the best available historical data. The County applies a First-in, First-Out (FIFO) flow assumption as it relates to compensated absences. Once a usage rate is calculated, a percentage of PTO days that are awarded and subsequently go entirely unused is estimated and applied against the gross Compensated Absences Liability to calculate a net Compensated Absences Liability. The County then analyzes the best available historical data to estimate near-term usage rates in order to determine the estimated current portion of the liability.

The changes in the Compensated Absences Liability in a fiscal year is recognized as expense and reported as an adjustment in accordance with Governmental Accounting Standards Board Statement No. 101 – *Compensated Absences*. This adjustment represents the net change which includes additions and deletions to the County's Compensated Absences Liability. Additions include PTO hours earned during the year. Deletions to the Compensated Absences Liability include PTO hours that are utilized during the fiscal year and days that are compensated by cash payment when eligible.

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 as well as issuance 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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

In the fund financial statements, governmental fund types recognize bond premiums as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Deferred Outflows/Inflows of Resources on Pensions and OPEB

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

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

9. Right to Use Lease Assets Payable

The County leases various equipment under a master lease, and recognizes the lease liabilities and an intangible right to use lease asset in the government-wide financial statements.

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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10. Subscription-Based Information Technology Arrangements (SBITAs)

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

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

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

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

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

11. Fund Equity

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

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

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

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

Governmental funds classify fund balance as follows:

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Committed Fund Balance – Amounts can only be used for 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.

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

	General Fund	Road and Bridge	American Rescue Plan Act	Non-Major Governmental Funds	Total Governmental Funds
Fund Balances					
Nonspendable:					
Inventories	\$ -	\$ 1,097,267	\$ -	\$ -	\$ 1,097,267
Deferred Expenditures	6,523	-	-	-	6,523
	<u>6,523</u>	<u>1,097,267</u>	<u>-</u>	<u>-</u>	<u>1,103,790</u>
Restricted for:					
State and Federal Grants	-	-	500,907	50,838	551,745
Roads and Bridges	-	2,235,396	-	-	2,235,396
Debt Service	-	-	-	2,211,714	2,211,714
Capital Projects	-	-	-	16,450	16,450
Other Purposes	-	-	-	3,616,749	3,616,749
	<u>-</u>	<u>2,235,396</u>	<u>500,907</u>	<u>5,895,751</u>	<u>8,632,054</u>
Assigned for:					
Capital Expenditures	349,474	-	-	-	349,474
	<u>349,474</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>349,474</u>
Unassigned	16,550,221	-	-	-	16,550,221
Total Fund Balances	<u>\$ 16,906,218</u>	<u>\$ 3,332,663</u>	<u>\$ 500,907</u>	<u>\$ 5,895,751</u>	<u>\$ 26,635,539</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

II. DETAILED NOTED ON ALL FUNDS

A. Cash Deposits with Financial Institutions

At year-end, the carrying amount of the County's cash and cash equivalents on hand was \$13,720,039, with \$9,719,740 of this being fiduciary cash. All of the bank balance 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 name.

B. Investments

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

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

Level 2: Inputs to the valuation methodology include: 1) Quoted prices for similar assets or liabilities in active markets; 2) Quoted prices for identical or similar assets or liabilities in markets that are not active; Inputs other than quoted prices that are observable for the asset or liability; 4) Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

As of December 31, 2024, the County had the following investments:

Investment Type	Maturity Time in Years	
	Less than	
	1	
MBS (Government Bonds & CD)	\$	21,696,353
Texas Class Investment Pool		2,049,656
Texstar Investment Pool		7,291,121
TexPool Investment Pool		14,530,183
Total Investments	\$	<u>45,567,313</u>

Investments classified as cash equivalents include amounts invested in the local government investment pools with maturities of less than 90 days from the date of purchase. These are included in the maturity schedule above under "Less than 1" for risk disclosure purposes.

WASHINGTON COUNTY, TEXAS
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Multi-Bank Securities, Inc. (MBS)

Multi-Bank Securities, Inc. (MBS) is a registered broker-dealer offering fixed-income investment services to governmental entities and other institutional investors nationwide. MBS is registered with the Securities and Exchange Commission (SEC), the Financial Industry Regulatory Authority (FINRA), and the Municipal Securities Rulemaking Board (MSRB), and operates in accordance with SEC Rule 15c3-3 concerning the protection of customer funds and securities.

Investments made through MBS are executed in compliance with the Public Funds Investment Act (PFIA), Chapter 2256 of the Texas Government Code, and the County's adopted investment policy. The County utilizes MBS to purchase authorized investment instruments, including obligations of the U.S. Treasury and U.S. government agencies, as well as certificates of deposit issued by FDIC-insured financial institutions. All securities are held in the County's name by the County's safekeeping institution.

Texas CLASS

Texas CLASS is a local government investment pool created to meet the cash management and short-term investment needs of Texas governmental entities. Texas CLASS seeks to provide participants with a competitive market yield while maintaining daily liquidity and a stable net asset value. Fund management expects the fund to maintain a maximum dollar-weighted average maturity of 60 days or less, and all investments will have a maximum maturity of 397 days or less, except for variable rate securities issued by the U.S. Treasury or agencies in instrumentalities, which carry a maximum maturity of 762 days. Eligible investments include securities issued or guaranteed by the U.S. government, its agencies, or instrumentalities, and repurchase agreements.

Public Trust Advisors, LLC serves as the pool's administrator and investment adviser. The marketing and operation functions of the portfolio are also performed by Public Trust Advisors, LLC. The pool is subject to the general supervision of the Board of Trustees and its Advisory Board, both of which are elected by the Texas CLASS Participants. Wells Fargo Bank, N.A. serves as custodian for the pool.

TexSTAR

TexSTAR is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, of the Texas Government Code, and the Public Funds Investment Act, chapter 2256, of the Texas Government Code. The pool was created in April 2002 through a contract among its participating governmental units, and is governed by a board of directors (the board) to provide for the joint investments of participant's public funds and funds under their control. TexSTAR's policy seeks to invest pooled assets in a manner that will provide for preservation and safety of principal and competitive investment returns while meeting the daily liquidity needs of the participants by utilizing economies of scale and professional investment expertise.

Since April 2002, J.P. Morgan Investment Management Inc. (JPMIM) has served as investment adviser to TexSTAR. JPMIM is an SEC registered investment adviser and an affiliate of J.P. Morgan Asset Management (JPMAM), which is the marketing name for the asset management business of JPMorgan Chase & Co. FirstSouthwest, A Division of Hilltop Securities (FirstSouthwest) and JPMIM serve as co-administrators for TexSTAR. FirstSouthwest provides administrative, participant support, and marketing services. Hilltop Securities Inc. is a registered broker dealer, member of FINRA/SIPC, which provides financial advisory and investment banking services to governmental entities across the county. JPMorgan Chase Bank N.A. provides custodial services.

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TEXPOOL

TEXPOOL is a local government investment pool. It offers a safe, efficient, and liquid investment alternative to local governments in the State of Texas. The primary objectives of the pool are to preserve capital and protect principal, maintain sufficient liquidity, provide safety of funds and investments, diversify to avoid unreasonable or avoidable risks, and maximize the return on the pool. Cities, counties, school districts, institutions of higher education, special districts, and other public entities of Texas make up the investor base.

TEXPOOL was originally rated in March 1995, but effective April 2002, the Texas Comptroller of Public Accounts contracted with Federated Investors, Inc. for the day-to-day operations of TEXPOOL. Federated Investors, Inc. performs the pool's investment management and custodial functions. It also provides the marketing function, working closely with participants. Federated Securities Corp. acts as the distributor for the portfolio. Oversight of TEXPOOL continues to be provided by the Texas Comptroller, as well as the TEXPOOL advisory board. In January 1995, the advisory board adopted and implemented long-term policy changes to provide for a stable net asset value (NAV) pool, which, in effect, operates like an SEC regulated Rule 2a-7 money-market fund. These changes were made to ensure a more conservative investment strategy and to provide a much higher level of investment safety for local government funds.

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than 365 days.

Credit risk. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the County's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of December 31, 2024, the County's investments in all investment pools had a Standards and Poor rating of AAAm. Government bonds at MSB were rated at AA+ and certificates of deposit were not rated.

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the government's total investments. This restriction however does not apply to government investment pools or U.S. Government Bonds due to the low risk nature of this type of investment.

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
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C. Receivables and Unearned Revenue

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

	General Fund	Road and Bridge Fund	Emergency Medical Services	Non-Major Governmental Funds	Total
Receivables					
Property Taxes	\$ 6,412,166	\$ 1,762,244	\$ -	\$ 185,677	\$ 8,360,087
EMS	-	-	7,078,036	-	7,078,036
Due from Other Governments	1,111,077	27,862	-	3,865	1,142,804
Gross Receivables	7,523,243	1,790,106	7,078,036	189,542	16,580,927
Less: Allowance for Uncollectables	(641,217)	(352,449)	(3,574,252)	(20,108)	(4,588,026)
Total	\$ 6,882,026	\$ 1,437,657	\$ 3,503,784	\$ 169,434	\$ 11,992,901

Governmental funds report unavailable revenue in connections with receivables for revenue that is not considered to be available to liquidate liabilities of the current period, which will be reported as the deferred inflows of resources in the governmental funds. Governmental fund also record unearned revenues in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
General Fund			
Delinquent Property Taxes	\$ 5,770,949	\$ -	\$ 5,770,949
Taxes Collected in Advanced	-	12,938,692	12,938,692
Deferred Grants	-	5,000	5,000
Road and Bridge Fund			
Delinquent Property Taxes	1,409,795	-	1,409,795
Taxes Collected in Advanced	-	3,587,938	3,587,938
Emergency Medical Service			
Delinquent EMS Receivables	3,503,784	-	3,503,784
American Rescue Plan Act			
Deferred Grants	-	2,821,111	2,821,111
Non-Major Governmental Funds			
Delinquent Property Taxes	165,569	-	165,569
Taxes Collected in Advanced	-	377,485	377,485
Deferred Grants	-	572,728	572,728
Total	\$ 10,850,097	\$ 20,302,954	\$ 31,153,051

WASHINGTON COUNTY, TEXAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

D. Capital Assets

Capital assets activity for the year ended December 31, 2024, was as follows:

Governmental Activities:	(Restated) Balance 1/1/24	Increases	Decreases	Balance 12/31/24
Capital assets, not being depreciated:				
Land	\$ 649,820	\$ 323,724	\$ (7,590)	\$ 965,954
Construction-in-progress	-	192,104	-	192,104
Total capital assets, not being depreciated/ amortized	649,820	515,828	(7,590)	1,158,058
Capital assets, being depreciated:				
Buildings and improvements	22,405,778	1,020,796	-	23,426,574
Machinery and equipment	16,179,081	3,467,146	(1,113,255)	18,532,972
Infrastructure	94,482,103	1,444,159	-	95,926,262
Right to Use Lease Assets	2,251,351	357,943	-	2,609,294
SBITA Assets	121,269	-	-	121,269
Total capital assets, being depreciated/ amortized	135,439,582	6,290,044	(1,113,255)	140,616,371
Less accumulated depreciation for:				
Buildings and improvements	(11,717,614)	(778,925)	-	(12,496,539)
Machinery and equipment	(11,550,649)	(1,289,447)	1,113,255	(11,726,841)
Infrastructure	(74,705,090)	(3,197,542)	-	(77,902,632)
Right to Use Lease Assets	(937,826)	(652,329)	-	(1,590,155)
SBITA Assets	(31,311)	(28,577)	-	(59,888)
Total accumulated depreciation	(98,942,490)	(5,946,820)	1,113,255	(103,776,055)
Total capital assets being depreciated, net	36,497,092	343,224	-	36,840,316
Governmental activities capital assets, net	\$ 37,146,912	\$ 859,052	\$ (7,590)	\$ 37,998,374

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

Governmental activities:	
General Administration	\$ 835,593
Judicial	344,722
Legal	302,505
Elections	40,570
Financial Administration	193,038
Public Facilities	60,567
Public Safety	1,398,328
Public Transportation	712,987
Health and Welfare	1,896,317
Culture and Recreation	132,471
Conservation	29,722
Total Depreciation Expense - Governmental Activities	<u>\$ 5,946,820</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

E. Interfund Receivables and Transfers

The following is a composition of interfund balances as of December 31, 2024

Receivable Fund	Payable Fund	Amount
General Fund	Non-Major Governmental Funds	\$ 1,617,804
Total General Fund		<u>1,617,804</u>
Road and Bridge Fund	Road and Bridge Fund	18,016
Total Debt Service Fund		<u>18,016</u>
Total		<u>\$ 1,635,820</u>

Due to/due from other funds in governmental funds arise from temporary overdrafts in pooled cash.

The composition of interfund transfers for the year ended December 31, 2024 is as follows:

	<u>Transfer in to:</u> Governmental Funds			
	General Fund	Road and Bridge Fund	Non-Major Governmental Funds	Total
Transfer out from:				
General Fund	\$ 349,474	\$ -	\$ -	\$ 349,474
Road and Bridge Fund	39,321	18,016	-	57,337
Emergency Medical Services	6,236,172	-	-	6,236,172
Non-Major Governmental Funds	1,915,060	-	8,077	1,923,137
Total	<u>\$ 8,540,027</u>	<u>\$ 18,016</u>	<u>\$ 8,077</u>	<u>\$ 8,566,120</u>

F. Long-Term Debt

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

Governmental Activities:

Type	Issue Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 12/31/24
Bonds Payable					
Tax Refunding Bonds - Series 2020	2/20/2020	\$ 1,935,000	3.00%	2/15/2025	\$ 410,000
Limited Tax Refunding Bonds - Series 2021	8/31/2021	950,000	1.50% - 3.0%	8/15/2041	870,000
Total Bonds Payable					<u>\$ 1,280,000</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Annual debt service requirements to maturity for general debt:

Year Ended December 31,	Bonds Payable		Total Requirements
	Principal	Interest	
2025	\$ 455,000	\$ 27,765	\$ 482,765
2026	45,000	20,850	65,850
2027	45,000	20,084	65,084
2028	45,000	19,185	64,185
2029	45,000	18,285	63,285
2030-2034	245,000	75,640	320,640
2035-2039	280,000	42,235	322,235
2040-2044	120,000	5,400	125,400
Totals	<u>\$ 1,280,000</u>	<u>\$ 229,444</u>	<u>\$ 1,509,444</u>

SBITA Payable Outstanding:

Type	Year of Commencement	Original Amount	Interest Rate	Final Maturity	Outstanding 12/31/24
SBITAs					
Cisco Enterprise	2022	99,929	8.21%	4/22/2027	\$ 51,726
Everbridge	2023	32,424	8.21%	1/19/2026	11,671
Total SBITAs Payable					<u>\$ 63,397</u>

The future principal and interest SBITA payments as of December 31, 2024 are as follows:

Year Ended December 31,	SBITA Payable		Total Requirements
	Principal	Interest	
2025	\$ 32,637	\$ 4,424	\$ 37,061
2026	22,753	1,679	24,432
2027	8,007	136	8,143
	<u>\$ 63,397</u>	<u>\$ 6,239</u>	<u>\$ 69,636</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Right to Use Lease Asset Payable Outstanding:

Type	Year of Commencement	Original Amount	Interest Rate	Final Maturity	Outstanding 12/31/24
Right to Use Leases Payable:					
Ford Expedition	2022	57,954	8.59%	8/29/2026	23,034
Chevy Tahoe	2022	54,611	8.21%	6/23/2026	19,099
Chevy Silverado 1500	2022	52,390	7.28%	11/15/2026	25,950
Chevy Silverado 1500	2023	51,415	2.93%	6/26/2027	32,076
Chevy Tahoe	2023	57,542	9.34%	6/26/2027	37,138
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	36,170
Ford Expedition	2022	59,912	8.31%	9/5/2026	24,917
2022 Chevy Tahoe	2023	52,817	8.77%	12/23/2026	28,961
2022 Chevy Tahoe	2023	52,817	8.77%	12/23/2026	28,961
2022 Chevy Tahoe	2023	52,817	8.77%	12/23/2026	28,961
2022 Chevy Tahoe	2023	53,027	9.40%	12/23/2026	28,770
2022 Chevy Tahoe	2023	54,079	8.90%	12/23/2026	28,887
2022 Chevy Tahoe	2023	53,027	9.40%	12/23/2026	28,770
2022 Chevy Tahoe	2023	53,027	9.40%	12/23/2026	28,770
2022 Chevy Tahoe	2023	53,027	9.40%	12/25/2026	28,770
2022 Chevy Tahoe	2023	51,417	9.50%	9/1/2026	27,943
2023 Chevy Tahoe	2023	51,417	9.50%	9/1/2026	27,943
2023 Chevy Tahoe	2023	46,090	3.00%	11/2/2026	32,156
2023 Chevy Tahoe	2023	46,090	3.00%	11/2/2026	32,156
2023 Chevy Tahoe	2024	33,665	2.49%	12/1/2028	25,578
2023 Chevy Tahoe	2024	64,961	7.26%	1/20/2028	51,796
2023 Chevy Tahoe	2024	47,771	3.21%	3/8/2028	39,300
2023 Chevy Tahoe	2024	57,219	4.01%	3/10/2028	47,216
2024 Ford F150 Lightning	2024	67,465	2.17%	5/12/2028	58,006
2024 Chevy Silverado	2024	62,779	7.01%	7/1/2028	57,072
Total Right to Use Leases Payable					<u><u>\$ 1,226,270</u></u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The future principal and interest lease payments as of December 31, 2024, are as follows:

Year Ended December 31,	Right to Use Lease Assets Payable		Total Requirements
	Principal	Interest	
2025	\$ 488,515	\$ 76,241	\$ 564,756
2026	505,415	35,702	541,117
2027	204,805	22,697	227,502
2028	27,535	341	27,876
	<u>\$ 1,226,270</u>	<u>\$ 134,981</u>	<u>\$ 1,361,251</u>

Changes in Long-Term Liabilities:

Governmental Activities Description	(Restated)			Balance 12/31/24	Due in One Year
	Balance 1/1/24	Additions	Deletions		
Bonds Payable					
General Obligation & Refunding Bonds	\$ 1,720,000	\$ -	\$ (440,000)	\$ 1,280,000	\$ 455,000
Premium on Issuance of Bonds	37,900	-	(18,950)	18,950	-
Total Bonds Payable	<u>1,757,900</u>	<u>-</u>	<u>(458,950)</u>	<u>1,298,950</u>	<u>455,000</u>
Other Long-Term Debt:					
Right to Use Lease Assets Payable	1,362,530	333,860	(470,120)	1,226,270	488,515
SBITA Payable	75,854	-	(12,457)	63,397	32,637
Compensated Absences*	1,691,467	159,076	-	1,850,543	362,760
Net Pension Liability	5,388,205	-	(2,241,982)	3,146,223	-
Net OPEB Liability	3,200,883	264,115	-	3,464,998	-
Total Other Long-Term Debt	<u>11,718,939</u>	<u>757,051</u>	<u>(2,724,559)</u>	<u>9,751,431</u>	<u>883,912</u>
Gov. Activities Long-term Liabilities	<u>\$ 13,476,839</u>	<u>\$ 757,051</u>	<u>\$ (3,183,509)</u>	<u>\$ 11,050,381</u>	<u>\$ 1,338,912</u>

* The change in compensated absences liability is presented as a net change.

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

III. 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. There has been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

B. Contingent Liabilities and Commitments

WASHINGTON COUNTY, TEXAS
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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 the time although the County expects such amounts, if any, to be immaterial.

The County periodically is the defendant in various lawsuits. At December 31, 2024, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

C. Tax Abatements

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

Certain property improvements made during the improvement period are exempt from property taxes according to a multi-year abatement schedule with decreasing amounts abated over a seven-year period. Property taxes assessed October 1, 2021 for fiscal year 2022 amounted to abatements of \$103,674. Property taxes assessed October 1, 2022 for fiscal year 2023 amounted to abatements of \$95,008. Property taxes assessed October 1, 2023 for the fiscal year 2024 amounted to abatements of \$64,458.

D. Pension Obligations

Texas County & District Retirement System (TCDRS)

Plan Description

The County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 738 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues an annual comprehensive financial report on a calendar year basis. The Annual Comprehensive Financial Report is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

WASHINGTON COUNTY, TEXAS
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The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after eight years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits 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 governing body of the employer within the actuarial 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 deposits and the employer financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS act.

Benefits

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

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

Members	12/31/2023
Number of inactive employees entitled to but not yet receiving benefits:	313
Number of active employees	237
Inactive Employees (or their Beneficiaries) Receiving Benefits	150
	<u>700</u>

Contributions

The contribution rate for employees in TCDRS is 7% employee gross earnings, and the County percentage is 11.90%, both as adopted by the governing body of the County. Under 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, 2024, were \$2,045,278 and were equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The following are key assumptions and methods used in this GASB analysis:

Actuarial Assumptions

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age (level percent of pay) (1)
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight -Line amortization over expected working life
Recognition of assumptions changes or inputs	Straight -Line amortization over expected working life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	7.60% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Washington County are not considered to be substantively automatic under GASB-68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Mortality	Washington County specific table
Retirement Age	Washington County specific table
Turnover	Washington County specific table
Adjustments for Plans with the Partial-Lump Sum Payment Option (Liability and Normal Cost)	Same as funding valuation. For employers who have elected this option, a 0.75% increase is applied to the TPL related to the member deposit portion of the estimated monthly benefit for future retirees.

(1) Individual entry age normal cost method, as required by GASB 68, used for GASB calculations. Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation.

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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Note that the valuation assumption for the long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected rate of return is reviewed annually for continued compliance with the relevant actuarial standard of practice. Millman relies on the expertise of Cliffwater in this assessment.

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

Target Allocations

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities-Developed Mkts	MSCI World Ex USA (net)	5.00%	4.75%
Int'l Equities-Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Assoc. Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%
		100%	

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board Meeting

⁽²⁾ Geometric real rates or return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

⁽³⁾ Included vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Included vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on the 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 period of projected benefit payments to determine the Total Pension Liability (Asset)

WASHINGTON COUNTY, TEXAS
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	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balances as of December 31, 2022	\$ 62,700,611	\$ 57,312,405	\$ 5,388,206
Changes for the year:			
Service cost	1,818,705	-	1,818,705
Interest on total pension liability	4,795,012	-	4,795,012
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	192,265	-	192,265
Effect of assump. changes or inputs	-	-	-
Refund of contributions	(304,968)	(304,968)	-
Benefit payments	(2,602,378)	(2,602,378)	-
Administrative expenses	-	(33,133)	33,133
Member contributions	-	1,028,371	(1,028,371)
Net investment income	-	6,297,313	(6,297,313)
Employer contributions	-	1,739,413	(1,739,413)
Other	-	16,002	(16,002)
Balances as of December 31, 2023	\$ 66,599,247	\$ 63,453,025	\$ 3,146,222

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate.

	Discount Rate (6.60%)	Discount Rate (7.60%)	Discount Rate (8.60%)
Total Pension Liability	\$ 76,401,640	\$ 66,599,247	\$ 58,581,399
Fiduciary Net Position	63,453,024	63,453,024	63,453,024
Net Pension Liability/(Asset)	\$ 12,948,616	\$ 3,146,223	\$ (4,871,625)

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 online at www.tcdrs.org.

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

For the year ended December 31, 2024, the County recognized pension expense of \$1,413,845. At December 31, 2024, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 472,671	\$ -
Changes of assumptions	-	-
Net Difference between projected and actual investment earnings	302,732	-
Contributions made subsequent to the measurement date	2,045,287	-
Total	\$ 2,820,690	\$ -

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

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

Measurement Year Ended December 31,	Pension Expense Amount
2024	\$ (165,082)
2025	33,241
2026	1,296,728
2027	(389,484)
2028	-
Thereafter	-

E. Other Post-Employment Benefits (OPEB)

Plan Description

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. The OPEB plan provides retiree health-care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health care benefits. Members are eligible for retirement at age 60 with 8 years of service credit or at any age with 30 years of service credit or when members age and service credit totals 75. Survivors of employees who die while actively employed are eligible for coverage if the employee was vested with TCDRS and survivor 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 services. 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 spouses/children have been on this place for three years prior to 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.

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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.

As of December 31, 2024, valuation and measurement date, the following employees were covered by the benefit terms:

	Life Only	Employee Only	Employee and Family
Retired	42	16	2
Active Employees	-	118	113
Balance at December 31, 2024	42	134	115

Funding Policies

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

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.28%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2024. 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:

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Actuatial Method	Individual Entry Age Normal Cost Methd - Leval Percentage of Projected Salary.
Service Cost	Determinted 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.
Discount Rate	4.28% (1.78% real rate of return plus 2.50% inflation)
Health Care Cost Trend	Level 4.50%
Turnover	Rates vary based on gender, age and select and ultimate at 15 years. Rates based on the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed.
Retirement Rates	See plan report.
Salary Scale	3.50%
Mortality	RPH-2014 Total Table with Projection MP-2021

Sensitivity Analysis

Healthcare Cost Trend	1% Decrease	Current	1% Increase
Discount Rate	3.50%	4.50%	5.50%
Total OPEB Liability	\$ 2,819,506	N/A	\$ 3,663,494

Healthcare Discount Rate	1% Decrease	Current	1% Increase
Discount Rate	3.28%	4.28%	5.28%
Total OPEB Liability	\$ 3,127,174	\$ 3,464,998	\$ 3,858,147

Changes in Net OPEB Liability

	<u>OPEB Liability</u>
Balances as of December 31, 2023	\$ 3,200,883
Changes for the year:	
Service cost	185,995
Interest on total OPEB liability	141,554
Changes in benefit terms	130,775
Effect of economic/demographic experience	-
Effect of assumptions changes or inputs	10,893
Benefit payments	(205,102)
Balances as of December 31, 2024	<u><u>\$ 3,464,998</u></u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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

For the year ended December 31, 2024, the County recognized OPEB expense of \$124,233.

Total OPEB Expense	Fiscal Year 2024
Service Cost as of January 1, 2024	\$ 185,995
Interest Cost	141,554
Current Recognized Deferred Outflows (Inflows)	
Difference Between Expected and Actual Experience	(97,600)
Changes in Assumptions and Other Inputs	(105,716)
	<u>\$ 124,233</u>

At December 31, 2024, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 113,245	\$ 410,953
Changes of assumptions	29,204	488,356
Net Difference between projected and actual investment earnings	-	-
Contributions made subsequent to the measurement date	-	-
Total	\$ 142,449	\$ 899,309

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

Measurement Year Ended December 31,	OPEB Expense
2025	\$ (203,316)
2026	(203,316)
2027	(181,569)
2028	(174,707)
2029	(21,680)
Thereafter	27,728

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 with address procedures for filing property tax liens. EMS receivables are due from citizens primarily within the County's boundaries. Risk of loss is reduced by an allowance for uncollectible and collection policies.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

G. Implementation of New GASB Statements

During the year the County implemented *Governmental Accounting Standards Board Statement No. 101 – Compensated Absences* (“GASB 101”). The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

In the year of implementation, GASB 101 requires a retroactive restatement of prior periods to reflect the effect on net position as if the standard had been in effect in prior years. In accordance with *Governmental Accounting Board Statement No. 100 – Accounting Changes and Error Corrections* (“GASB 100”), this restatement is the result of a change in accounting principle. As such, the effect on beginning net position as shown within these financial statements as listed in Note III.I on page 59 of this report.

Governmental Accounting Standards Board Statement No. 102 – Certain Risk Disclosures (GASB 102). This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to occur within 12 months of the date the financial statements are issued.

For the year ended December 31, 2024, no concentration or constraints were reported by the County.

H. GASB Pronouncements Effective for the Fiscal Year 2024

GASB Statement No. 103, Financial Reporting Model Improvements

This statement was issued in April 2024 and enhances the existing financial reporting model established by GASB Statement No. 34. The Statement clarifies the required content and structure of management’s discussion and analysis (MD&A), adds definitions and separate presentation requirements for unusual or infrequent items, and modifies the classification of operating and nonoperating revenues and expenses for proprietary funds. GASB 103 also provides updated guidance for the presentation of major component units and requires budgetary comparison schedules to be reported as required supplementary information (RSI), including explanations of significant variances. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and earlier application is encouraged. The County is currently evaluating the impact of this Statement on its future financial statements.

GASB Statement No. 104, Disclosure of Certain Capital Assets

This statement was issued in September 2024 and enhances disclosure requirements for certain capital assets, including leases (GASB 87), intangible right to use (GASB 94), and subscription based IT assets (GASB 96), and requires new disclosures for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025. The County is evaluating the impact of this statement.

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WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

I. Restatement of Beginning Net Position

As discussed in Note III.G, the County implemented GASB Statement No. 101, Compensated Absences during the current fiscal year. Implementation of this standard required the County to recognize a liability for unused leave when earned and attributable to services already rendered, provided it is more likely than not the leave will be used or paid. The adoption of this standard resulted in a decrease to beginning net position for governmental activities as shown in the chart below.

Additionally, management identified several prior-period adjustments to correct and reclassify balances reported in the previous year's financial statements. These adjustments are attributed to corrections of capitalized assets and accumulated depreciation associated with those assets, omitted leases, adjustment of property tax revenue recording in the wrong fiscal year, and the omission of the payroll clearing fund. The correction of these errors affected both the fund basis and government-wide financial statements.

A detail of the restatements are as follows:

Fund Basis Financial Statements	General Fund	Road & Bridge Fund	Tax Notes Series 2007
Fund Balance as Previously Stated at 12/31/23	\$ 18,301,620	\$ 4,063,375	\$ 1,978,899
Adj. for property tax revenue recorded in the wrong fiscal year	(917,032)	(102,989)	55,781
Inclusion of omitted Payroll Clearing Fund	38,599	-	-
Fund Balance as Restated at 12/31/23	<u>\$ 17,384,588</u>	<u>\$ 3,960,386</u>	<u>\$ 2,034,680</u>

Government-Wide Financial Statements	Governmental Activities
Net position as previously stated at 12/31/23	\$ 61,449,816
Corrections of Error:	
Capitalization of omitted assets	816,143
Accumulated depreciation on omitted assets	(239,123)
Recognition of omitted leases	(499,295)
Adj. for property tax revenue recorded in the wrong fiscal year	(964,240)
Inclusion of omitted Payroll Clearing Fund	38,599
Change in Accounting Principal:	
Effect of implementation of GASB Statement No. 101	(1,222,548)
Net position as restated at 12/31/23	<u>\$ 59,379,352</u>

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REQUIRED SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY, TEXAS
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Property Taxes	\$ 18,531,229	\$ 18,531,229	\$ 20,436,364	\$ 1,905,135
General Sales and Use Taxes	4,680,000	4,680,000	4,726,021	46,021
Fines, Fees, and Permits	248,900	248,900	267,200	18,300
Charges for Services	1,352,670	1,352,670	1,305,901	(46,769)
Rent and Lease Revenue	262,310	262,310	273,397	11,087
Investment Income	261,950	261,950	1,063,667	801,717
Intergovernmental Revenues	982,820	282,820	826,496	543,676
Other Revenue	237,531	237,531	480,215	242,684
Total Receipts	26,557,410	25,857,410	29,379,261	3,521,851
DISBURSEMENTS				
Current:				
General Administration				
County Judge	194,531	195,331	194,574	757
County Communications	2,338,416	2,234,670	2,190,123	44,547
Information Technology	740,600	622,669	620,334	2,335
Commissioners Court	387,340	387,901	379,722	8,179
County Clerk	465,660	465,660	461,646	4,014
Veteran Office	51,559	51,559	50,085	1,474
County Auditor	261,051	261,051	248,858	12,193
Non-Departmental	1,492,384	1,142,176	1,128,110	14,066
Total General Administration	5,931,541	5,361,017	5,273,452	87,565
Judicial				
District Court	590,861	553,014	551,076	1,938
District Clerk	438,413	421,086	413,625	7,461
County Court at Law	754,955	634,978	621,979	12,999
Justice Court Number One	182,749	182,749	181,408	1,341
Justice Court Number Two	178,443	180,100	180,095	5
Justice Court Number Three	159,350	159,376	158,176	1,200
Justice Court Number Four	182,619	182,619	177,373	5,246
Total Judicial	2,487,390	2,313,922	2,283,732	30,190
Legal				
County Attorney	725,948	781,932	769,296	12,636
Total Legal	725,948	781,932	769,296	12,636
Elections				
Elections	263,783	274,763	274,758	5
Total Elections	263,783	274,763	274,758	5

WASHINGTON COUNTY, TEXAS
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Financial Administration				
Tax Assessor Collector	359,342	359,342	333,233	26,109
County Treasurer	245,402	244,402	243,715	687
Personnel and Benefits	293,656	292,256	288,055	4,201
Appraisal District	372,501	372,501	351,980	20,521
Total Financial Administration	1,270,901	1,268,501	1,216,983	51,518
Public Facilities				
County Courthouse	357,516	389,109	389,099	10
Total Public Facilities	357,516	389,109	389,099	10
Public Safety				
Constable Number One	281,608	332,747	332,737	10
Constable Number Two	65,358	67,438	63,243	4,195
Constable Number Three	40,530	88,701	84,566	4,135
Constable Number Four	82,219	82,965	77,913	5,052
Sheriff	4,449,615	4,523,188	4,523,167	21
Department of Public Safety	66,042	66,042	62,586	3,456
County Jail	3,338,927	3,914,248	3,914,236	12
Adult Probation	425	567	566	1
Juvenile Probation	150,450	150,362	143,188	7,174
Fire Protection	440,368	504,451	491,695	12,756
Emergency Management	117,930	118,290	108,591	9,699
Total Public Safety	9,033,472	9,848,999	9,802,488	46,511
Health and Welfare				
Social Services	115,100	117,300	108,116	9,184
Indigent Health Care	1,477,698	1,085,380	1,085,374	6
Environmental	284,288	284,288	280,178	4,110
Total Health and Welfare	1,877,086	1,486,968	1,473,668	13,300
Culture and Recreation				
Education	5,000	5,000	5,000	-
Fairgrounds	667,941	1,028,237	1,028,227	10
Total Culture and Recreation	672,941	1,033,237	1,033,227	10
Conservation				
Extension Service	255,687	295,361	261,011	34,350
Soil Conservation	5,000	5,000	5,000	-
Game Wardens	1,000	1,000	755	245
Total Conservation	261,687	301,361	266,766	34,595

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WASHINGTON COUNTY, TEXAS
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Data Processing				
Data Processing	313,254	612,688	612,685	3
Total Data Processing	313,254	612,688	612,685	3
Total Disbursements	23,195,519	23,672,497	23,396,154	276,343
Excess (Deficiency) of Receipts Over (Under) Disbursements	3,361,891	2,184,913	5,983,107	3,245,508
OTHER FINANCING SOURCES (USES)				
Transfers In	39,321	39,321	39,321	-
Other Resources	1,000	1,000	163,527	162,527
Transfers Out	(3,402,212)	(3,402,212)	(3,402,212)	-
Total Other Financing Sources (Uses)	(3,361,891)	(3,361,891)	(3,199,364)	162,527
Net Change in Unrestricted Cash Balances	-	(1,176,978)	2,783,743	3,960,721
Beginning Unrestricted Cash	26,806,646	26,806,646	26,806,646	-
Ending Unrestricted Cash	\$ 26,806,646	\$ 25,629,668	\$ 29,590,389	\$ 3,960,721

WASHINGTON COUNTY, TEXAS
BUDGETARY COMPARISON SCHEDULE – ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Property Taxes	\$ 5,368,860	\$ 5,368,860	\$ 5,949,946	\$ 581,086
Fines and Fees	1,050,000	1,050,000	1,081,789	31,789
Rent and Lease Revenue	4,000	4,000	4,111	111
Investment Income	25,000	25,000	240,687	215,687
Intergovernmental Revenues	1,252,800	1,252,800	136,228	(1,116,572)
Other Revenue	80,000	80,000	225,747	145,747
Total Receipts	7,780,660	7,780,660	7,638,508	(142,152)
DISBURSEMENTS				
Current:				
General Administration				
GIS - Rural Addressing	93,896	93,896	86,167	7,729
Total General Administration	93,896	93,896	86,167	7,729
Public Transportation				
Public Transportation	9,074,902	9,074,902	7,936,079	1,138,823
Total Public Transportation	9,074,902	9,074,902	7,936,079	1,138,823
Total Disbursements	9,168,798	9,168,798	8,022,246	1,146,552
Excess (Deficiency) of Receipts Over (Under)				
Disbursements	(1,388,138)	(1,388,138)	(383,738)	(1,288,704)
OTHER FINANCING SOURCES (USES)				
Transfers Out	(39,321)	(39,321)	(39,321)	-
Total Other Financing Sources (Uses)	(39,321)	(39,321)	(39,321)	-
Net Change in Unrestricted Cash Balances	(1,427,459)	(1,427,459)	(423,059)	1,004,400
Beginning Unrestricted Cash	6,414,861	6,414,861	6,414,861	-
Ending Unrestricted Cash	\$ 4,987,402	\$ 4,987,402	\$ 5,991,802	\$ 1,004,400

WASHINGTON COUNTY, TEXAS
BUDGETARY COMPARISON SCHEDULE – EMERGENCY MEDICAL SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 6,797,000	\$ 6,797,000	\$ 7,728,125	\$ 931,125
Investment Income	2,000	2,000	17,652	15,652
Total Receipts	6,799,000	6,799,000	7,745,777	946,777
DISBURSEMENTS				
Current:				
Health and Welfare				
Emergency Medical Services	9,267,375	11,028,996	11,028,971	25
Total Health and Welfare	9,267,375	11,028,996	11,028,971	25
Total Disbursements	9,267,375	11,028,996	11,028,971	25
Excess (Deficiency) of Receipts Over (Under)				
Disbursements	(2,468,375)	(4,229,996)	(3,283,194)	946,802
OTHER FINANCING SOURCES (USES)				
Transfers In	2,468,375	2,468,375	2,468,375	-
Total Other Financing Sources (Uses)	2,468,375	2,468,375	2,468,375	-
Net Change in Unrestricted Cash Balances	-	(1,761,621)	(814,819)	946,802
Beginning Unrestricted Cash	1,571,208	1,571,208	1,571,208	-
Ending Unrestricted Cash	\$ 1,571,208	\$ (190,413)	\$ 756,389	\$ 946,802

WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELTED RATIOS –
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024

	Measurement Date									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 1,818,705	\$ 1,629,557	\$ 1,743,764	\$ 1,456,566	\$ 1,336,772	\$ 1,358,192	\$ 1,453,646	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797
Interest on Total Pension Liability	4,795,012	4,472,662	4,206,101	3,895,299	3,636,754	3,424,355	3,205,787	2,916,764	2,718,473	2,510,217
Effect of Plan Changes	-	656,946	(6,759)	441,912	125,768	(234,813)	(127,318)	137,903	(406,022)	69,519
Effect of Assumption Changes or Inputs	-	-	54,523	3,348,904	-	-	65,218	-	359,360	-
Effect of Economic/Demographic (Gains)/Losses	192,265	-	-	-	-	-	-	-	-	-
Benefit Payments/Refunds of Contributions	(2,907,347)	(2,513,591)	(2,243,449)	(2,109,666)	(1,947,829)	(1,862,037)	(1,747,237)	(1,566,129)	(1,349,814)	(1,273,187)
Net Change in Total Pension Liability	3,898,636	4,245,574	3,754,180	7,033,015	3,151,465	2,685,697	2,850,096	2,890,834	2,605,516	2,411,346
Total Pension Liability, Beginning	62,700,611	58,455,037	54,700,857	47,667,842	44,516,377	41,830,680	38,980,584	36,089,750	33,484,234	31,072,888
Total Pension Liability, Ending (a)	66,599,247	62,700,611	58,455,037	54,700,857	47,667,842	44,516,377	41,830,680	38,980,584	36,089,750	33,484,234
Fiduciary Net Position										
Employer Contributions	1,739,413	1,729,400	1,562,149	1,484,663	1,312,872	1,207,807	1,154,590	1,163,005	1,121,484	1,030,637
Member Contributions	1,028,371	931,934	911,254	832,746	774,883	716,496	699,752	711,630	654,745	587,496
Investment Income Net of Investment Expenses	6,297,313	(3,570,779)	10,913,749	4,624,431	6,297,050	(726,526)	4,963,072	2,318,587	(149,552)	1,956,527
Benefit Payments/Refunds of Contributions	(2,907,347)	(2,513,591)	(2,243,449)	(2,109,666)	(1,947,829)	(1,862,037)	(1,747,236)	(1,566,129)	(1,349,814)	(1,273,187)
Administrative Expenses	(33,133)	(33,586)	(32,838)	(36,269)	(34,109)	(30,800)	(25,960)	(25,187)	(22,465)	(23,112)
Other	16,002	71,526	20,165	10,582	11,026	5,776	1,191	117,451	(75,338)	(55,733)
Net Change in Fiduciary Net Position	6,140,619	(3,385,096)	11,131,030	4,806,487	6,413,893	(689,284)	5,045,409	2,719,357	179,060	2,222,628
Fiduciary Net Position, Beginning	57,312,405	60,697,502	49,566,472	44,759,985	38,346,092	39,035,376	33,989,967	31,270,610	31,091,550	28,868,922
Fiduciary Net Position, Ending (b)	\$ 63,453,024	\$ 57,312,406	\$ 60,697,502	\$ 49,566,472	\$ 44,759,985	\$ 38,346,092	\$ 39,035,376	\$ 33,989,967	\$ 31,270,610	\$ 31,091,550
Net Pension Liability/(Asset), Ending = (a) - (b)	\$ 3,146,223	\$ 5,388,205	\$ (2,242,465)	\$ 5,134,385	\$ 2,907,857	\$ 6,170,285	\$ 2,795,304	\$ 4,990,617	\$ 4,819,140	\$ 2,392,684
Fiduciary Net Position as a % of Total Pension Liability	95.28%	91.41%	103.84%	90.61%	93.90%	86.14%	93.32%	87.20%	86.65%	92.85%
Pension Covered Payroll	\$ 14,691,016	\$ 13,313,337	\$ 13,017,920	\$ 11,896,369	\$ 11,069,761	\$ 10,235,654	\$ 9,996,457	\$ 10,166,146	\$ 9,353,495	\$ 8,392,795
Net Pension Liability as a % of Covered Payroll	21.42%	40.47%	-17.23%	43.16%	26.27%	60.28%	27.96%	49.09%	51.52%	28.51%

WASHINGTON COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2015	2015
Actuarially Determined Contribution	\$ 2,045,288	\$ 1,739,481	\$ 1,729,513	\$ 1,562,149	\$ 1,484,644	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484
Contributions in relation to the actuarially determined contributions	(2,045,288)	(1,739,481)	(1,729,513)	(1,562,149)	(1,484,644)	(1,312,872)	(1,207,807)	(1,154,590)	(1,163,005)	(1,121,484)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$17,187,294	\$13,313,337	\$13,314,211	\$13,017,920	\$11,896,369	\$11,069,761	\$10,235,654	\$ 9,996,451	\$10,166,145	\$ 9,353,495
Contributions as a percentage of covered employee payroll	11.90%	13.07%	12.99%	12.00%	12.48%	11.86%	11.80%	11.55%	11.44%	11.99%
Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contrbtutions are reported.									
Methods and assumptions used to determin contribution rates:										
Acuarial Cost Method	Entity Age (level percentage of pay)									
Amortization Method	Level percentage of payroll, closed									
Remaining Amortization Method	17.2 years (based on contribution rate calculated in 12/31/2023 valuation)									
Asset Valuation Method	5-year smoothed market									
Inflation	2.50%									
Salary Increases	Varies by age and service. 4.7% average over career including inflation.									
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation									
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.									
Mortality	135% of the PUB-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.									
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected.									
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were were reflected in this schedule. 2016: Employer contributions relect that a 1% flat COLA was adopted. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2023: No changes in plan provisions were reflected in this Schedule:									

* Only changes that affect the benefit amount and that are effective 2015 and later are show in the Notes to Schedule

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WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
WASHINGTON COUNTY RETIREE HEALTH CARE PLAN
FOR THE YEAR ENDED DECEMBER 31, 2024

	Fiscal Year Ended						
	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	\$ 185,995	\$ 185,995	\$ 267,069	\$ 267,069	\$ 200,487	\$ 200,487	\$ 192,591
Interest on Total OPEB Liability	141,554	135,676	93,917	91,086	178,036	166,892	172,461
Effect of Plan Changes	-	-	-	-	-	-	-
Effect of Economic/Demographic (Gains)/Losses	130,775	-	(560,190)	-	(271,021)	-	-
Effect of Assumption Changes or Inputs	10,893	-	(836,359)	-	63,896	-	-
Benefit Payments	(205,102)	(165,462)	(165,462)	(283,810)	(283,810)	(308,296)	(308,296)
Net Change in Total OPEB Liability	264,115	156,209	(1,201,025)	74,345	(112,412)	59,083	56,756
Total OPEB Liability, Beginning	3,200,883	3,044,674	4,245,699	4,171,354	4,283,766	4,224,683	4,167,927
Total OPEB Liability, Ending (a)	\$ 3,464,998	\$ 3,200,883	\$ 3,044,674	\$ 4,245,699	\$ 4,171,354	\$ 4,283,766	\$ 4,224,683
Pensionable Covered Payroll	\$ 13,562,792	\$ 10,535,246	\$ 10,535,246	\$ 9,134,761	\$ 9,134,761	\$ 8,537,098	\$ 8,537,098
Net OPEB Liability as a % of Covered Payroll	25.55%	30.38%	28.90%	46.48%	45.66%	50.18%	49.49%
There were no changes of benefit terms in 2024							
There were not changes of assumptions in 2024. The following are the discount rates used in each period							
	2024	4.28%					
	2023	4.31%					
	2022	4.31%					
	2021	2.12%					
	2020	2.12%					
	2019	4.10%					
	2018	4.10%					

⁽¹⁾ There are no assets that accumulated in a trust that meets the criteria for GASB codification P22.101 or P52.010 to pay related benefits for the pension/OPEB plan.

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

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

I. BUDGETARY INFORMATION

Annual appropriation budgets are adopted on the cash basis for the following funds:

General Fund	County and District Court Technology Fund
Road & Bridge Fund	Record Preservation Fund
SB 22	Archive Fee County Clerk Fund
JP Technology Fund	Personnel Employee Testing Fund
District Attorney Fund	Constable Number One Training Fund
District Attorney Hot Check	Constable Number Two Training Fund
Emergency Medical Services	Constable Number Three Training Fund
Ambulance Service Supplement Fund	Constable Number Four Training Fund
EMS Donation Fund	Pecan Glenn Debt Service Fund
Law Library Fund	Tax Notes Series 2007
Sheriff Escrow Fund	Courthouse Security Fund
Child Foster Care Fund	Tobacco Settlement Fund
District Attorney Forfeiture Fund	Clerks Election Fund
Sheriff Forfeiture Fund	Bail Bond
County Clerk Record Management Preservation Fund	SO Training Fund
SO Donation Fund	County Attorney Pretrial Diversion
Hotel Motel Tax	

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 the budget request 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.

The Pecan Glenn Debt Service Fund had disbursements in excess of appropriations of \$783.

II. BUDGET/GAAP RECONCILIATION

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

	Per Budget Statements	Inc. (Dec.) in Accrued Revenues	(Inc.) Dec. in Accrued Expend. and Other Sources (Uses)	Per GAAP Statements
<u>Major Funds</u>				
General Fund	\$ 2,783,743	60,832	\$ (3,361,544)	\$ (516,969)
Road and Bridge	(423,059)	(351,625)	146,961	(627,723)
Emergency Medical Service	(814,819)	(528,816)	3,993,854	2,650,219

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

	Per Budget Statements	Inc. (Dec.) in Accrued Revenues	(Inc.) Dec. in Accrued Expend. and Other Sources (Uses)	Per GAAP Statements
<u>Non-Major Funds</u>				
SB22	696,973	(568,863)	(128,110)	-
JP Technology	10,176	(428)	30	9,778
District Attorney Fund	(123,281)	(926,914)	1,007,228	(42,967)
District Attorney Hot Check Fund	(2,825)	-	-	(2,825)
Ambulance Service Supplement	(274,735)	-	-	(274,735)
EMS Donation Fund	20,723	(612)	1,785	21,896
Law Library Fund	10,504	(2,087)	1,077	9,494
Sheriff Escrow Fund	6,431	1	-	6,432
Child Foster Care Fund	5,682	(1)	406	6,087
District Attorney Forfeiture Fund	25,899	-	(5,352)	20,547
Sheriff Forfeiture Fund	1,454	-	-	1,454
Records Management Preservation - County Clerk Fund	66,559	(6,644)	(228)	59,687
County and District Court Technology Fund	1,620	(129)	-	1,491
Record Preservation Fund	15,278	(535)	-	14,743
Archive Fee County Clerk Fund	23,023	(5,630)	-	17,393
Personnel Employee Testing Fund	(2,746)	-	265	(2,481)
Constable Number One Training Fund	1,469	-	-	1,469
Constable Number Two Training Fund	1,636	-	-	1,636
Constable Number Three Training Fund	1,520	-	-	1,520
Constable Number Four Training Fund	1,642	-	-	1,642
Courthouse Security Fund	36,292	(2,605)	-	33,687
Homeland Security Fund	18	1	(126)	(107)
Tobacco Settlement Fund	37,550	(1)	-	37,549
Clerk Election Fund	(17,136)	1	-	(17,135)
Bail Bond	1,429	1	-	1,430
SO Training Fund	4,632	-	(77)	4,555
Sheriff's Donation	(59,652)	-	6,711	(52,941)
Hotel Motel Tax	102,294	(6,420)	5,995	101,869
Health County Rewards	636	(1)	-	635
County Attorney Pretrial Diversion	4,745	-	(3,600)	1,145
Pecan Glenn Road District Debt Service Fund	(1,190)	4,381	(744)	2,447
Tax Notes Series 2007	238,374	(88,619)	-	149,755

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COMBINING STATEMENTS AND BUDGET COMPARISONS
AS SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY, TEXAS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

SB22 – This fund is used to account for the funds received under the SB 22 grant.

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 for 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 revenue 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.

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

OPEB Funding – This fund is used to accumulate monies to fund retiree health care benefits for all employees.

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

County and District Court Technology Fund – This fund is used to account for fees paid by defendants in the county and district courts to be used to fund costs of education and training regarding technological enhancements and for purchase/maintenance of technological enhancements.

Record Preservation Fund – This fund is used to account for the collection of the County statutory document preservation fee and the expenditures 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 Two 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 archive.

Unclaimed and Abandoned Property Fund – This fund is used to account for the collections and expenditures of unclaimed property.

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.

WASHINGTON COUNTY, TEXAS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

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

Opioid Settlement Fund – This fund accounts for proceeds received from opioid settlements with the state and the expenditures dedication to combating the opioid crisis.

HAVA Grant Fund – This fund accounts for federal grant proceeds and expenditures related to the Help America Vote Again Act (HAVA).

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

Sheriffs Donations – This fund is used to account for the collection and expenditures 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 approved expenditures.

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.

WASHINGTON COUNTY, TEXAS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Debt Service Funds

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

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

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

Capital Projects Fund

Capital Project Funds are used to account for the financing and construction of major capital improvements.

Pecan Glenn Road District Projects Account – This fund is used to account for capital improvements for the Pecan Glenn Road District funded by bonded debt.

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund*	Total Non- Major Governmental Funds
ASSETS				
Cash and Temporary Investments	\$ 5,232,597	\$ 2,589,199	\$ 16,450	\$ 7,838,246
Property Taxes Receivable	-	185,677	-	185,677
Allowance for Uncollectible Taxes	-	(20,108)	-	(20,108)
Due from Other Governments	3,865	-	-	3,865
Total Assets	<u>\$ 5,236,462</u>	<u>\$ 2,754,768</u>	<u>\$ 16,450</u>	<u>\$ 8,007,680</u>
LIABILITIES				
Accounts Payable	\$ 124,295	\$ -	\$ -	\$ 124,295
Accrued Salaries and Wages	15,244	-	-	15,244
Due to Other Funds	856,608	-	-	856,608
Unearned Revenues	572,728	-	-	572,728
Total Liabilities	<u>1,568,875</u>	<u>-</u>	<u>-</u>	<u>1,568,875</u>
DEFERRED INFLOWS OF				
Deferred Inflows - Property Taxes	-	165,569	-	165,569
Deferred Inflows - Taxes Collected in Advanced	-	377,485	-	377,485
Total Deferred Inflows of Resources	<u>-</u>	<u>543,054</u>	<u>-</u>	<u>543,054</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	50,838	-	-	50,838
Debt Service	-	2,211,714	-	2,211,714
Capital Projects	-	-	16,450	16,450
Other Purposes	3,616,749	-	-	3,616,749
Total Fund Balances	<u>3,667,587</u>	<u>2,211,714</u>	<u>16,450</u>	<u>5,895,751</u>
Total Liabilities and Fund Balances	<u>\$ 5,236,462</u>	<u>\$ 2,211,714</u>	<u>\$ 16,450</u>	<u>\$ 7,464,626</u>

* No combining statements presented.

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund*	Total Non- Major Governmental
REVENUES				
Property Taxes	\$ -	\$ 525,815	\$ -	\$ 525,815
General Sales and Use Taxes	213,723	-	-	213,723
Fines and Fees	2,756	-	-	2,756
Charges for Services	291,714	-	-	291,714
Investment Income	204,938	109,669	24	314,631
Intergovernmental Revenues	556,644	-	-	556,644
Other Revenue	324,783	-	-	324,783
Total Revenues	1,594,558	635,484	24	2,230,066
EXPENDITURES				
Current:				
General Administration	125,158	1,927	-	127,085
Judicial	3,881	-	-	3,881
Legal	1,192,593	-	-	1,192,593
Financial Administration	18,078	-	-	18,078
Public Facilities	131	-	-	131
Public Safety	241,025	-	-	241,025
Health and Welfare	131,406	-	-	131,406
Culture and Recreation	141,434	-	-	141,434
Debt Service:				
Principal	-	440,000	-	440,000
Interest	-	40,555	-	40,555
Fees	-	800	-	800
Capital Outlay	622,365	-	-	622,365
Total Expenditures	2,476,071	483,282	-	2,959,353
Excess (Deficiency) of Revenue Over Expenditures	(881,513)	152,202	24	(729,287)
OTHER FINANCING SOURCES (USES)				
Transfers In	983,414	-	-	983,414
Transfers Out	(947,800)	-	-	(947,800)
Total Other Financing Sources (Uses)	35,614	-	-	35,614
Net Change in Fund Balance	(845,899)	152,202	24	(693,673)
Fund Balance-Beginning (Restated)	4,513,486	2,059,512	16,426	6,589,424
Fund Balance-Ending	\$ 3,667,587	\$ 2,211,714	\$ 16,450	\$ 5,895,751

* No combining statements presented.

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	SB 22	Highway 290/36	Opioid Settlement Fund	JP Technology Fund
ASSETS				
Cash and Temporary Investments	\$ 696,973	\$ 617,167	\$ 32,214	\$ 137,667
Due from Other Governments	3,865	-	-	-
Total Assets	<u>\$ 700,838</u>	<u>\$ 617,167</u>	<u>\$ 32,214</u>	<u>\$ 137,667</u>
LIABILITIES				
Accounts Payable	\$ 112,866	\$ -	\$ -	\$ 32
Accrued Salaries and Wages	15,244	-	-	-
Due to Other Funds	-	617,167	-	-
Unearned Revenues	572,728	-	-	-
Total Liabilities	<u>700,838</u>	<u>617,167</u>	<u>-</u>	<u>32</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	-
Other Purposes	-	-	32,214	137,635
Total Fund Balances	<u>-</u>	<u>-</u>	<u>32,214</u>	<u>137,635</u>
Total Liabilities and Fund Balances	<u>\$ 700,838</u>	<u>\$ 617,167</u>	<u>\$ 32,214</u>	<u>\$ 137,667</u>

(CONTINUED)

District Attorney LEOSE Fund	District Attorney Fund	District Attorney Hot Check Fund	Ambulance Service Supplement	EMS Donations Fund	Rural Addressing Fund	Law Library Fund
\$ 6,536	\$ 24	\$ 492	\$ 10,331	\$ 304,687	\$ 191,472	\$ 72,002
-	-	-	-	-	-	-
\$ 6,536	\$ 24	\$ 492	\$ 10,331	\$ 304,687	\$ 191,472	\$ 72,002
\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	23	-	-	-	-	-
-	-	-	-	-	-	-
-	24	-	-	-	-	-
6,536	-	-	10,331	-	-	-
-	-	492	-	304,687	191,472	72,002
6,536	-	492	10,331	304,687	191,472	72,002
\$ 6,536	\$ 24	\$ 492	\$ 10,331	\$ 304,687	\$ 191,472	\$ 72,002

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Check and Process Fund	Sheriff Escrow Fund	Child Foster Care Fund	District Attorney Forfeiture Fund
ASSETS				
Cash and Temporary Investments	\$ 25,422	\$ 30,409	\$ 149,307	\$ 118,759
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 25,422</u>	<u>\$ 30,409</u>	<u>\$ 149,307</u>	<u>\$ 118,759</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 5,352
Accrued Salaries and Wages	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenues	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,352</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	-
Other Purposes	25,422	30,409	149,307	113,407
Total Fund Balances	<u>25,422</u>	<u>30,409</u>	<u>149,307</u>	<u>113,407</u>
Total Liabilities and Fund Balances	<u>\$ 25,422</u>	<u>\$ 30,409</u>	<u>\$ 149,307</u>	<u>\$ 118,759</u>

(CONTINUED)

Sheriff Forfeiture Fund	Management Preservation - County Clerk Fund	OPEB Funding	Management Preservation - District Clerk Fund	County and District Court Technology Fund	Record Preservation Fund	Archive Fee County Clerk Fund
\$ 5,266	\$ 487,662	\$ 239,418	\$ 87,139	\$ 26,812	\$ 139,913	\$ 158,418
-	-	-	-	-	-	-
\$ 5,266	\$ 487,662	\$ 239,418	\$ 87,139	\$ 26,812	\$ 139,913	\$ 158,418
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	239,418	-	-	-	-
-	-	-	-	-	-	-
-	-	239,418	-	-	-	-
-	-	-	-	-	-	-
5,266	487,662	-	87,139	26,812	139,913	158,418
5,266	487,662	-	87,139	26,812	139,913	158,418
\$ 5,266	\$ 487,662	\$ 239,418	\$ 87,139	\$ 26,812	\$ 139,913	\$ 158,418

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Personnel Employee Testing	Constable Number One Training Fund	Constable Number Two Training Fund	Constable Number Three Training Fund
ASSETS				
Cash and Temporary Investments	\$ 11,766	\$ 2,928	\$ 3,967	\$ 3,638
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 11,766</u>	<u>\$ 2,928</u>	<u>\$ 3,967</u>	<u>\$ 3,638</u>
LIABILITIES				
Accounts Payable	\$ 45	\$ -	\$ -	\$ -
Accrued Salaries and Wages	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenues	-	-	-	-
Total Liabilities	<u>45</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	-
Other Purposes	11,721	2,928	3,967	3,638
Total Fund Balances	<u>11,721</u>	<u>2,928</u>	<u>3,967</u>	<u>3,638</u>
Total Liabilities and Fund Balances	<u>\$ 11,766</u>	<u>\$ 2,928</u>	<u>\$ 3,967</u>	<u>\$ 3,638</u>

(CONTINUED)

Constable Number Four Training Fund	Courthouse Security Fund	District Court Archive	Unclaimed Abandoned Property Fund	Homeland Security Fund	Community Development Program Fund	Tobacco Settlement Fund
\$ 8,602	\$ 289,157	\$ 29,320	\$ 28,350	\$ 600	\$ 653	\$ 462,919
-	-	-	-	-	-	-
\$ 8,602	\$ 289,157	\$ 29,320	\$ 28,350	\$ 600	\$ 653	\$ 462,919
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	600	653	-
8,602	289,157	29,320	28,350	-	-	462,919
8,602	289,157	29,320	28,350	600	653	462,919
\$ 8,602	\$ 289,157	\$ 29,320	\$ 28,350	\$ 600	\$ 653	\$ 462,919

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Clerk Election Fund	HAVA Grant Fund	Rural Health Pilot Program Fund	Bail Bond
ASSETS				
Cash and Temporary Investments	\$ 28,808	\$ 2,625	\$ 30,093	\$ 8,151
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 28,808</u>	<u>\$ 2,625</u>	<u>\$ 30,093</u>	<u>\$ 8,151</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Wages	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenues	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	2,625	30,093	-
Other Purposes	28,808	-	-	8,151
Total Fund Balances	<u>28,808</u>	<u>2,625</u>	<u>30,093</u>	<u>8,151</u>
Total Liabilities and Fund Balances	<u>\$ 28,808</u>	<u>\$ 2,625</u>	<u>\$ 30,093</u>	<u>\$ 8,151</u>

(CONCLUDED)

SO Training Fund	Sheriff's Donation	Hotel Motel Tax	Health County Rewards	County Attorney Pretrial Diversion	Constable Forfeiture Fund	Total Non- Major Special Revenue Funds
\$ 11,909	\$ 94,613	\$ 636,799	\$ 3,619	\$ 34,402	\$ 1,588	\$ 5,232,597
-	-	-	-	-	-	3,865
\$ 11,909	\$ 94,613	\$ 636,799	\$ 3,619	\$ 34,402	\$ 1,588	\$ 5,236,462
\$ 76	\$ 1,900	\$ 423	\$ -	\$ 3,600	\$ -	\$ 124,295
-	-	-	-	-	-	15,244
-	-	-	-	-	-	856,608
-	-	-	-	-	-	572,728
76	1,900	423	-	3,600	-	1,568,875
-	-	-	-	-	-	50,838
11,833	92,713	636,376	3,619	30,802	1,588	3,616,749
11,833	92,713	636,376	3,619	30,802	1,588	3,667,587
\$ 11,909	\$ 94,613	\$ 636,799	\$ 3,619	\$ 34,402	\$ 1,588	\$ 5,236,462

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	SB 22	Highway 290/36	Opioid Settlement Fund	JP Technology Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	-	-	-	-
Fines, Fees, and Permits	-	-	-	-
Charges for Services	-	-	-	6,174
Interest Income and Unrealized Gains/Losses	-	31,937	817	6,238
Intergovernmental Revenues	481,137	-	-	-
Other Revenue	-	-	5,113	-
Total Revenues	481,137	31,937	5,930	12,412
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Judicial	-	-	-	2,634
Legal	127,272	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	95,090	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
Capital Outlay	258,775	-	-	-
Total Expenditures	481,137	-	-	2,634
Excess (Deficiency) of Revenue Over Expenditures	-	31,937	5,930	9,778
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	(649,220)	-	-
Total Other Financing Sources (Uses)	-	(649,220)	-	-
Net Change in Fund Balance	-	(617,283)	5,930	9,778
Fund Balance-Beginning (Restated)	-	617,283	26,284	127,857
Fund Balance-Ending	\$ -	\$ -	\$ 32,214	\$ 137,635

District Attorney LEOSE Fund	District Attorney Fund	District Attorney Hot Check Fund	Ambulance Service Supplement	EMS Donations Fund	Rural Addressing Fund	Law Library Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	47	-	-	-	-	-
-	-	150	-	-	-	19,341
194	1,340	25	9,895	11,679	8,213	2,000
1,437	4,740	-	-	-	-	-
-	66,295	-	53,973	123,430	17,000	-
1,631	72,422	175	63,868	135,109	25,213	21,341
-	-	-	-	-	1,275	11,847
-	-	-	-	-	-	-
-	1,043,889	3,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	14,927	113,213	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	39,914	-	323,676	-	-	-
-	1,083,803	3,000	338,603	113,213	1,275	11,847
1,631	(1,011,381)	(2,825)	(274,735)	21,896	23,938	9,494
-	968,414	-	-	-	-	-
-	-	-	-	-	-	-
-	968,414	-	-	-	-	-
1,631	(42,967)	(2,825)	(274,735)	21,896	23,938	9,494
4,905	42,967	3,317	285,066	282,791	167,534	62,508
\$ 6,536	\$ -	\$ 492	\$ 10,331	\$ 304,687	\$ 191,472	\$ 72,002

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Check and Process Fund	Sheriff Escrow Fund	Child Foster Care Fund	District Attorney Forfeiture Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	-	-	-	-
Fines, Fees, and Permits	-	-	-	-
Charges for Services	3,802	-	-	40,400
Interest Income and Unrealized Gains/Losses	-	813	6,662	2,225
Intergovernmental Revenues	-	-	-	-
Other Revenue	-	5,949	2,691	-
Total Revenues	3,802	6,762	9,353	42,625
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	14,000
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	330	-	-
Health and Welfare	-	-	3,266	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	330	3,266	14,000
Excess (Deficiency) of Revenue Over Expenditures	3,802	6,432	6,087	28,625
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(8,078)
Total Other Financing Sources (Uses)	-	-	-	(8,078)
Net Change in Fund Balance	3,802	6,432	6,087	20,547
Fund Balance-Beginning (Restated)	21,620	23,977	143,220	92,860
Fund Balance-Ending	\$ 25,422	\$ 30,409	\$ 149,307	\$ 113,407

Sheriff Forfeiture Fund	Record Management Preservation - County Clerk Fund	OPEB Funding	Records Management Preservation - District Clerk Fund	County and District Court Technology Fund	Record Preservation Fund	Archive Fee County Clerk Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,330	74,846	-	14,706	1,611	8,001	66,779
124	19,966	12,780	2,288	809	6,742	7,130
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,454	94,812	12,780	16,994	2,420	14,743	73,909
-	35,125	-	-	-	-	56,516
-	-	-	-	929	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	35,125	-	-	929	-	56,516
1,454	59,687	12,780	16,994	1,491	14,743	17,393
-	-	-	-	-	-	-
-	-	(264,687)	-	-	-	-
-	-	(264,687)	-	-	-	-
1,454	59,687	(251,907)	16,994	1,491	14,743	17,393
3,812	427,975	251,907	70,145	25,321	125,170	141,025
\$ 5,266	\$ 487,662	\$ -	\$ 87,139	\$ 26,812	\$ 139,913	\$ 158,418

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Personnel Employee Testing	Constable Number One Training Fund	Constable Number Two Training Fund	Constable Number Three Training Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	-	-	-	-
Fines, Fees, and Permits	-	-	-	-
Charges for Services	-	-	-	-
Interest Income and Unrealized Gains/Losses	597	69	91	83
Intergovernmental Revenues	-	1,652	1,545	1,437
Other Revenue	-	-	-	-
Total Revenues	597	1,721	1,636	1,520
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Financial Administration	18,078	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	252	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	18,078	252	-	-
Excess (Deficiency) of Revenue Over Expenditures	(17,481)	1,469	1,636	1,520
OTHER FINANCING SOURCES (USES)				
Transfers In	15,000	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	15,000	-	-	-
Net Change in Fund Balance	(2,481)	1,469	1,636	1,520
Fund Balance-Beginning (Restated)	14,202	1,459	2,331	2,118
Fund Balance-Ending	\$ 11,721	\$ 2,928	\$ 3,967	\$ 3,638

Constable Number Four Training Fund	Courthouse Security Fund	District Court Archive	Unclaimed Abandoned Property Fund	Homeland Security Fund	Community Development Program Fund	Tobacco Settlement Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	22,303	20	-	-	-	-
205	11,515	893	682	19	16	21,999
1,437	-	-	-	-	-	54,831
-	-	-	3,932	-	-	-
<u>1,642</u>	<u>33,818</u>	<u>913</u>	<u>4,614</u>	<u>19</u>	<u>16</u>	<u>76,830</u>
-	-	-	-	126	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	131	-	-	-	-	-
-	-	-	-	-	-	39,281
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>131</u>	<u>-</u>	<u>-</u>	<u>126</u>	<u>-</u>	<u>39,281</u>
<u>1,642</u>	<u>33,687</u>	<u>913</u>	<u>4,614</u>	<u>(107)</u>	<u>16</u>	<u>37,549</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,642</u>	<u>33,687</u>	<u>913</u>	<u>4,614</u>	<u>(107)</u>	<u>16</u>	<u>37,549</u>
<u>6,960</u>	<u>255,470</u>	<u>28,407</u>	<u>23,736</u>	<u>707</u>	<u>637</u>	<u>425,370</u>
<u>\$ 8,602</u>	<u>\$ 289,157</u>	<u>\$ 29,320</u>	<u>\$ 28,350</u>	<u>\$ 600</u>	<u>\$ 653</u>	<u>\$ 462,919</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Clerk Election Fund	HAVA Grant Fund	Rural Health Pilot Program Fund	Bail Bond
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	-	-	-	-
Fines, Fees, and Permits	-	-	-	-
Charges for Services	-	-	-	1,501
Interest Income and Unrealized Gains/Losses	1,153	-	917	247
Intergovernmental Revenues	-	-	-	-
Other Revenue	1,981	-	-	-
Total Revenues	3,134	-	917	1,748
EXPENDITURES				
Current:				
General Administration	20,269	-	-	-
Judicial	-	-	-	318
Legal	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	20,269	-	-	318
Excess (Deficiency) of Revenue Over Expenditures	(17,135)	-	917	1,430
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(17,135)	-	917	1,430
Fund Balance-Beginning (Restated)	45,943	2,625	29,176	6,721
Fund Balance-Ending	\$ 28,808	\$ 2,625	\$ 30,093	\$ 8,151

(CONCLUDED)

SO Training Fund	Sheriff's Donation	Hotel Motel Tax	Health County Rewards	County Attorney Pretrial Diversion	Constable Forfeiture Fund	Total Non- Major Special Revenue Funds
\$ -	\$ -	\$ 213,723	\$ -	\$ -	\$ -	\$ 213,723
-	-	-	-	-	2,709	2,756
-	-	-	-	30,750	-	291,714
429	3,816	29,580	108	642	-	204,938
8,428	-	-	-	-	-	556,644
-	43,500	-	919	-	-	324,783
8,857	47,316	243,303	1,027	31,392	2,709	1,594,558
-	-	-	-	-	-	125,158
-	-	-	-	-	-	3,881
-	-	-	-	4,432	-	1,192,593
-	-	-	-	-	-	18,078
-	-	-	-	-	-	131
4,302	100,257	-	392	-	1,121	241,025
-	-	-	-	-	-	131,406
-	-	141,434	-	-	-	141,434
-	-	-	-	-	-	622,365
4,302	100,257	141,434	392	4,432	1,121	2,476,071
4,555	(52,941)	101,869	635	26,960	1,588	(881,513)
-	-	-	-	-	-	983,414
-	-	-	-	(25,815)	-	(947,800)
-	-	-	-	(25,815)	-	35,614
4,555	(52,941)	101,869	635	1,145	1,588	(845,899)
7,278	145,654	534,507	2,984	29,657	-	4,513,486
\$ 11,833	\$ 92,713	\$ 636,376	\$ 3,619	\$ 30,802	\$ 1,588	\$ 3,667,587

WASHINGTON COUNTY, TEXAS
SB22
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Intergovernmental Revenues	\$ -	\$ 700,000	\$ 1,050,000	\$ 350,000
Total Receipts	-	700,000	1,050,000	350,000
DISBURSEMENTS				
Current:				
Public Safety				
SB 22	-	600,214	353,027	247,187
Total Public Safety	-	600,214	353,027	247,187
Total Disbursements	-	600,214	353,027	247,187
Net Change in Unrestricted Cash Balances	-	99,786	696,973	597,187
Beginning Unrestricted Cash	-	-	-	-
Ending Unrestricted Cash	\$ -	\$ 99,786	\$ 696,973	\$ 597,187

WASHINGTON COUNTY, TEXAS
JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 7,500	\$ 7,500	\$ 6,602	\$ (898)
Investment Income	1,000	1,000	6,238	5,238
Total Receipts	8,500	8,500	12,840	4,340
DISBURSEMENTS				
Current:				
Judicial				
JP Technology	8,960	8,960	2,664	6,296
Total Judicial	8,960	8,960	2,664	6,296
Total Disbursements	8,960	8,960	2,664	6,296
Net Change in Unrestricted Cash Balances	(460)	(460)	10,176	10,636
Beginning Unrestricted Cash	127,491	127,491	127,491	-
Ending Unrestricted Cash	\$ 127,031	\$ 127,031	\$ 137,667	\$ 10,636

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 500	\$ 500	\$ 1,340	\$ 840
Other Revenue	60,000	60,000	997,996	937,996
Total Receipts	60,500	60,500	999,336	938,836
DISBURSEMENTS				
Current:				
Legal				
District Attorney	979,337	1,122,629	1,122,617	12
Total Legal	979,337	1,122,629	1,122,617	12
Total Disbursements	979,337	1,122,629	1,122,617	12
Net Change in Unrestricted Cash Balances	(918,837)	(1,062,129)	(123,281)	938,848
Beginning Unrestricted Cash	123,305	123,305	123,305	-
Ending Unrestricted Cash	\$ (795,532)	\$ (938,824)	\$ 24	\$ 938,848

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 300	300	\$ 150	\$ (150)
Investment Income	50	50	25	(25)
Total Revenues	350	350	175	(175)
DISBURSEMENTS				
Current:				
Legal				
District Attorney - Hot Check	1,500	3,000	3,000	-
Total Legal	1,500	3,000	3,000	-
Total Disbursements	1,500	3,000	3,000	-
Net Change in Unrestricted Cash Balances	(1,150)	(2,650)	(2,825)	(175)
Beginning Unrestricted Cash	3,317	3,317	3,317	-
Ending Unrestricted Cash	\$ 2,167	\$ 667	\$ 492	\$ (175)

WASHINGTON COUNTY, TEXAS
 AMBULANCE SERVICE SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ -	\$ -	\$ 9,895	\$ 9,895
Other Revenue	50,000	50,000	53,973	3,973
Total Receipts	50,000	50,000	63,868	13,868
DISBURSEMENTS				
Current:				
Health and Welfare				
Emergency Medical Services	16,400	338,605	338,603	2
Total Health and Welfare	16,400	338,605	338,603	2
Total Disbursements	16,400	338,605	338,603	2
Net Change in Unrestricted Cash Balances	33,600	(288,605)	(274,735)	13,870
Beginning Unrestricted Cash	285,066	285,066	285,066	-
Ending Unrestricted Cash	\$ 318,666	\$ (3,539)	\$ 10,331	\$ 13,870

WASHINGTON COUNTY, TEXAS
EMS DONATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
RECEIPTS				
Investment Income	\$ 1,500	\$ 1,500	\$ 11,680	\$ 10,180
Intergovernmental Revenues	10,000	-	20,540	20,540
Other Revenue	108,500	118,500	103,501	(14,999)
Total Receipts	120,000	120,000	135,721	15,721
DISBURSEMENTS				
Current:				
Health and Welfare				
Emergency Medical Services	97,500	115,002	114,998	4
Total Health and Welfare	97,500	115,002	114,998	4
Total Disbursements	97,500	115,002	114,998	4
Net Change in Unrestricted Cash Balances	22,500	4,998	20,723	15,725
Beginning Unrestricted Cash	283,964	283,964	283,964	-
Ending Unrestricted Cash	\$ 306,464	\$ 288,962	\$ 304,687	\$ 15,725

WASHINGTON COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 18,000	\$ 18,000	\$ 21,428	\$ 3,428
Investment Income	300	300	2,000	1,700
Total Receipts	18,300	18,300	23,428	5,128
DISBURSEMENTS				
Current:				
General Administration				
Non-Departmental	12,500	12,924	12,924	-
Total General Administration	12,500	12,924	12,924	-
Total Disbursements	12,500	12,924	12,924	-
Net Change in Unrestricted Cash Balances	5,800	5,376	10,504	5,128
Beginning Unrestricted Cash	61,498	61,498	61,498	-
Ending Unrestricted Cash	\$ 67,298	\$ 66,874	\$ 72,002	\$ 5,128

WASHINGTON COUNTY, TEXAS
SHERIFF ESCROW FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 200	\$ 200	\$ 812	\$ 612
Other Revenue	750	750	5,949	5,199
Total Receipts	950	950	6,761	5,811
DISBURSEMENTS				
Current:				
Public Safety				
Sheriff	850	850	330	520
Total Public Safety	850	850	330	520
Total Disbursements	850	850	330	520
Net Change in Unrestricted Cash Balances	100	100	6,431	6,331
Beginning Unrestricted Cash	23,978	23,978	23,978	-
Ending Unrestricted Cash	\$ 24,078	\$ 24,078	\$ 30,409	\$ 6,331

WASHINGTON COUNTY, TEXAS
CHILD FOSTER CARE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 1,000	\$ 1,000	\$ 6,663	\$ 5,663
Other Revenue	250	250	2,691	2,441
Total Receipts	1,250	1,250	9,354	8,104
DISBURSEMENTS				
Current:				
Health and Welfare				
Child Protective Services	8,000	8,000	3,672	4,328
Total Health and Welfare	8,000	8,000	3,672	4,328
Total Disbursements	8,000	8,000	3,672	4,328
Net Change in Unrestricted Cash Balances	(6,750)	(6,750)	5,682	12,432
Beginning Unrestricted Cash	143,625	143,625	143,625	-
Ending Unrestricted Cash	\$ 136,875	\$ 136,875	\$ 149,307	\$ 12,432

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 10,000	\$ 10,000	\$ 40,400	\$ 30,400
Investment Income	600	600	2,225	1,625
Total Receipts	10,600	10,600	42,625	32,025
DISBURSEMENTS				
Current:				
Legal				
District Attorney	5,000	8,649	8,649	-
Total Legal	5,000	8,649	8,649	-
Total Disbursements	5,000	8,649	8,649	-
Excess (Deficiency) of Receipts Over Disbursements	5,600	1,951	33,976	32,025
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	(8,077)	(8,077)	-
Total Other Financing Sources (Uses)	-	(8,077)	(8,077)	-
Net Change in Unrestricted Cash Balances	5,600	(6,126)	25,899	32,025
Beginning Unrestricted Cash	92,860	92,860	92,860	-
Ending Unrestricted Cash	\$ 98,460	\$ 86,734	\$ 118,759	\$ 32,025

WASHINGTON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,330	\$ 330
Investment Income	200	200	124	(76)
Total Receipts	1,200	1,200	1,454	254
DISBURSEMENTS				
Current:				
Public Safety				
Sheriff	3,000	3,000	-	3,000
Total Public Safety	3,000	3,000	-	3,000
Total Disbursements	3,000	3,000	-	3,000
Net Change in Unrestricted Cash Balances	(1,800)	(1,800)	1,454	3,254
Beginning Unrestricted Cash	3,812	3,812	3,812	-
Ending Unrestricted Cash	\$ 2,012	\$ 2,012	\$ 5,266	\$ 3,254

WASHINGTON COUNTY, TEXAS
RECORD MANAGEMENT PRESERVATION – COUNTY CLERK FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 78,000	\$ 78,000	\$ 81,490	\$ 3,490
Investment Income	1,500	1,500	19,966	18,466
Total Receipts	79,500	79,500	101,456	21,956
DISBURSEMENTS				
Current:				
General Administration				
County Clerk	61,000	61,000	34,897	26,103
Total General Administration	61,000	61,000	34,897	26,103
Total Disbursements	61,000	61,000	34,897	26,103
Net Change in Unrestricted Cash Balances	18,500	18,500	66,559	48,059
Beginning Unrestricted Cash	421,103	421,103	421,103	-
Ending Unrestricted Cash	\$ 439,603	\$ 439,603	\$ 487,662	\$ 48,059

WASHINGTON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 1,700	\$ 1,700	\$ 1,740	\$ 40
Investment Income	100	100	809	709
Total Receipts	1,800	1,800	2,549	749
DISBURSEMENTS				
Current:				
General Administration				
County Clerk and District Technology	1,000	1,000	929	71
Total General Administration	1,000	1,000	929	71
Total Disbursements	1,000	1,000	929	71
Net Change in Unrestricted Cash Balances	800	800	1,620	820
Beginning Unrestricted Cash	25,192	25,192	25,192	-
Ending Unrestricted Cash	\$ 25,992	\$ 25,992	\$ 26,812	\$ 820

WASHINGTON COUNTY, TEXAS
RECORD PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 10,500	\$ 10,500	\$ 8,536	\$ (1,964)
Investment Income	700	700	6,742	6,042
Total Receipts	11,200	11,200	15,278	4,078
DISBURSEMENTS				
Current:				
Judicial				
District Clerk	36,500	36,500	-	36,500
Total Judicial	36,500	36,500	-	36,500
Total Disbursements	36,500	36,500	-	36,500
Net Change in Unrestricted Cash Balances	(25,300)	(25,300)	15,278	40,578
Beginning Unrestricted Cash	124,635	124,635	124,635	-
Ending Unrestricted Cash	\$ 99,335	\$ 99,335	\$ 139,913	\$ 40,578

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE – COUNTY CLERK FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 90,000	\$ 90,000	\$ 72,409	\$ (17,591)
Investment Income	1,500	1,500	7,130	5,630
Total Receipts	91,500	91,500	79,539	(11,961)
DISBURSEMENTS				
Current:				
General Administration				
County Clerk	61,700	61,700	56,516	5,184
Total General Administration	61,700	61,700	56,516	5,184
Total Disbursements	61,700	61,700	56,516	5,184
Net Change in Unrestricted Cash Balances	29,800	29,800	23,023	(6,777)
Beginning Unrestricted Cash	135,395	135,395	135,395	-
Ending Unrestricted Cash	\$ 165,195	\$ 165,195	\$ 158,418	\$ (6,777)

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 100	\$ 100	\$ 597	\$ 497
Total Receipts	100	100	597	497
DISBURSEMENTS				
Current:				
Financial Administration				
Personnel and Benefits	15,100	18,343	18,343	-
Total General Administration	15,100	18,343	18,343	-
Total Disbursements	15,100	18,343	18,343	-
Excess (Deficiency) of Receipts Over (Under)				
Disbursements	(15,000)	(18,243)	(17,746)	497
OTHER FINANCING SOURCES (USES)				
Transfers In	15,000	15,000	15,000	-
Total Other Financing Sources (Uses)	15,000	15,000	15,000	-
Net Change in Unrestricted Cash Balances	-	(3,243)	(2,746)	497
Beginning Unrestricted Cash	14,512	14,512	14,512	-
Ending Unrestricted Cash	\$ 14,512	\$ 11,269	\$ 11,766	\$ 497

WASHINGTON COUNTY, TEXAS
CONSTABLE NUMBER ONE TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 20	\$ 20	\$ 69	\$ 49
Intergovernmental Revenues	700	700	1,652	952
Total Receipts	720	720	1,721	1,001
DISBURSEMENTS				
Current:				
Public Safety				
Constable Number One	1,500	1,500	252	1,248
Total Public Safety	1,500	1,500	252	1,248
Total Disbursements	1,500	1,500	252	1,248
Net Change in Unrestricted Cash Balances	(780)	(780)	1,469	2,249
Beginning Unrestricted Cash	1,459	1,459	1,459	-
Ending Unrestricted Cash	\$ 679	\$ 679	\$ 2,928	\$ 2,249

WASHINGTON COUNTY, TEXAS
CONSTABLE NUMBER TWO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 10	\$ 10	\$ 91	\$ 81
Intergovernmental Revenues	700	700	1,545	845
Total Receipts	710	710	1,636	926
DISBURSEMENTS				
Current:				
Public Safety				
Constable Number Two	1,500	1,500	-	1,500
Total Public Safety	1,500	1,500	-	1,500
Total Disbursements	1,500	1,500	-	1,500
Net Change in Unrestricted Cash Balances	(790)	(790)	1,636	2,426
Beginning Unrestricted Cash	2,331	2,331	2,331	-
Ending Unrestricted Cash	\$ 1,541	\$ 1,541	\$ 3,967	\$ 2,426

WASHINGTON COUNTY, TEXAS
CONSTABLE NUMBER THREE TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 30	\$ 30	\$ 83	\$ 53
Intergovernmental Revenues	650	650	1,437	787
Total Receipts	680	680	1,520	840
DISBURSEMENTS				
Current:				
Public Safety				
Constable Number Three	1,500	1,500	-	1,500
Total Public Safety	1,500	1,500	-	1,500
Total Disbursements	1,500	1,500	-	1,500
Net Change in Unrestricted Cash Balances	(820)	(820)	1,520	2,340
Beginning Unrestricted Cash	2,118	2,118	2,118	-
Ending Unrestricted Cash	\$ 1,298	\$ 1,298	\$ 3,638	\$ 2,340

WASHINGTON COUNTY, TEXAS
CONSTABLE NUMBER FOUR TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
RECEIPTS				
Investment Income	\$ 30	\$ 30	\$ 205	\$ 175
Intergovernmental Revenues	630	630	1,437	807
Total Receipts	660	660	1,642	982
DISBURSEMENTS				
Current:				
Public Safety				
Constable Number Three	1,500	1,500	-	1,500
Total Public Safety	1,500	1,500	-	1,500
Total Disbursements	1,500	1,500	-	1,500
Net Change in Unrestricted Cash Balances	(840)	(840)	1,642	2,482
Beginning Unrestricted Cash	6,960	6,960	6,960	-
Ending Unrestricted Cash	\$ 6,120	\$ 6,120	\$ 8,602	\$ 2,482

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 31,400	\$ 31,400	\$ 24,908	\$ (6,492)
Investment Income	1,000	1,000	11,515	10,515
Total Receipts	32,400	32,400	36,423	4,023
DISBURSEMENTS				
Current:				
Public Facilities				
County Courthouse	22,500	22,500	131	22,369
Total Public Facilities	22,500	22,500	131	22,369
Total Disbursements	22,500	22,500	131	22,369
Net Change in Unrestricted Cash Balances	9,900	9,900	36,292	26,392
Beginning Unrestricted Cash	252,865	252,865	252,865	-
Ending Unrestricted Cash	\$ 262,765	\$ 262,765	\$ 289,157	\$ 26,392

WASHINGTON COUNTY, TEXAS
CLERKS ELECTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 200	\$ 200	\$ 1,152	\$ 952
Other Revenue	1,000	1,000	1,981	981
Total Receipts	1,200	1,200	3,133	1,933
DISBURSEMENTS				
Current:				
General Administration				
Non-Departmental	400	20,269	20,269	-
Total General Administration	400	20,269	20,269	-
Total Disbursements	400	20,269	20,269	-
Net Change in Unrestricted Cash Balances	800	(19,069)	(17,136)	1,933
Beginning Unrestricted Cash	45,944	45,944	45,944	-
Ending Unrestricted Cash	\$ 46,744	\$ 26,875	\$ 28,808	\$ 1,933

WASHINGTON COUNTY, TEXAS
BAIL BOND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
RECEIPTS				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,500	\$ 500
Investment Income	40	40	247	207
Total Receipts	1,040	1,040	1,747	707
DISBURSEMENTS				
Current:				
Judicial				
District Clerk	2,125	2,125	318	1,807
Total Judicial	2,125	2,125	318	1,807
Total Disbursements	2,125	2,125	318	1,807
Net Change in Unrestricted Cash Balances	(1,085)	(1,085)	1,429	2,514
Beginning Unrestricted Cash	6,722	6,722	6,722	-
Ending Unrestricted Cash	\$ 5,637	\$ 5,637	\$ 8,151	\$ 2,514

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 100	\$ 100	\$ 429	\$ 329
Intergovernmental Revenues	3,500	3,500	8,428	4,928
Total Receipts	3,600	3,600	8,857	5,257
DISBURSEMENTS				
Current:				
Public Safety				
Sheriff	3,600	4,225	4,225	-
Total Public Safety	3,600	4,225	4,225	-
Total Disbursements	3,600	4,225	4,225	-
Net Change in Unrestricted Cash Balances	-	(625)	4,632	5,257
Beginning Unrestricted Cash	7,277	7,277	7,277	-
Ending Unrestricted Cash	\$ 7,277	\$ 6,652	\$ 11,909	\$ 5,257

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 3,000	\$ 3,000	\$ 22,000	\$ 19,000
Intergovernmental Revenues	30,000	30,000	54,831	24,831
Total Receipts	33,000	33,000	76,831	43,831
DISBURSEMENTS				
Current:				
Public Safety				
Sheriff	66,500	66,500	39,281	27,219
Total Public Safety	66,500	66,500	39,281	27,219
Total Disbursements	66,500	66,500	39,281	27,219
Net Change in Unrestricted Cash Balances	(33,500)	(33,500)	37,550	71,050
Beginning Unrestricted Cash	425,369	425,369	425,369	-
Ending Unrestricted Cash	\$ 391,869	\$ 391,869	\$ 462,919	\$ 71,050

WASHINGTON COUNTY, TEXAS
SHERIFF'S DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 700	\$ 700	\$ 3,816	\$ 3,116
Other Revenue	25,000	25,000	43,500	18,500
Total Receipts	25,700	25,700	47,316	21,616
DISBURSEMENTS				
Current:				
Public Safety				
Sheriff	28,700	106,970	106,968	2
Total Public Safety	28,700	106,970	106,968	2
Total Disbursements	28,700	106,970	106,968	2
Net Change in Unrestricted Cash Balances	(3,000)	(81,270)	(59,652)	21,618
Beginning Unrestricted Cash	154,265	154,265	154,265	-
Ending Unrestricted Cash	\$ 151,265	\$ 72,995	\$ 94,613	\$ 21,618

WASHINGTON COUNTY, TEXAS
HOTEL MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
General Sales and Use Taxes	\$ 200,000	\$ 200,000	\$ 213,723	\$ 13,723
Investment Income	3,000	3,000	29,580	26,580
Intergovernmental Revenues	-	6,420	6,420	-
Total Receipts	203,000	209,420	249,723	40,303
DISBURSEMENTS				
Current:				
Culture and Recreation				
Hotel Motel Tax	100,000	147,430	147,429	1
Total Culture and Recreation	100,000	147,430	147,429	1
Total Disbursements	100,000	147,430	147,429	1
Net Change in Unrestricted Cash Balances	103,000	61,990	102,294	40,304
Beginning Unrestricted Cash	528,085	528,085	528,085	-
Ending Unrestricted Cash	\$ 631,085	\$ 590,075	\$ 630,379	\$ 40,304

WASHINGTON COUNTY, TEXAS
HEALTH COUNTY REWARDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Investment Income	\$ 10	\$ 10	\$ 109	\$ 99
Other Revenue	1,000	1,000	919	(81)
Total Receipts	1,010	1,010	1,028	18
DISBURSEMENTS				
Current:				
Public Safety				
Constable Number One	1,500	1,500	392	1,108
Total Public Safety	1,500	1,500	392	1,108
Total Disbursements	1,500	1,500	392	1,108
Net Change in Unrestricted Cash Balances	(490)	(490)	636	1,126
Beginning Unrestricted Cash	2,983	2,983	2,983	-
Ending Unrestricted Cash	\$ 2,493	\$ 2,493	\$ 3,619	\$ 1,126

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WASHINGTON COUNTY, TEXAS
COUNTY ATTORNEY PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
RECEIPTS				
Charges for Services	\$ 10,000	\$ 10,000	\$ 30,750	\$ 20,750
Investment Income	200	200	642	442
Total Receipts	10,200	10,200	31,392	21,192
DISBURSEMENTS				
Current:				
Legal				
District Attorney	1,100	1,432	832	600
Total Legal	1,100	1,432	832	600
Total Disbursements	1,100	1,432	832	600
Excess (Deficiency) of Receipts Over (Under)				
Disbursements	9,100	8,768	30,560	21,792
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	(25,815)	(25,815)	-
Total Other Financing Sources (Uses)	-	(25,815)	(25,815)	-
Net Change in Unrestricted Cash Balances	9,100	(17,047)	4,745	21,792
Beginning Unrestricted Cash	29,657	29,657	29,657	-
Ending Unrestricted Cash	\$ 38,757	\$ 12,610	\$ 34,402	\$ 21,792

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Pecan Glen Road District Debt Service Fund	Tax Note Series 2007	Total Non- Major Debt Service Funds
ASSETS			
Cash and Temporary Investments	\$ 79,009	\$ 2,510,190	\$ 2,589,199
Property Taxes Receivable	15,404	170,273	185,677
Allowance for Uncollectible Taxes	(3,081)	(17,027)	(20,108)
Total Assets	<u>\$ 91,332</u>	<u>\$ 2,663,436</u>	<u>\$ 2,754,768</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Property Taxes	12,323	153,246	165,569
Deferred Inflows - Taxes Collected in Advanced	51,730	325,755	377,485
Total Deferred Inflows of Resources	<u>64,053</u>	<u>479,001</u>	<u>543,054</u>
FUND BALANCES			
Restricted for:			
Debt Service	27,279	2,184,435	2,211,714
Total Fund Balances	<u>27,279</u>	<u>2,184,435</u>	<u>2,211,714</u>
Total Liabilities and Fund Balances	<u>\$ 91,332</u>	<u>\$ 2,663,436</u>	<u>\$ 2,754,768</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Pecan Glen Road District Debt Service Fund	Tax Note Series 2007	Total Non-Major Funds
REVENUES			
Property Taxes	\$ 66,890	\$ 458,925	\$ 525,815
Interest Income and Unrealized Gains/Losses	139	109,530	109,669
Total Revenues	<u>67,029</u>	<u>568,455</u>	<u>635,484</u>
EXPENDITURES			
Current:			
General Administration	1,927	-	1,927
Debt Service:			
Principal	40,000	400,000	440,000
Interest	22,255	18,300	40,555
Fees	400	400	800
Total Expenditures	<u>64,582</u>	<u>418,700</u>	<u>483,282</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>2,447</u>	<u>149,755</u>	<u>152,202</u>
Net Change in Fund Balance	2,447	149,755	152,202
Fund Balance-Beginning (Restated)	24,832	2,034,680	2,059,512
Fund Balance-Ending	<u>\$ 27,279</u>	<u>\$ 2,184,435</u>	<u>\$ 2,211,714</u>

WASHINGTON COUNTY, TEXAS
 PECAN GLENN ROAD DISTRICT
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
RECEIPTS				
Property Taxes	\$ 63,850	\$ 63,850	\$ 62,509	\$ (1,341)
Investment Income	100	100	139	39
Total Receipts	63,950	63,950	62,648	(1,302)
DISBURSEMENTS				
Current:				
General Administration				
Non-Departmental	400	400	1,183	(783)
Total General Administration	400	400	1,183	(783)
Debt Service:				
Principal	40,000	40,000	40,000	-
Interest	22,255	22,255	22,255	-
Fees	400	400	400	-
Total Disbursements	63,055	63,055	63,838	(783)
Excess (Deficiency) of Revenue Over Expenditures	895	895	(1,190)	(2,085)
Net Change in Unrestricted Cash Balances	895	895	(1,190)	(2,085)
Beginning Unrestricted Cash	80,199	80,199	80,199	-
Ending Unrestricted Cash	\$ 81,094	\$ 81,094	\$ 79,009	\$ (2,085)

WASHINGTON COUNTY, TEXAS
TAX NOTES SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
RECEIPTS				
Property Taxes	\$ 421,092	\$ 421,092	\$ 547,543	\$ 126,451
Investment Income	15,000	15,000	109,531	94,531
Total Receipts	436,092	436,092	657,074	220,982
DISBURSEMENTS				
Current:				
Debt Service:				
Principal	400,000	400,000	400,000	-
Interest	18,300	18,300	18,300	-
Fees	400	400	400	-
Total Disbursements	418,700	418,700	418,700	-
Net Change in Unrestricted Cash Balances	17,392	17,392	238,374	220,982
Beginning Unrestricted Cash	2,271,816	2,271,816	2,271,816	-
Ending Unrestricted Cash	\$ 2,289,208	\$ 2,289,208	\$ 2,510,190	\$ 220,982

WASHINGTON COUNTY, TEXAS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Custodial Funds

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

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

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

Justice of the Peace Number One – This fund is used to account for the collections and disbursements of fines and fees.

Justice of the Peace Number Two – This fund is used to account for the collections and disbursements of fines and fees.

Justice of the Peace Number Three – This fund is used to account for the collections and disbursements of fines and fees.

Justice of the Peace Number Four – This fund is used to account for the collections and disbursements of fines and fees.

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

BPA/DA Seized Money – This fund is used to account for seized money until final disposition by the District Court.

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

Criminal Justice – This fund is used to account for receipts from court costs pending disposition to individuals, entities, and the County.

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

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

Sheriff – This fund is used to account for the collection and fees and fines and other costs and distribution of 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 and fees and fines and other costs and distribution of monies.

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

WASHINGTON COUNTY, TEXAS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Private Purpose Trust Funds

Private Purpose Trust Funds are used to report all trust agreements (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 school land located in Tom Green County.

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

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

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Snack Fund	Community Service Restitution	Justice of the Peace Number One	Justice of the Peace Number Two
ASSETS				
Cash and Temporary Investments	\$ 6,688	\$ 62,191	\$ 9,653	\$ 8,882
Total Assets	<u>6,688</u>	<u>62,191</u>	<u>9,653</u>	<u>8,882</u>
LIABILITIES				
Due to Other Governments	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION (DEFICITS)				
Restricted for Individuals and Others	<u>6,688</u>	<u>62,191</u>	<u>9,653</u>	<u>8,882</u>
Total Net Position	<u><u>\$ 6,688</u></u>	<u><u>\$ 62,191</u></u>	<u><u>\$ 9,653</u></u>	<u><u>\$ 8,882</u></u>

(CONTINUED)

Justice of the Peace Number Three	Justice of the Peace Number Four	Fairgrounds	BPA/DA Seized Money	Environmental Clearing Fund	Criminal Justice	County Clerk
\$ 9,576	\$ 6,662	\$ 22,549	\$ 70,846	\$ -	\$ 56,362	\$ 4,851,296
9,576	6,662	22,549	70,846	-	56,362	4,851,296
-	-	-	-	-	21,970	-
-	-	-	-	-	21,970	-
9,576	6,662	22,549	70,846	-	34,392	4,851,296
\$ 9,576	\$ 6,662	\$ 22,549	\$ 70,846	\$ -	\$ 34,392	\$ 4,851,296

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
ASSETS				
Cash and Temporary Investments	\$ 1,164,006	\$ 239,969	\$ 379,065	\$ -
Total Assets	1,164,006	239,969	379,065	-
LIABILITIES				
Due to Other Governments	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION (DEFICITS)				
Restricted for Governments and Others	1,164,006	239,969	379,065	-
Total Net Position	\$ 1,164,006	\$ 239,969	\$ 379,065	\$ -

(CONCLUDED)

County Treasurer	Total Custodial Funds
\$ 2,957,236	\$ 9,844,981
2,957,236	9,844,981
2,957,236	2,979,206
2,957,236	2,979,206
-	6,865,775
\$ -	\$ 6,865,775

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Snack Fund	Community Service Restitution	Justice of the Peace Number One	Justice of the Peace Number Two
ADDITIONS				
Tax Collections	\$ -	\$ -	\$ -	\$ -
Fees of Office	-	-	195,139	163,958
Contributions from Individuals and Other Governments	-	62,191	-	-
Miscellaneous	6,688	-	-	-
Total Additions	6,688	62,191	195,139	163,958
DEDUCTIONS				
Payments to Individuals and Other Governments	6,965	60,653	185,486	155,076
Total Deductions	6,965	60,653	185,486	155,076
Change in Net Position	(277)	1,538	9,653	8,882
Net Position - Beginning	6,965	60,653	-	-
Net Position - Ending	\$ 6,688	\$ 62,191	\$ 9,653	\$ 8,882

(CONTINUED)

Justice of the Peace Number Three	Justice of the Peace Number Four	Fairgrounds	BPA/DA Seized Money	Environmental Clearing Fund	Criminal Justice	County Clerk
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146,047	106,146	-	-	-	34,391	-
-	-	412,032	70,846	-	-	2,092,141
-	-	-	-	-	-	-
146,047	106,146	412,032	70,846	-	34,391	2,092,141
136,471	99,484	389,483	94,503	36	-	2,317,260
136,471	99,484	389,483	94,503	36	-	2,317,260
9,576	6,662	22,549	(23,657)	(36)	34,391	(225,119)
-	-	-	94,503	36	1	5,076,415
\$ 9,576	\$ 6,662	\$ 22,549	\$ 70,846	\$ -	\$ 34,392	\$ 4,851,296

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
ADDITIONS				
Tax Collections	\$ -	\$ -	\$ 21,897,613	\$ -
Fees of Office	-	-	-	-
Contributions from Individuals and Other Governments	584,459	550,074	-	2,320
Miscellaneous	-	-	-	-
Total Additions	584,459	550,074	21,897,613	2,320
DEDUCTIONS				
Payments to Individuals and Other Governments	4,624,742	473,807	21,523,127	2,320
Total Deductions	4,624,742	473,807	21,523,127	2,320
Change in Net Position	(4,040,283)	76,267	374,486	-
Net Position - Beginning	5,204,289	163,702	4,579	-
Net Position - Ending	\$ 1,164,006	\$ 239,969	\$ 379,065	\$ -

County Treasurer	Total Custodial Funds
\$ 27,943,366	\$ 49,840,979
-	645,681
-	3,774,063
-	6,688
<u>27,943,366</u>	<u>54,267,411</u>
 27,943,366	 58,012,779
<u>27,943,366</u>	<u>58,012,779</u>
-	(3,745,368)
-	10,611,143
<u>\$ -</u>	<u>\$ 6,865,775</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	School Land Damage Fund	Permanent School Available Fund	School Land Improvement Fund	Total Private- Purpose Trust Funds
ASSETS				
Cash and Cash Equivalents	\$ 38,419	\$ 1,273,307	\$ 631,798	\$ 1,943,524
Total Assets	<u>\$ 38,419</u>	<u>\$ 1,273,307</u>	<u>\$ 631,798</u>	<u>\$ 1,943,524</u>
NET POSITION (DEFICITS)				
Held in Trust for Other Purposes	<u>\$ 38,419</u>	<u>\$ 1,273,307</u>	<u>\$ 631,798</u>	<u>\$ 1,943,524</u>
Total Net Position	<u>\$ 38,419</u>	<u>\$ 1,273,307</u>	<u>\$ 631,798</u>	<u>\$ 1,943,524</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	School Land Damage Fund	Permanent School Available Fund	School Land Improvement Fund	Total Private-Purpose Trust Funds
ADDITIONS				
Investment income	\$ 1,808	\$ 72,653	\$ 25,302	\$ 99,763
Lease Income	-	396,464	109,243	505,707
Total Additions	1,808	469,117	134,545	605,470
DEDUCTIONS				
Administrative Expenses	454	80,605	-	81,059
Payments to Schools	-	419,505	-	419,505
Total Deductions	454	500,110	-	500,564
Change in Net Position	1,354	(30,993)	134,545	104,906
Net Position - Beginning	37,065	1,304,300	497,253	1,838,618
Net Position - Ending	\$ 38,419	\$ 1,273,307	\$ 631,798	\$ 1,943,524

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STATISTICAL SECTION

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

Contents	Pages
Financial Trends	148-152
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	154-158
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
Debt Capacity	159-162
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	163-164
These schedules help the reader understand the environment within which the County's financial activities take place.	
Operating Information	165-167
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

TABLE 1

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

	2015	2016	2017	2018	2019 ⁽¹⁾	2020	2021	2022	2023 ⁽¹⁾	2024
Governmental Activities										
Net investment in capital assets	\$ 26,465,371	\$ 26,490,909	\$ 18,635,771	\$ 28,548,264	\$ 33,597,703	\$ 34,330,750	\$ 34,282,372	\$ 35,084,532	\$ 34,042,908	\$ 35,426,207
Restricted	676,730	770,280	872,926	1,019,149	1,200,950	1,508,485	2,482,913	2,135,828	2,008,347	10,190,968
Unrestricted	10,192,871	11,958,822	12,834,260	12,986,387	10,437,284	11,556,243	13,305,317	20,527,162	23,328,097	20,859,249
Total Governmental Activities Net Position	<u>\$ 37,334,972</u>	<u>\$ 39,220,011</u>	<u>\$ 32,342,957</u>	<u>\$ 42,553,800</u>	<u>\$ 45,235,937</u>	<u>\$ 47,395,478</u>	<u>\$ 50,070,602</u>	<u>\$ 57,747,522</u>	<u>\$ 59,379,352</u>	<u>\$ 66,476,424</u>

Note:

(1) Restated for correction of accounting error or change in accounting principal.

TABLE 2

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

	2015	2016	2017	2018	2019 ⁽¹⁾	2020	2021	2022	2023 ⁽¹⁾	2024
Expenses										
Governmental Activities:										
General Administration	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563	\$ 4,940,320	\$ 4,557,519	\$ 4,345,393	\$ 4,488,236	\$ 4,317,201	\$ 6,071,812	\$ 6,528,656
Judicial	1,624,539	1,735,295	1,683,988	1,784,016	1,977,797	1,927,520	2,031,280	2,204,892	2,320,717	2,634,292
Legal	1,295,494	1,383,686	1,511,869	1,391,628	1,500,078	1,238,475	1,210,064	1,284,253	1,389,926	2,331,691
Elections	82,370	76,400	51,895	81,450	117,751	125,065	119,735	380,258	210,900	310,581
Financial Administration	690,850	754,759	769,748	727,455	880,472	898,336	988,812	977,806	1,127,327	1,477,128
Public Facilities	308,601	369,428	404,283	331,686	736,867	540,461	415,454	1,117,974	324,153	464,843
Public Safety	4,729,666	5,379,651	5,584,824	5,894,318	6,668,653	7,650,308	7,955,175	8,578,074	9,630,281	10,685,508
Public Transportation	5,273,646	6,628,291	4,908,549	4,915,503	4,919,463	5,678,762	6,292,908	4,347,624	5,724,188	5,481,772
Health and Welfare	4,220,573	4,338,636	5,056,545	4,808,500	5,112,165	6,150,554	7,630,061	9,332,372	12,232,787	14,578,436
Culture and Recreation	587,986	635,180	558,007	704,139	699,336	748,727	818,582	938,713	979,994	1,020,389
Conservation	135,450	173,571	162,777	180,465	219,304	223,343	412,822	44,907	211,934	229,043
Data Processing	230,114	180,435	195,917	116,826	170,123	190,746	237,171	228,375	-	-
Interest on Long-Term Debt	191,327	93,727	105,375	96,675	84,160	112,187	170,485	12,653	65,549	145,515
Total Primary Gov. Expenses	\$ 23,983,767	\$ 26,718,258	\$ 26,193,340	\$ 25,972,981	\$ 27,643,688	\$ 29,829,877	\$ 32,770,785	\$ 33,765,102	\$ 40,289,568	\$ 45,887,854
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Administration	\$ 818,831	\$ 796,979	\$ 964,100	\$ 970,447	\$ 966,921	\$ 913,982	\$ 1,050,666	\$ 1,071,881	\$ 1,068,412	\$ 584,440
Judicial	613,617	729,069	733,348	848,410	685,850	492,698	486,149	465,045	463,540	185,616
Legal	36,798	36,305	41,532	31,676	23,739	17,111	18,091	40,344	40,213	197,874
Elections	-	-	-	-	-	-	-	-	-	-
Financial Administration	224,304	232,000	219,526	243,237	227,965	202,334	285,403	219,767	219,056	11,072
Public Facilities	21,683	21,982	25,459	27,128	24,511	23,710	25,787	37,193	37,073	248,529
Public Safety	53,870	56,910	87,352	118,272	178,545	255,961	266,823	162,317	161,792	574,969
Public Transportation	1,134,729	1,073,157	1,120,671	1,164,763	1,192,625	1,104,899	1,081,873	1,506,839	1,501,964	826,190
Health and Welfare	2,302,831	2,411,365	3,052,394	2,850,178	3,190,798	3,309,519	4,524,310	6,824,878	6,802,797	6,191,399
Culture and Recreation	61,086	60,556	162,295	164,109	181,945	117,522	180,144	242,768	241,983	81,358
Operating Grants and Contributions	1,406,576	1,237,328	1,504,302	1,223,968	768,949	638,434	1,308,480	1,096,825	1,565,845	3,513,909
Capital Grants and Contributions	520,228	2,753,212	605,561	570,536	989,212	1,298,811	828,871	2,656,968	312,277	-
Total Primary Gov. Prog. Rev.	\$ 7,194,553	\$ 9,408,863	\$ 8,516,540	\$ 8,212,724	\$ 8,431,060	\$ 8,374,981	\$ 10,056,597	\$ 14,324,825	\$ 12,414,952	\$ 12,415,356
Net (Expense)/Revenue										
Governmental Activities	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,212,628)	\$ (21,454,896)	\$ (22,714,188)	\$ (19,440,277)	\$ (27,874,616)	\$ (33,472,498)

Note:

(1) Restated for correction of accounting error or change in accounting principal.

TABLE 3

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

	2015	2016	2017	2018	2019 ⁽¹⁾	2020	2021	2022	2023 ⁽¹⁾	2024
Net (Expense)/Revenue										
Governmental Activities	(16,789,214)	(17,309,395)	(17,676,800)	(17,760,257)	(19,212,628)	(21,454,896)	(22,714,188)	(19,440,277)	(27,874,616)	(33,472,498)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063	\$ 16,538,068	\$ 17,298,091	\$ 19,167,488	\$ 19,779,609	\$ 22,217,293	\$ 22,925,846	\$ 31,827,710
Sales Taxes	2,567,607	2,516,979	2,736,248	3,315,151	3,093,842	3,072,160	3,754,447	4,410,450	4,704,652	4,676,814
Hotel Motel Taxes	145,979	123,233	188,162	157,658	196,273	130,278	147,015	174,594	171,857	213,723
Mixed Beverage Taxes	47,792	46,460	54,188	59,263	80,666	62,557	79,592	89,412	120,291	120,102
Investment Earnings	88,153	128,624	215,383	328,396	568,115	494,006	268,057	339,589	1,634,587	1,883,893
Miscellaneous	521,656	908,609	320,998	715,850	794,655	687,948	1,166,460	550,822	1,777,778	1,341,918
Gain (loss) on Sale of Capital Assets	(22,181)	24,528	18,386	136,118	-	-	126,528	-	(1,828,565)	505,410
Total Gov. Activities Program Revenues	17,873,508	19,194,434	19,270,428	21,250,504	22,031,642	23,614,437	25,321,708	27,782,160	29,506,446	40,569,570
Change in Net Position	1,084,294	1,885,039	1,593,628	3,490,247	2,819,014	2,159,541	2,607,520	8,341,883	1,631,830	7,097,072
Governmental Activities	\$ 1,084,294	\$ 1,885,039	\$ 1,593,628	\$ 3,490,247	\$ 2,819,014	\$ 2,159,541	\$ 2,607,520	\$ 8,341,883	\$ 1,631,830	\$ 7,097,072

Note:

(1) Restated for correction of accounting error or change in accounting principal.

TABLE 4

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

	2015	2016	2017	2018	2019 ⁽¹⁾	2020	2021	2022	2023 ⁽¹⁾	2024
General Fund										
Nonpendable	\$ 3,477	\$ 20,419	\$ 18,635,771	\$ 14,446	\$ 5,657	\$ 17,765	\$ 6,594	\$ 11,267	\$ 6,919	\$ 6,523
Assigned	-	-	-	-	-	-	-	-	-	349,474
Committed	45,500	45,500	45,500	45,500	-	-	-	-	-	-
Unassigned	5,360,303	5,780,847	6,810,836	8,244,451	7,974,441	9,691,194	11,145,455	13,820,682	17,416,268	16,550,221
Total General Fund	<u>\$ 5,409,280</u>	<u>\$ 5,846,766</u>	<u>\$ 25,492,107</u>	<u>\$ 8,304,397</u>	<u>\$ 7,980,098</u>	<u>\$ 9,708,959</u>	<u>\$ 11,152,049</u>	<u>\$ 13,831,949</u>	<u>\$ 17,423,187</u>	<u>\$ 16,906,218</u>
All Other Governmental Funds										
Restricted for:										
Nonspendable	\$ 322,889	\$ 318,928	\$ 332,952	\$ 388,339	\$ 593,105	\$ 560,683	\$ 522,331	\$ 700,702	\$ 865,054	\$ 1,097,267
Restricted	2,620,679	2,760,725	3,059,187	3,589,412	4,336,284	5,660,279	6,069,978	6,073,313	5,988,522	8,632,054
Committed	3,060,099	5,183,472	5,103,406	5,443,991	3,352,932	2,249,542	3,813,017	3,659,902	4,026,812	-
Unassigned	(25,907)	-	(432,456)	(223,298)	(160,453)	(321,420)	(1,165,464)	(1,699,925)	(2,697,427)	-
Total All Other Governmental Funds	<u>\$ 5,977,760</u>	<u>\$ 8,263,125</u>	<u>\$ 8,063,089</u>	<u>\$ 9,198,444</u>	<u>\$ 8,121,868</u>	<u>\$ 8,149,084</u>	<u>\$ 9,239,862</u>	<u>\$ 8,733,992</u>	<u>\$ 8,182,961</u>	<u>\$ 9,729,321</u>

Note:

(1) Restated for correction of accounting error or change in accounting principal.

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

	2015	2016	2017	2018
Revenues				
Taxes	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302
Intergovernmental	1,390,558	3,668,776	1,542,435	1,747,141
Licenses , Permits, and Fees	871,746	859,952	892,483	886,223
Fines and Forfeitures	616,365	605,192	654,453	658,392
Charges for Services	3,765,026	3,765,632	4,277,244	4,052,747
Interest	88,151	128,625	215,382	328,397
Miscellaneous	932,852	1,534,735	1,060,574	1,102,038
Total Revenues	24,867,640	28,639,271	27,278,342	28,765,240
Expenditures				
General Administration	4,924,861	5,110,721	5,240,543	4,989,320
Judicial	1,628,645	1,659,009	1,621,301	1,763,558
Legal	1,284,934	1,353,427	1,452,175	1,347,709
Elections	65,691	75,115	50,400	77,751
Financial Administration	688,282	684,886	735,703	708,126
Public Facilities	210,114	263,822	310,045	242,153
Public Safety	4,685,681	5,233,093	5,175,922	5,657,335
Public Transportation	5,248,618	6,109,916	5,728,500	5,467,166
Health and Welfare	4,128,031	4,138,340	4,866,335	4,813,127
Culture and Recreation	436,932	534,209	488,750	610,052
Conservation	157,032	161,201	154,086	174,166
Data Processing	103,333	180,435	195,917	70,197
Debt Service				
Principal	290,000	295,000	305,000	315,000
Interest and fiscal charges	150,550	141,775	132,775	123,475
Bond issuance costs	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	24,002,704	25,940,949	26,457,452	26,359,135
Excess of Revenues				
Over (Under) Expenditures	864,936	2,698,322	820,890	2,406,105
Other Financing Sources (Uses)				
Transfers In	1,334,061	1,169,900	1,160,273	1,816,113
Transfers Out	(1,334,061)	(1,169,900)	(1,160,273)	(1,816,113)
Issuance of long-term debt	-	-	-	-
Premium or discount on bonds issued	-	-	-	-
Proceeds from Right to Use Lease Asset	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Insurance recoveries	-	-	-	-
Sale of capital assets	13,728	24,529	19,836	136,119
Total Other Financing				
Sources (Uses)	13,728	24,529	19,836	136,119
Net Change in Fund Balances	\$ 878,664	\$ 2,722,851	\$ 840,726	\$ 2,542,224
Debt Service as a Percentage				
of Noncapital Expenditures	1.9%	1.8%	1.7%	1.7%

Note:

(1) Restated for correction of accounting error or change in accounting principal.

TABLE 5

2019 ⁽¹⁾	2020	2021	2022	2023 ⁽¹⁾	2024
\$ 20,773,072	\$ 22,368,135	\$ 23,772,650	\$ 26,975,598	\$ 28,511,883	\$ 30,741,079
1,610,112	1,883,850	1,846,463	3,317,723	2,350,244	3,634,414
922,306	908,925	909,455	943,310	995,126	1,323,892
650,070	558,904	520,077	536,682	553,338	-
4,228,202	4,438,625	5,112,584	6,111,533	7,677,355	9,607,326
568,115	494,006	268,056	339,588	1,634,587	1,883,983
1,200,834	1,550,107	1,399,418	1,306,510	2,017,413	1,221,413
29,952,711	32,202,552	33,828,703	39,530,944	43,739,946	48,412,107
4,077,917	4,002,315	4,360,983	4,413,881	4,742,649	5,669,431
1,929,012	1,925,826	2,048,506	2,311,958	2,319,308	2,338,907
1,439,884	1,225,966	1,231,130	1,368,721	1,388,744	2,052,474
155,063	121,659	99,097	365,325	210,747	275,261
853,966	889,501	1,000,738	1,032,771	1,126,622	1,309,748
615,186	453,200	339,398	1,077,988	323,982	410,944
6,924,350	7,111,135	7,489,628	8,818,638	9,050,682	9,487,542
9,686,864	6,813,486	6,341,725	6,428,187	3,275,168	4,837,556
4,966,634	6,201,269	7,954,340	10,199,222	11,192,398	12,866,352
628,277	699,031	1,338,824	824,329	979,727	898,808
212,120	220,984	284,449	268,490	198,335	201,661
127,381	148,004	194,429	185,633	-	-
325,000	857,208	365,000	375,000	931,815	922,577
111,438	87,638	52,969	62,152	109,195	151,553
-	59,474	103,191	-	-	800
-	-	-	-	4,932,739	6,805,872
32,053,092	30,816,696	33,204,407	37,732,295	40,782,111	48,229,486
(2,100,381)	1,385,856	624,296	1,798,649	2,957,835	182,621
3,618,337	-	1,982,815	2,592,144	3,272,755	8,566,120
(3,618,337)	-	(1,982,815)	(2,592,144)	(3,272,755)	(8,566,120)
-	2,235,000	950,001	-	-	-
-	97,159	(29,053)	-	-	-
417,208	-	-	224,866	867,158	333,860
-	(1,969,912)	-	-	-	-
507,829	-	692,877	69,452	70,179	-
87,134	7,973	155,747	81,063	70,676	513,000
1,012,171	370,220	1,769,572	375,381	1,008,013	846,860
\$ (1,088,210)	\$ 1,756,076	\$ 2,393,868	\$ 2,174,030	\$ 3,965,848	\$ 1,029,481
1.4%	3.3%	1.3%	1.2%	3.1%	2.7%

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

Fiscal Year	Property Tax	Sales and Use Tax	Hotel Motel Tax	Mixed Beverage Tax	Total
2015	\$ 14,441,564	\$ 2,567,607	\$ 145,979	\$ 47,792	\$ 17,202,942
2016	15,391,687	2,516,979	123,233	44,460	18,076,359
2017	15,649,083	2,736,248	188,162	62,278	18,635,771
2018	16,432,470	3,315,150	157,658	85,024	19,990,302
2019	17,385,422	3,093,842	196,272	97,536	20,773,072
2020	19,084,899	3,072,160	130,279	80,797	22,368,135
2021	19,769,934	3,754,446	147,015	101,255	23,772,650
2022	22,285,179	4,410,450	174,594	105,375	26,975,598
2023	23,515,083	4,704,652	171,857	120,291	28,511,883
2024	25,730,439	4,676,814	213,723	120,102	30,741,078
Percentage Change 2015 - 2024	78%	82%	46%	151%	79%

TABLE 7

WASHINGTON COUNTY, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	Tax Year	Real Property	Personal Property	Less Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2015	2015	\$ 5,766,853,531	\$ 181,869,050	\$ 2,683,255,619	\$ 3,265,466,962	0.5211	\$ 3,265,466,962	1.00%
2016	2016	5,824,385,770	174,054,668	2,686,641,397	3,311,799,041	0.5271	3,311,799,041	1.00%
2017	2017	6,365,954,678	169,238,150	3,096,720,879	3,438,471,949	0.5171	3,438,471,949	1.00%
2018	2018	7,007,475,086	173,105,999	3,598,258,710	3,582,322,375	0.5171	3,582,322,375	1.00%
2019	2019	7,693,007,706	182,306,161	3,750,432,941	4,124,880,926	0.4950	4,124,880,926	1.00%
2020	2020	7,832,411,967	194,377,335	3,785,260,406	4,241,528,896	0.4950	4,241,528,896	1.00%
2021	2021	8,704,327,689	197,571,563	4,287,312,516	4,614,586,736	0.5032	4,614,586,736	1.00%
2022	2022	11,445,535,399	202,265,117	5,401,951,250	6,245,849,266	0.3860	6,245,849,266	1.00%
2023	2023	13,682,664,531	215,550,851	6,939,576,432	6,958,638,950	0.3860	6,958,638,950	1.00%
2024	2024	15,401,559,304	803,851,270	7,360,216,138	7,391,311,340	0.3840	7,391,311,340	1.00%

Source: Washington County Appraisal District

TABLE 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	
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742
2017	0.4991	0.0180	0.5171	1.0170	2.2950	0.4216	4.2507
2018	0.4991	0.0180	0.5171	1.0170	2.2950	0.4420	4.2711
2019	0.4770	0.0180	0.4950	1.0140	2.0949	0.4310	4.0349
2020	0.4807	0.0143	0.4950	1.0040	2.0871	0.4343	4.0204
2021	0.4890	0.0142	0.5032	0.9186	1.9666	0.5672	3.9556
2022	0.3782	0.0078	0.3860	0.7950	1.9892	0.7617	3.9319
2023	0.3763	0.0077	0.3840	0.7482	2.6516	0.6590	4.4428
2024	0.3765	0.0075	0.3840	0.7557	2.5528	0.6617	4.7382

Source: Washington County Appraisal District

NOTE:

⁽¹⁾ Rates shown are per \$100 valuation

TABLE 9

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

Taxpayer	2024			2015		
	Taxable	Rank	Percentage	Taxable	Rank	Percentage
	Assessed		of Total County	Assessed		of Total County
	Value		Taxable Assessed Value	Value		Taxable Assessed Value
Magnolia Oil & Gas Operating LLC	463,124,937	1	9.78%	-	-	0.00%
Blue Bell Creameries	107,434,530	2	2.27%	52,626,617	2	1.85%
Aspen Midstream, LLC	85,248,470	3	1.80%	-	-	0.00%
LCRA Transmission Srv Corp	77,567,740	4	1.64%	44,382,400	3	1.56%
Geosouthern Operating II LLC	54,871,180	5	1.16%	-	-	0.00%
Valmont/ALS	33,385,720	6	0.70%	24,163,220	4	0.85%
Apache Corporation	26,797,732	7	0.57%	-	-	0.00%
Bluebonnet Electric Co-op	24,334,020	8	0.51%	14,285,250	7	0.50%
BNSF Railway Company	24,108,780	9	0.51%	13,974,950	8	0.49%
Germania Farm Mutual Aid Assoc	22,843,280	10	0.48%	11,742,700	9	0.41%
Enervest Operating LLC	-	-	0.00%	70,187,900	1	2.47%
MIC Group LLC (West)	-	-	0.00%	18,245,140	6	0.64%
ETC Texas Pipeline LTD	-	-	0.00%	20,177,590	5	0.71%
MIC Group LLC (East)	-	-	0.00%	11,005,430	10	0.39%
Subtotal	919,716,389		19.41%	280,791,197		9.88%
All Others	3,818,038,930		80.59%	2,560,197,097		90.12%
Total	\$ 4,737,755,319		100.00%	\$ 2,840,988,294		100.00%

Source: Washington County Appraisal District

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

Fiscal Year Ended December 31	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	15,607,457	11,770,175	75.41%	3,772,320	15,542,495	99.58%
2016	15,874,930	11,842,945	74.60%	3,991,364	15,834,309	99.74%
2017	16,741,607	12,663,081	75.64%	4,023,710	16,686,791	99.67%
2018	17,486,203	13,350,354	76.35%	4,070,596	17,420,950	99.63%
2019	19,369,231	14,778,586	76.30%	4,517,695	19,296,281	99.62%
2020	19,932,897	14,941,147	74.96%	4,906,672	19,847,819	99.57%
2021	21,978,042	16,542,420	75.27%	5,318,210	21,860,630	99.47%
2022	23,395,157	17,982,846	76.87%	5,125,467	23,108,313	98.77%
2023	25,913,720	18,303,962	70.63%	7,264,590	25,568,552	98.67%
2024	27,033,252	19,861,381	73.47%	30,506	19,891,887	73.58%

Source: Washington County Appraisal District

TABLE 11

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

Fiscal Year Ended December 31	General Bonded Debt			Other Governmental Activities Debt				Total Governmental Debt	Percentage of Personal Income	Per Capital
	General Obligation Bonds	Tax Notes ⁽¹⁾	Total General Bonded Debt	Right to Use Leases Payable	SBIT As Payable	Promissary Note Payable	Total Other Governmental Debt			
2015	-	3,757,868	3,757,868	-	-	-	-	3,757,868	0.25%	109
2016	-	3,418,023	3,418,023	-	-	-	-	3,418,023	0.22%	98
2017	-	3,090,616	3,090,616	-	-	-	-	3,090,616	0.19%	89
2018	-	2,630,000	2,630,000	-	-	-	-	2,630,000	0.17%	75
2019	-	2,823,010	2,823,010	417,205	-	-	417,205	3,240,215	0.16%	92
2020	-	2,022,443	2,022,443	-	-	200,000	200,000	2,222,443	0.18%	62
2021	-	2,588,011	2,588,011	664,963	-	281,513	946,476	3,534,487	0.11%	99
2022	-	2,166,706	2,166,706	478,745	-	100,000	578,745	2,745,451	0.17%	76
2023	-	1,720,000	1,720,000	863,235	75,854	-	939,089	2,659,089	0.07%	48
2024	-	1,280,000	1,280,000	1,226,270	63,397	-	1,289,667	2,569,667	0.11%	68

Note:

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

WASHINGTON COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUSTANDING
LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year Ended December 31	General Obligation Bonds	Certificates of Obligatons	Tax Notes ⁽¹⁾	Total	Percentage of Actual Taxable Value of Property	Per Capita
2015	\$ -	\$ -	\$ 3,483,086	\$ 3,483,086	0.11%	101
2016	-	-	3,418,478	3,418,478	0.10%	89
2017	-	-	3,090,616	3,090,616	0.09%	98
2018	-	-	2,753,209	2,753,209	0.08%	79
2019	-	-	2,405,802	2,405,802	0.06%	69
2020	-	-	2,022,443	2,022,443	0.05%	56
2021	-	-	2,588,011	2,588,011	0.06%	72
2022	-	-	2,166,706	2,166,706	0.03%	60
2023	-	-	1,757,900	1,757,900	0.03%	48
2024	-	-	1,280,000	1,280,000	0.02%	34

Note:

⁽¹⁾Taxnotes are secured by and repayable by ad valorem tax levies and are therfore included as general bonded debt.

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

Name of Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Cities			
City of Brenham	\$ 44,825,000	35.22%	\$ 15,786,948
City of Burton	284,000	0.67%	1,914
School Districts			
Brenham Independent School District	27,662,300	62.11%	17,180,225
Burton Independent School District	42,600,000	18.32%	7,804,918
Special Districts			
Oak Hill Fresh Water District	409,000	0.92%	3,770
Subtotal, Overlapping Debt			<u>40,777,775</u>
County Direct Debt	2,569,667	100.00%	<u>2,569,667</u>
GRAND TOTALS			<u><u>\$ 43,347,442</u></u>

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

NOTE: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimate the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Washington County, Texas. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The County Direct Debt includes bonds issued by the blended component unit.

TABLE 14

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

	2015	2016	2017	2018	2019	2020 ⁽¹⁾	2021 ⁽¹⁾	2022 ⁽¹⁾	2023 ⁽¹⁾	2024 ⁽¹⁾
Assessed Valuation	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949	\$ 3,582,322,375	\$ 4,124,880,926	\$ 4,241,528,896	\$ 4,614,586,736	\$ 6,245,849,266	\$ 6,338,357,405	\$ 5,920,795,053
Debt Limit, 10% of Assesed Value	326,546,696	331,179,904	343,847,195	358,232,238	412,488,093	424,152,890	461,458,674	624,584,927	633,835,741	592,079,505
Amount of Debt Applicable to Limit										
General Obligation Debt	3,757,868	3,418,023	3,782,143	2,630,000	2,305,000	2,022,443	2,520,000	2,145,000	1,757,900	1,280,000
Less: Resources for Repayment	(646,667)	(739,545)	(840,188)	(983,171)	(1,169,174)	(1,468,596)	(1,664,017)	(1,894,472)	(2,003,731)	\$ (2,235,396)
Total Net Debt Applicable to Limit	3,111,201	2,678,478	2,941,955	1,646,829	1,135,826	553,847	855,983	250,528	(245,831)	(955,396)
Legal Debt Margin	<u>\$ 323,435,495</u>	<u>\$ 328,501,426</u>	<u>\$ 340,905,240</u>	<u>\$ 356,585,409</u>	<u>\$ 411,352,267</u>	<u>\$ 423,599,043</u>	<u>\$ 460,602,691</u>	<u>\$ 624,334,399</u>	<u>\$ 634,084,472</u>	<u>\$ 593,034,901</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.95%	0.81%	0.86%	0.46%	0.28%	0.13%	0.19%	0.04%	-0.04%	-0.16%

Note:

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

TABLE 15

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Population ⁽¹⁾	34,438	34,765	34,765	35,043	35,108	35,882	35,771	36,290	36,420	37,810
Personal Income (thousands) ⁽¹⁾	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791	\$ 1,673,002	\$ 1,834,903	\$ 1,999,888	\$ 2,091,946	\$ 2,163,716	\$ 2,650,496	\$ 22,256,000
Per Capita Income ⁽¹⁾	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265	\$ 55,735	\$ 58,426	\$ 59,623	\$ 73,301	\$ 75,085
Median Age ⁽¹⁾	42	42	42	42	42	42	42	42	42	42
School Enrollment ⁽²⁾	5,200	5,367	5,434	5,454	5,528	5,356	5,429	4,939	5,349	4,865
College Enrollement ⁽³⁾	19,370	19,422	18,977	19,581	19,183	17,956	16,831	17,554	18,301	18,089
Unemployment Rate ⁽⁴⁾	5.0%	5.1%	4.2%	3.6%	5.5%	6.1%	4.0%	4.0%	3.5%	3.8%

Notes:

⁽¹⁾ Population, personal income, per capital personal income, and 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
LAST TEN CALENDAR YEARS (UNAUDITED)

2024	2015
<u>Employer⁽¹⁾⁽²⁾</u>	<u>Employer⁽¹⁾⁽²⁾</u>
Baylor Scott & White Hospital	Blinn College
Blinn College	Blue Bell Creameries
Blue Bell Creameries	Brenham I.S.D.
Brenham Clinic	Brenham State Supported Living Center
Brenham I.S.D.	City of Brenham
Brenham Nursing & Rehabilitation	Germania Insurance
Brenham State Supported Living Center	MIC Group
Emerson	Scott and White Hospital
Germania Insurance	Valmont
Wal-Mart Supercenter	Wal-Mart Supercenter

Sources:

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

TABLE 17

WASHINGTON COUNTY, TEXAS
FULL-TIME EQUIVALENT EMPLOYEES
BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS (UNAUDITED)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/Program										
General Administration	24	24.69	21.51	23.29	23.60	25.60	23	20.60	24.10	24.50
Social Services	-	-	-	-	-	-	-	-	-	-
Judicial/Courts	32	31.28	31.51	30.79	27.66	26.57	26.5	27.50	30.00	31.50
Legal	5	5.50	5.13	5.19	5.00	5.00	5	5.00	5.00	7.00
Financial Administration	8	8.00	8.03	8.00	8.00	8.00	7.5	7.50	7	8.00
Public Facilities	3	2.88	3.35	3.00	3.00	3.50	3.50	3.50	3.50	3.50
Public Safety	84	85.90	88.28	96.08	110.38	108.30	79.5	85.50	89.00	90.00
Public Transportation	30	30.00	29.6	31.00	31.00	31.00	28	31.00	32.00	32.00
Health and Welfare	41	45.00	47.59	46.50	45.00	51.60	43.5	48.50	49	54.00
Culture and Recreation	4	4.00	4	4.00	4.00	4.00	3	4.00	4.00	5.00
Conservation	3	2.90	5	2.99	4.49	4.16	3.9	3.00	5.00	5.00
Elections	1	1.57	1.35	0.85	0.53	0.64	2	2.00	2.00	2.00
Total	235	242	245	252	263	268	225	238	251	263

Source: County Human Resources

TABLE 18

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

<u>Function/Program</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government										
Marriage license issued	236	258	254	240	210	220	217	249	246	243
Birth certificates	455	351	329	321	227	268	236	325	430	411
Death certificates	323	282	292	287	278	351	373	312	345	320
Judicial										
County court										
Instruments recorded	6,545	6,724	8,908	9,190	8,104	7,753	9,341	9,353	7,662	7,013
Probate cases filed	180	171	180	195	180	171	240	196	191	151
Civil cases filed	196	227	171	212	204	169	179	250	190	125
Criminal Cases - County Attorney	734	778	672	794	712	752	724	762	702	716
District court										
Civil cases filed	219	235	272	271	308	213	206	247	295	227
Tax cases filed	63	22	64	41	46	13	12	36	35	70
Civil motions filed	0	9	2	1	0	5	0	0	0	-
Criminal Cases Filed	354	402	313	300	377	282	239	300	330	495
Criminal motions filed	121	104	81	92	72	51	60	94	94	85
Justice Court										
Cases filed	2,542	2,983	2,920	3,915	3,488	2,324	2,139	3,122	5,296	3,116
Fines/court cost collected	729,611	784,668	793,406	887,096	850,623	653,316	598,610	634,113	418,837	569,765
County Court at Law										
Cases filed	298	325	272	324	285	250	232	232	204	234
Motions filed	175	188	179	161	154	126	111	110	112	108
Juvenile										
Cases filed	27	18	23	24	11	16	27	27	38	32
Legal										
County Attorney										
Merchant Fees	47,310	42,252	32,462	38,282	16,344	11,149	7,291	20,683	8,514	1,020
Restitution	6769	6641	6,184	2,939	1,465	1,228	845	1,070	730	1,018
Public Safety										
Total Warrants Served	1,537	1,428	1,211	1,025	1,043	950	998	926	1,034	929
Jail bookings	2,174	1,997	1,737	1,807	2,141	1,313	1,221	1,290	1,526	1,405
Jail average daily occupancy	84	94	80	997	86	85	80	81	80	86
Public Facilities										
Fairground Rentals Dollars	105010	128640	120,666	127,340	125,965	63,140	120,949	140,785	154,933	151,225
Arena Rental Dollars	7488	5961	5,370	5,862	6,745	2,797	n/a	n/a	n/a	n/a
Event Center Dollars	41090	31827	27,377	29,580	31,664	16,907	2,790.00	25,733.00	38,420.00	41,950
V.L.P. Room	6901	9191	10,075	9,575	9,762	6,260	6,385.00	16,455.00	17,965.00	16,370
RV Parking						24,260		15187	17015	20,445
Road and Bridge										
Miles of County Roads	626	626	626	626	626	627	627	628	628	628
Miles of paved roads	450	454	458	463	464	465	465	465	465	465
Miles of unpaved roads	176	172	168	163	162	162	162	162	162	162

Source: County Offices

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

TABLE 19

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Function/Program</u>										
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	17	22	22	22	22	22	22	22	27	27
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Staton 2	1	1	1	1	1	1	1	1	1	1
EMS Station 3	-	-	-	1	1	1	1	1	1	1
EMS Station 4	-	-	-	1	1	1	1	1	1	1
EMS Station 5	-	-	-	1	1	1	1	1	1	1
EMS Station 6	-	-	-	-	-	-	-	-	-	-
Landing Pad	-	-	-	-	-	-	-	1	2	2
Hangar	-	-	-	-	-	-	1	1	1	1

Source: County Offices