

WASHINGTON COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

ISSUED BY:

WASHINGTON COUNTY AUDITOR'S OFFICE

WASHINGTON COUNTY, TEXAS
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

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INTRODUCTORY SECTION



April 3, 2026

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, 2025.

State law (V.T.C.A. LGC §§114.025 and 115.045) requires the County to publish a complete set of financial statements in conformity with Generally Accepted Accounting Principles (GAAP), audited in accordance with Generally Accepted Auditing Standards (GAAS) by a licensed firm of certified public accountants.

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

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

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

Independent Audit

The County's financial statements have been audited by Singleton Clark, a firm of licensed certified public accountants. The purpose of this independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended December 31, 2025, are free from material misstatement. The audit involved:

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

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

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

Profile of Washington County

Incorporated in 1836, Washington County is centrally located in Texas' Golden Triangle, within proximity to major cities:

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

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

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

The Commissioners' Court Responsibilities are:

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

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

Local Economy and Financial Condition

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

- Sales tax 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.

Key Economic Developments:

- Stanpac: Continued facility growth and investment.
- Valmont Industries: Began construction of a new press building. It is expected to add approximately 140 new jobs.
- Brenham Crossing Shopping Center: Began a new phase of construction of multi-tenant retail buildings.

Long-Term Financial Planning

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

Cash Management & Risk Mitigation

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

Major Initiatives

- Washington County Jail: Kitchen and laundry remodel and expansion.
- Washington County Records Storage Facility. Construction began on the A.T.S. (Archives, Technology and Services) building.
- Upcoming Projects: EMS station at Lake Somerville, Rodeo Arena, Jail roof project.

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Acknowledgments

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

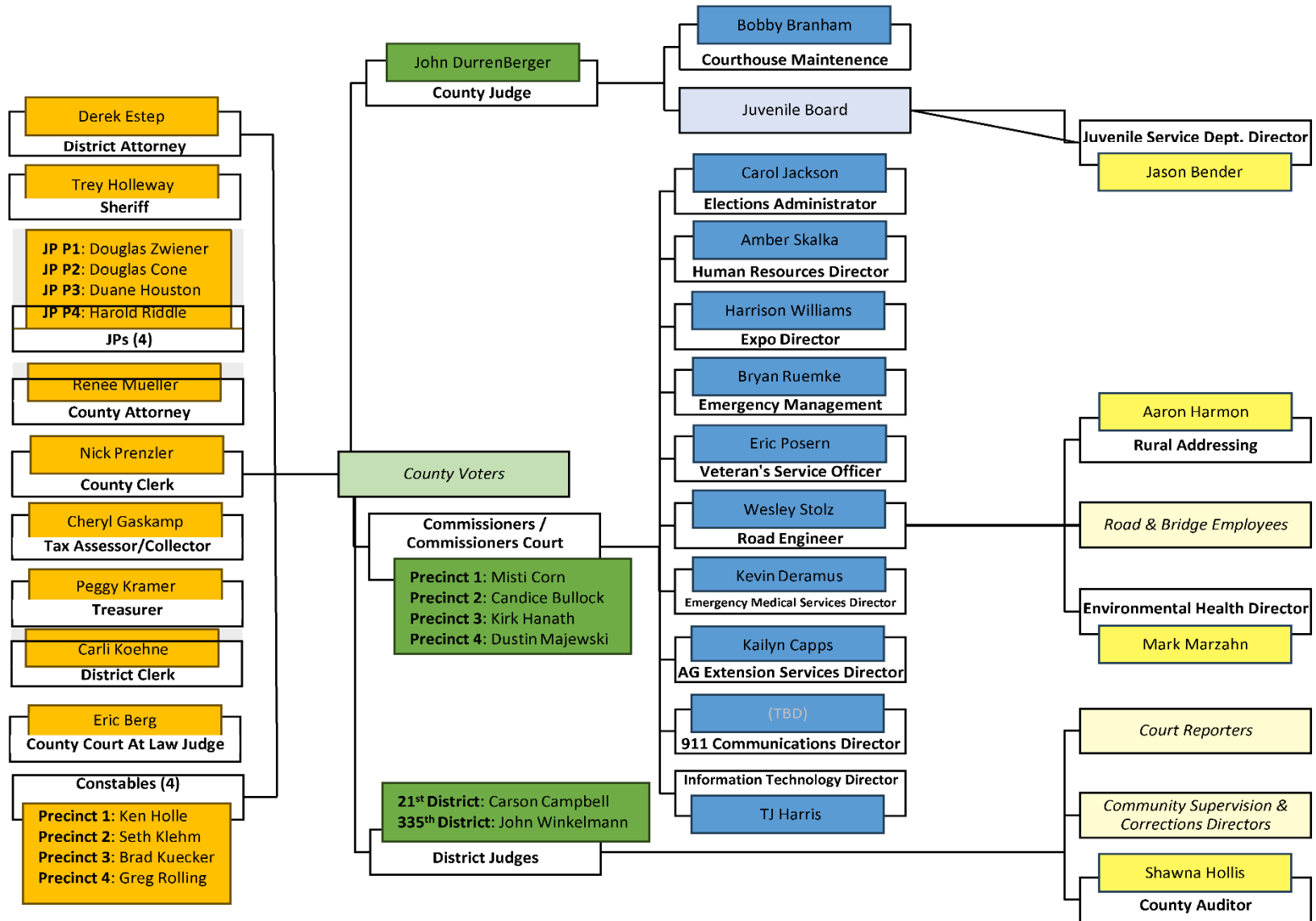
Respectfully submitted,

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
AS OF DECEMBER 31, 2025

<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, 2025, 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, 2025, and the respective changes in financial position, and the budgetary comparison for the General Fund, Road and Bridge Fund, and the American Rescue Plan Act 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County, Texas's basic financial statements. The combining and individual fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules of non-major governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

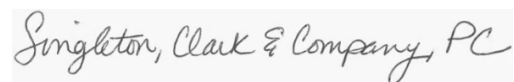
Other Information

Management is responsible for the other information included 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 April 3, 2026 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.



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

April 3, 2026

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WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

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, 2025. 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-v 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 \$74,346,702 (*net position*). Of this amount, \$23,902,895 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 \$7,870,278 primarily due to the capitalization of ongoing construction projects that were expensed on the fund level.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$28,333,566, an increase of \$1,698,027 in comparison with the prior year approximately 63% of this amount, or \$17,833,978 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 \$17,833,978 and represented 44% 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, 2025

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 14-15 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 forty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, and the American Rescue Plan Act, each of which are considered to be major funds. Data from the other forty-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, SB 22, Opioid Settlement Fund, JP Technology Fund, District Attorney LEOSE Fund, District Attorney Hot Check Fund, Ambulance Service Supplement, American Rescue Plan Act, EMS Donations Fund, Rural Addressing Fund, Law Library Fund, Check and Process Fund, Sheriff Escrow Fund, Child Foster Care Fund, District Attorney Forfeiture Fund, Sheriff Forfeiture Fund, Records Management Preservation – County Clerk, Records Management Preservation – District Clerk, County and District Court Technology Fund, Record Preservation Fund, Archive Fee County Clerk Fund, personnel Employee Testing, Constable Number One Training Fund, Constable Number Two Training Fund, Constable Number Three Training Fund, Constable Number Four Training Fund, Pecan Glen Road District Debt Service Fund, Tax Note Series 2007, Capital Projects Fund, Courthouse Security Fund, District Court Archive, Unclaimed Abandoned Property Fund, Homeland Security Fund, Community Development Program Fund, Tobacco Settlement Fund, Clerk Election Fund, Rural Health Pilot Program Fund, Bail Bond, SO Training, Sheriff's Donation, Hotel Motel Tax, Healthy County Rewards, and County Attorney Pretrial Diversion.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Budgetary comparison schedules have been provided for all funds with budgeted appropriations.

The basic governmental fund financial statements can be found on pages 18-25 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 26-27 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 31-57 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 60-73 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 \$74,346,702 at the close of the most recent fiscal year.

**Table I
Washington County, Texas' Net Position**

	Governmental Activities 2025	Governmental Activities 2024	Change
ASSETS			
Current & Other Assets	\$ 62,041,007	\$ 60,595,535	\$ 1,445,472
Capital Assets	41,255,754	37,998,374	3,257,380
Total Assets	<u>103,296,761</u>	<u>98,593,909</u>	<u>4,702,852</u>
DEFERRED OUTFLOWS			
Deferred Outflows	<u>2,483,233</u>	<u>2,963,139</u>	<u>(479,906)</u>
LIABILITIES			
Current Liabilities	4,300,031	6,226,819	(1,926,788)
Long-term Liabilities	8,051,216	11,050,381	(2,999,165)
Total Liabilities	<u>12,351,247</u>	<u>17,277,200</u>	<u>(4,925,953)</u>
DEFERRED INFLOWS			
Deferred Inflows	<u>19,082,045</u>	<u>17,803,424</u>	<u>1,278,621</u>
NET POSITION			
Net Investment in Capital Assets, net of Related Debt	37,984,428	35,426,207	2,558,221
Restricted	12,459,379	10,190,968	2,268,411
Unrestricted	23,902,895	20,859,249	3,043,646
Total Net Position	<u>\$ 74,346,702</u>	<u>\$ 66,476,424</u>	<u>\$ 7,870,278</u>

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

A portion of the County's net position, approximately 51%, 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, about 17%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$23,902,895 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.

Table II
Washington County, Texas' Changes in Net Position

	Governmental Activities 2025	Governmental Activities 2024	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 13,530,340	\$ 8,901,447	\$ 4,628,893
Operating Grants & Contributions	3,902,631	3,513,909	388,722
Capital Grants and Contributions	140,650	-	140,650
General Revenues:			
Property Taxes	31,532,986	31,827,710	(294,724)
General Sales and Use Taxes	5,289,108	5,010,639	278,469
Investment Income	1,972,871	1,883,893	88,978
Other Revenue	1,398,485	1,341,918	56,567
Total Revenue	<u>57,767,071</u>	<u>52,479,516</u>	<u>5,287,555</u>
Expenses:			
General Administration	7,112,209	6,528,656	583,553
Judicial	2,688,080	2,634,292	53,788
Legal	2,237,606	2,331,691	(94,085)
Elections	286,160	310,581	(24,421)
Financial Administration	1,349,586	1,477,128	(127,542)
Public Facilities	694,997	464,843	230,154
Public Safety	10,031,571	10,685,508	(653,937)
Public Transportation	5,733,191	5,481,772	251,419
Health and Welfare	18,640,345	14,578,436	4,061,909
Culture and Recreation	1,076,718	1,020,389	56,329
Conservation	235,560	229,043	6,517
Interest on Long-Term Debt	156,858	145,515	11,343
Total Expenses	<u>50,242,881</u>	<u>45,887,854</u>	<u>4,355,027</u>
Increase (Decrease) in Net Position before Special Items	<u>7,524,190</u>	<u>6,591,662</u>	<u>932,528</u>
Special Items:			
Gain (loss) on Disposal of Assets	346,088	505,410	(159,322)
Total Special Items	<u>346,088</u>	<u>505,410</u>	<u>(159,322)</u>
Increase (Decrease) in Net Position	<u>7,870,278</u>	<u>7,097,072</u>	<u>773,206</u>
Net Position - Beginning	66,476,424	59,379,352	7,097,072
Net Position - Ending	<u>\$ 74,346,702</u>	<u>\$ 66,476,424</u>	<u>\$ 7,870,278</u>

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

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, 2025, the County's governmental funds reported combined fund balances of \$28,333,566, an increase of \$1,698,027 in comparison with the prior year. Approximately 63% of this amount, or \$17,833,978 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 \$1,338,301, 2) legally required to be maintained intact \$-0-, 3) restricted for particular purposes \$8,821,517 4) committed for particular purposes \$-0-, or 5) assigned for particular purposes \$339,770.

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 \$17,833,978. The fund balance of the County's General Fund increased by \$1,267,530 to an ending fund balance of \$18,173,748 during the current fiscal year. The increase was due to higher than originally anticipated property tax collections and EMS related revenues.

The Road and Bridge Fund had a decrease of \$208,131 to end at a fund balance of \$3,124,532. This decrease aligns with an originally budgeted decrease that was offset by lower than originally budgeted expenditures and the sale of capital assets.

The American Rescue Plan Act fund had matching expenditures and intergovernmental revenue of \$2,744,082. This fund had an increase in fund balance of \$78,445 to end at \$579,352 which resulted from residual interest earnings.

The Non-Major Governmental Funds had an increase of \$560,183 in aggregate fund balance. The primary reason for this increase was higher than originally anticipated property tax and investment income in the Pecan Glen Road District Debt Service Fund and higher than originally anticipated intergovernmental revenues in the Tobacco Settlement fund.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, budgetary amendments made to the County Communications, Non-Departmental, County Courthouse, Sheriff, County Jail, Indigent Health Care, EMS Services, Aviation, Fairgrounds, Debt Service, and Capital Outlay departments of the General Fund were considered significant.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Capital Assets and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2025, amounts to \$41,255,754 (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 8.6%. 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

	Governmental Activities 2025	Governmental Activities 2024	Change
Land	\$ 969,074	\$ 965,954	\$ 3,120
Construction in Progress	4,216,920	192,104	4,024,816
Buildings and Improvements	23,959,349	23,426,574	532,775
Machinery and Equipment	98,096,373	18,532,972	79,563,401
Infrastructure	20,965,812	95,926,262	(74,960,450)
Right to Use Lease Assets	2,358,647	2,609,294	(250,647)
SBITA Assets	121,269	121,269	-
Total	<u>150,687,444</u>	<u>141,774,429</u>	<u>8,913,015</u>
Less Accumulated Depreciation	<u>(109,431,690)</u>	<u>(103,776,055)</u>	<u>(5,655,635)</u>
Capital assets, net of depreciation	<u>\$ 41,255,754</u>	<u>\$ 37,998,374</u>	<u>\$ 3,257,380</u>

Additional information on the County's capital assets can be found in Note II.D on page 42 of this report.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Long-term Debt. At the end of the current fiscal year, the County had total debt outstanding of \$4,158,118.

Table IV
Washington County, Texas' Outstanding Debt

	Governmental Activities 2025	Governmental Activities 2024	Change
General Obligation Bonds	\$ 825,000	\$ 1,280,000	\$ (455,000)
Notes Payable	876,527	-	876,527
Premium on Bonds	-	18,950	(18,950)
Right to Use Lease Assets Payable	773,261	1,226,270	(453,009)
SBITA Payable	30,760	63,397	(32,637)
Compensated Absences	1,652,570	1,850,543	(197,973)
Liability for Unfunded OPEB	249,802	3,146,223	(2,896,421)
Liability for Unfunded Pension	3,643,296	3,464,998	178,298
Total	<u>\$ 8,051,216</u>	<u>\$ 11,050,381</u>	<u>\$ (2,999,165)</u>

Additional information on the County's long-term debt can be found in Note II.F on pages 43-46 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 2025 tax rate of \$0.3840 per \$100 valuation to fund calendar year 2026. This budget will raise more total property taxes than last year's budget by \$2,201,805 or 7.58%. This increase is primarily due to new property added to the tax roll this year which generated \$568,993 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, 2025

	Primary Government Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 28,969,720
Investments	17,149,153
Property Taxes Receivable	13,442,510
Allowance for Uncollectible Taxes	(1,630,483)
Accounts Receivable	1,677,735
Due from Other Governments	1,094,071
Inventories	1,338,301
Capital Assets not Being Depreciated:	
Land	969,074
Construction in Progress	4,216,920
Capital Assets Net of Accumulated Depreciation and Amortization	
Buildings and Improvements	10,715,183
Infrastructure	16,923,862
Machinery, Equipment, and Vehicles	7,852,931
Right to Use Lease Assets	544,980
Subscription-Based IT Assets	32,804
Total Assets	103,296,761
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension Outflows	2,368,599
Deferred OPEB Outflows	114,634
Total Deferred Outflows of Resources	2,483,233
LIABILITIES	
Accounts Payable	1,553,058
Interest Payable	32,032
Accrued Salaries and Benefits	1,714,810
Other Current Liabilities	116,601
Unearned Revenues	77,029
Due to Other Governments	806,501
Noncurrent Liabilities:	
Due Within One Year	1,006,504
Due in More Than One Year	3,151,614
Net Pension Liability	249,802
Other Post-Employment Benefits Liability	3,643,296
Total Liabilities	12,351,247
DEFERRED INFLOWS OF RESOURCES	
Taxes Collected in Advanced	17,627,414
Deferred Inflows - Pension	786,453
Deferred Inflows - OPEB	668,178
Total Deferred Inflows of Resources	19,082,045
NET POSITION	
Net Investment in Capital Assets	37,984,428
Restricted for State and Federal Programs	590,657
Restricted for Debt Service	2,467,577
Restricted for Roads and Bridges	5,395,048
Restricted for Other Purposes	4,006,097
Unrestricted	23,902,895
Total Net Position	\$ 74,346,702

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, 2025

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government:					
Governmental Activities:					
General Administration	\$ 7,112,209	\$ 612,621	\$ -	\$ -	\$ (6,499,588)
Judicial	2,688,080	489,820	240,119	-	(1,958,141)
Legal	2,237,606	164,973	-	-	(2,072,633)
Elections	286,160	5,230	-	-	(280,930)
Financial Administration	1,349,586	20,227	-	-	(1,329,359)
Public Facilities	694,997	230,225	-	140,650	(324,122)
Public Safety	10,031,571	610,328	491,960	-	(8,929,283)
Public Transportation	5,733,191	885,119	26,714	-	(4,821,358)
Health and Welfare	18,640,345	10,428,950	3,143,838	-	(5,067,557)
Culture and Recreation	1,076,718	82,847	-	-	(993,871)
Conservation	235,560	-	-	-	(235,560)
Debt Interest	156,858	-	-	-	(156,858)
Total Governmental Activities:	<u>\$ 50,242,881</u>	<u>\$ 13,530,340</u>	<u>\$ 3,902,631</u>	<u>\$ 140,650</u>	<u>(32,669,260)</u>

General Revenues:

Property Taxes	31,532,986
General Sales and Use Taxes	5,289,108
Investment Income	1,972,871
Other Revenue	1,398,485

Total General Revenues 40,193,450

Change in Net Position Before Special Items 7,524,190

Gain (Loss) on Disposal of Capital Assets 346,088

Change in Net Position 7,870,278

Net Position - Beginning 66,476,424

Net Position - Ending \$ 74,346,702

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, 2025

	General Fund	Road and Bridge	American Rescue Plan Act
ASSETS			
Cash and Cash Equivalents	\$ 15,162,894	\$ 5,833,262	\$ 768,809
Investments	17,149,153	-	-
Property Taxes Receivable	10,551,100	2,838,145	-
Allowance for Uncollectible Taxes	(1,055,110)	(567,629)	-
Accounts Receivable (net of allowance)	1,677,735	-	-
Due from Other Funds	1,020,124	121,345	-
Due from Other Governments	937,004	12,537	-
Inventories	-	1,338,301	-
Total Assets	<u>\$ 45,442,900</u>	<u>\$ 9,575,961</u>	<u>\$ 768,809</u>
LIABILITIES			
Accounts Payable	\$ 1,205,102	\$ 202,393	\$ 112,428
Accrued Salaries and Benefits	1,526,470	170,962	-
Due to Other Funds	1,137,491	18,016	-
Other Current Liabilities	113,438	3,163	-
Unearned Revenues	-	-	77,029
Due to Other Governments	-	-	-
Total Liabilities	<u>3,982,501</u>	<u>394,534</u>	<u>189,457</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Property Taxes	9,495,990	2,270,516	-
Deferred Inflows - Taxes Collected in Advanced	13,790,661	3,786,379	-
Total Deferred Inflows of Resources	<u>23,286,651</u>	<u>6,056,895</u>	<u>-</u>
FUND BALANCES (DEFICITS)			
Nonspendable:			
Inventories	-	1,338,301	-
Restricted for:			
State and Federal Grants	-	-	579,352
Roads and Bridges	-	1,786,231	-
Debt Service	-	-	-
Capital Projects	-	-	-
Other Purposes	-	-	-
Assigned for:			
Capital Expenditures	339,770	-	-
Unassigned	17,833,978	-	-
Total Fund Balances	<u>18,173,748</u>	<u>3,124,532</u>	<u>579,352</u>
Total Liabilities and Fund Balances	<u>\$ 45,442,900</u>	<u>\$ 9,575,961</u>	<u>\$ 768,809</u>

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

Total Non-Major Funds	Total Governmental Funds
\$ 7,204,755	\$ 28,969,720
-	17,149,153
53,265	13,442,510
(7,744)	(1,630,483)
-	1,677,735
14,672	1,156,141
144,530	1,094,071
-	1,338,301
<u>\$ 7,409,478</u>	<u>\$ 63,197,148</u>
\$ 33,135	\$ 1,553,058
17,378	1,714,810
634	1,156,141
-	116,601
-	77,029
806,501	806,501
<u>857,648</u>	<u>5,424,140</u>
45,522	11,812,028
50,374	17,627,414
<u>95,896</u>	<u>29,439,442</u>
-	1,338,301
11,305	590,657
-	1,786,231
2,422,055	2,422,055
16,477	16,477
4,006,097	4,006,097
-	339,770
-	17,833,978
<u>6,455,934</u>	<u>28,333,566</u>
<u>\$ 7,409,478</u>	<u>\$ 63,197,148</u>

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WASHINGTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2025

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

Total Fund Balances - Governmental Funds \$ 28,333,566

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	\$ 150,687,444	
Less accumulated depreciation	<u>(109,431,690)</u>	41,255,754

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	(249,802)	
Deferred outflows related to pensions	2,368,599	
Deferred inflows related to pensions	(786,453)	
Other post-employment benefits liability	(3,643,296)	
Deferred outflows related to other post-employment benefits	114,634	
Deferred inflows related to other post-employment benefits	<u>(668,178)</u>	(2,864,496)

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.

11,812,028

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	(825,000)	
Notes Payable	(876,527)	
Right to use lease assets & SBITA Payables	(804,021)	
Compensated absences	<u>(1,652,570)</u>	(4,158,118)

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.

(32,032)

Net Position of Governmental Activities

\$ 74,346,702

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, 2025

	General Fund	Road and Bridge	American Rescue Plan Act
REVENUES			
Property Taxes	\$ 20,751,042	\$ 5,719,569	\$ -
General Sales and Use Taxes	5,082,717	-	-
Fines, Fees, and Permits	256,129	1,084,082	-
Charges for Services	11,641,322	-	-
Rent and Lease Revenue	271,871	3,904	-
Investment Income	1,335,758	260,271	78,445
Intergovernmental Revenues	774,441	277,433	2,744,082
Other Revenue	849,549	164,794	-
Total Revenues	40,962,829	7,510,053	2,822,527
EXPENDITURES			
Current:			
General Administration	6,352,630	-	-
Judicial	2,426,857	-	-
Legal	1,735,676	-	-
Elections	252,064	-	-
Financial Administration	1,212,209	-	-
Public Facilities	614,321	-	-
Public Safety	9,023,287	-	-
Public Transportation	-	5,108,843	-
Health and Welfare	13,104,838	-	288,073
Culture and Recreation	826,217	-	-
Conservation	209,835	-	-
Debt Service:			
Principal	658,084	-	-
Interest	136,646	-	-
Fees	-	-	-
Capital Outlay	4,352,409	2,778,346	2,456,009
Total Expenditures	40,905,073	7,887,189	2,744,082
Excess (Deficiency) of Revenue Over Expenditures	57,756	(377,136)	78,445
OTHER FINANCING SOURCES (USES)			
Loan Proceeds	1,003,342	-	-
Transfers In	1,056,775	500,000	-
Sale of Capital Assets	177,083	169,005	-
Proceeds from Right to Use Lease Assets	45,623	-	-
Transfers Out	(1,073,049)	(500,000)	-
Total Other Financing Sources (Uses)	1,209,774	169,005	-
Net Change in Fund Balance	1,267,530	(208,131)	78,445
Fund Balance - Beginning	16,906,218	3,332,663	500,907
Fund Balance - Ending	\$ 18,173,748	\$ 3,124,532	\$ 579,352

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

Total Non-Major Funds	Total Governmental Funds
\$ 596,660	\$ 27,067,271
206,391	5,289,108
1,485	1,341,696
266,317	11,907,639
5,230	281,005
298,397	1,972,871
405,849	4,201,805
225,618	1,239,961
<u>2,005,947</u>	<u>53,301,356</u>
229,186	6,581,816
270	2,427,127
253,492	1,989,168
5,864	257,928
-	1,212,209
-	614,321
52,973	9,076,260
-	5,108,843
153,352	13,546,263
126,736	952,953
-	209,835
455,000	1,113,084
27,765	164,411
400	400
157,000	9,743,764
<u>1,462,038</u>	<u>52,998,382</u>
<u>543,909</u>	<u>302,974</u>
-	1,003,342
16,274	1,573,049
-	346,088
-	45,623
-	(1,573,049)
<u>16,274</u>	<u>1,395,053</u>
560,183	1,698,027
5,895,751	26,635,539
<u>\$ 6,455,934</u>	<u>\$ 28,333,566</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, 2025

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

Net Change in Fund Balances - Total Governmental Funds \$ 1,698,027

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	\$ 9,743,764	
Less current year depreciation	<u>(6,486,384)</u>	3,257,380

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	1,113,084	
Issuance of new long-term debt	(1,048,965)	
Amortization of premiums on long-term debt	18,950	
Change in long-term liabilities for compensated absences	<u>197,973</u>	281,042

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. (10,997)

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. 4,465,715

Revenues in the statement of activities are recognized in the period earned rather than when collected. Accordingly, adjustments related to EMS revenues, including timing differences between periods, are reflected in the change in net position. (3,503,784)

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	1,657,877	
Current year other post-employment benefits expense	<u>25,018</u>	<u>1,682,895</u>

Change in Net Position- Governmental Activities \$ 7,870,278

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

WASHINGTON COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

	Custodial Funds	Private - Purpose Trust Funds
ASSETS		
Cash and Cash Equivalents	\$ 4,944,219	\$ 2,152,925
Total Assets	4,944,219	2,152,925
 LIABILITIES		
Due to Other Governments	105,327	-
Total Liabilities	105,327	-
 NET POSITION		
Restricted for Governments and Others	4,838,892	-
Held in Trust for Other Purposes	-	2,152,925
Total Net Position	\$ 4,838,892	\$ 2,152,925

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, 2025

	<u>Custodial Funds</u>	<u>Private - Purpose Trust Funds</u>
ADDITIONS		
Investment Income	\$ 3,804	\$ 104,886
Lease Income	-	511,530
Fees of Office	1,923,983	-
Contributions from Individuals and Other Governments	25,594,085	-
Miscellaneous	300	-
Total Additions	<u>27,522,172</u>	<u>616,416</u>
DEDUCTIONS		
Administrative Expenses	-	70,718
Payments to Schools	-	336,297
Payments to Individual and Other Governments	29,549,055	-
Total Deductions	<u>29,549,055</u>	<u>407,015</u>
Change in Net Position	(2,026,883)	209,401
Net Position - Beginning	6,865,775	1,943,524
Net Position - Ending	<u>\$ 4,838,892</u>	<u>\$ 2,152,925</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, 2025

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
FOR THE YEAR ENDED DECEMBER 31, 2025

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 *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.

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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

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

1. Cash and cash equivalents

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

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.

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).

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2025

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

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.

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

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 for maximum accrued PTO carry forward to subsequent fiscal years that ranges from 480 hours to 664 hours. The County's policy states that separation eligible employees can receive cash payouts for unused PTO hours.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 reported an ending liability balance of \$1,652,570 for the year ended December 31, 2025. Of this ending balance, the County considers \$288,282 to be due within 1 year.

There were no significant changes of the County's policies or rates of usage for the year ended December 31, 2025.

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

The County determines the Compensated Absences Liability by calculating each employees 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.

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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

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 judgements 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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

- 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 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.

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.

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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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	\$ -	\$ 1,338,301	\$ -	\$ -	\$ 1,338,301
	-	1,338,301	-	-	1,338,301
Restricted for:					
State and Federal Grants	-	-	579,352	11,305	590,657
Roads and Bridges	-	1,786,231	-	-	1,786,231
Debt Service	-	-	-	2,422,055	2,422,055
Capital Projects	-	-	-	16,477	16,477
Other Purposes	-	-	-	4,006,097	4,006,097
	-	1,786,231	579,352	6,455,934	8,821,517
Assigned for:					
Capital Expenditures	339,770	-	-	-	339,770
	339,770	-	-	-	339,770
Unassigned					
	17,833,978	-	-	-	17,833,978
Total Fund Balances					
	\$ 18,173,748	\$ 3,124,532	\$ 579,352	\$ 6,455,934	\$ 28,333,566

II. DETAILED NOTES 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 \$24,991,556, with \$4,809,165 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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025, the County had the following investments:

Investment Type	Maturity Time in Years Less than 1
MBS (Government Bonds & CD)	\$ 17,149,153
Texas Class Investment Pool	2,159,858
Texstar Investment Pool	6,378,533
TexPool Investment Pool	2,536,935
Total Investments	\$ 28,224,479

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.

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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025, 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.

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	Non-Major Gov. Funds	Total
Receivables				
Property Taxes	\$ 10,551,100	\$ 2,838,145	\$ 53,265	\$ 13,442,510
EMS Collections	11,797,650	-	-	11,797,650
Due from Other Governments	937,004	12,537	144,530	1,094,071
Other Receivables	36,750	-	-	36,750
Gross Receivables	<u>23,322,504</u>	<u>2,850,682</u>	<u>197,795</u>	<u>26,370,981</u>
Less: Allowance for Uncollectibles	<u>(11,211,775)</u>	<u>(567,629)</u>	<u>(7,744)</u>	<u>(11,787,148)</u>
Total	<u>\$ 12,110,729</u>	<u>\$ 2,283,053</u>	<u>\$ 190,051</u>	<u>\$ 14,583,833</u>

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	\$ 9,495,990	\$ -	\$ 9,495,990
Taxes Collected in Advanced	-	13,790,661	13,790,661
Road and Bridge Fund			
Delinquent Property Taxes	2,270,516	-	2,270,516
Taxes Collected in Advanced	-	3,786,379	3,786,379
American Rescue Plan Act			
Deferred Grant Revenue	-	77,029	77,029
Non-Major Governmental Funds			
Delinquent Property Taxes	45,522	-	45,522
Taxes Collected in Advanced	-	50,374	50,374
Total	<u>\$ 11,812,028</u>	<u>\$ 17,704,443</u>	<u>\$ 29,516,471</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

D. Capital Assets

Capital assets activity for the year ended December 31, 2025, was as follows:

Governmental Activities:

	Balance 1/1/25	Increases	Decreases	Balance 12/31/25
Capital assets, not being depreciated:				
Land	\$ 965,954	\$ 3,120	\$ -	\$ 969,074
Construction-in-progress	192,104	4,024,816	-	4,216,920
Total capital assets, not being depreciated/ amortized	<u>1,158,058</u>	<u>4,027,936</u>	<u>-</u>	<u>5,185,994</u>
Capital assets, being depreciated:				
Buildings and improvements	23,426,574	532,775	-	23,959,349
Infrastructure	95,926,262	2,170,111	-	98,096,373
Machinery, equipment, and vehicles	18,532,972	2,967,319	(534,479)	20,965,812
Right to Use Lease Assets	2,609,294	45,623	(296,270)	2,358,647
SBITA Assets	121,269	-	-	121,269
Total capital assets, being depreciated/ amortized	<u>140,616,371</u>	<u>5,715,828</u>	<u>(830,749)</u>	<u>145,501,450</u>
Less accumulated depreciation for:				
Buildings and improvements	(12,496,539)	(747,627)	-	(13,244,166)
Infrastructure	(77,902,632)	(3,269,879)	-	(81,172,511)
Machinery, equipment, and vehicles	(11,726,841)	(1,920,519)	534,479	(13,112,881)
Right to Use Lease Assets	(1,590,155)	(519,782)	296,270	(1,813,667)
SBITA Assets	(59,888)	(28,577)	-	(88,465)
Total accumulated depreciation	<u>(103,776,055)</u>	<u>(6,486,384)</u>	<u>830,749</u>	<u>(109,431,690)</u>
Total capital assets being depreciated, net	<u>36,840,316</u>	<u>(770,556)</u>	<u>-</u>	<u>36,069,760</u>
Governmental activities capital assets, net	<u>\$ 37,998,374</u>	<u>\$ 3,257,380</u>	<u>\$ -</u>	<u>\$ 41,255,754</u>

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

Governmental activities:

General Administration	\$ 1,017,044
Judicial	375,048
Legal	307,373
Elections	39,856
Financial Administration	187,315
Public Facilities	94,927
Public Safety	1,402,494
Public Transportation	789,436
Health and Welfare	2,093,214
Culture and Recreation	147,253
Conservation	32,424
Total Depreciation Expense - Governmental Activities	<u>\$ 6,486,384</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

E. Interfund Receivables and Transfers

The following is a composition of interfund balances as of December 31, 2025

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	General Fund	\$ 1,019,489
	Nonmajor Special Revenue Funds	635
Total General Fund		<u>1,020,124</u>
Road and Bridge Fund	General Fund	103,330
	Road and Bridge Fund	18,015
Total Road and Bridge Fund		<u>121,345</u>
Nonmajor Special Revenue Funds	General Fund	14,672
Total Nonmajor Special Revenue Funds		<u>14,672</u>
Total		<u><u>\$ 1,156,141</u></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, 2025 is as follows:

	<u>Transfer in to:</u>		
	<u>Governmental Funds</u>		
	General Fund	Road and Bridge Fund	Total
Transfer out from:			
General Fund	\$ 1,056,775	\$ -	\$ 1,056,775
Road and Bridge Fund	-	500,000	500,000
Non-Major Governmental Funds	16,274	-	16,274
Total	<u>\$ 1,073,049</u>	<u>\$ 500,000</u>	<u>\$ 1,573,049</u>

F. Long-Term Debt

The County issues general obligation bonds, certificates of obligations bonds, notes payable, 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:

<u>Type</u>	<u>Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 12/31/25</u>
Bonds Payable					
Limited Tax Refunding Bonds - Series 2021	8/31/2021	950,000	1.50% - 3.0%	8/15/2041	\$ 825,000
Total Bonds Payable					<u><u>\$ 825,000</u></u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Annual debt service requirements to maturity for general bonded debt:

Year Ended December 31,	Principal	Interest	Total Requirements
2026	\$ 45,000	\$ 20,850	\$ 65,850
2027	45,000	20,040	65,040
2028	45,000	19,185	64,185
2029	45,000	18,285	63,285
2030	45,000	17,340	62,340
2031-2035	255,000	69,750	324,750
2036-2040	285,000	34,385	319,385
2041-2045	60,000	1,800	61,800
Totals	<u>\$ 825,000</u>	<u>\$ 201,635</u>	<u>\$ 1,026,635</u>

Note Payable Outstanding:

Type	Issue Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 12/31/25
Notes Payable					
EMS Stryker Equipment	6/24/2025	1,003,342	5.50%	7/24/2030	\$ 876,527
Total Notes Payable					<u>\$ 876,527</u>

The future principal and interest Note Payable payments as of December 31, 2025 are as follows:

Year Ended December 31,	Principal	Interest	Total Requirements
2026	\$ 133,790	\$ 48,209	\$ 181,999
2027	141,148	40,851	181,999
2028	148,911	33,087	181,998
2029	157,102	24,897	181,999
2030	295,576	23,400	318,976
	<u>\$ 876,527</u>	<u>\$ 170,444</u>	<u>\$ 1,046,971</u>

SBITA Payable Outstanding:

Type	Year of Commencement	Original Amount	Interest Rate	Final Maturity	Outstanding 12/31/25
SBITAs					
Cisco Enterprise	2022	99,929	8.21%	4/22/2027	\$ 30,760
Total SBITAs Payable					<u>\$ 30,760</u>

The future principal and interest SBITA payments as of December 31, 2025 are as follows:

Year Ended December 31,	Principal	Interest	Total Requirements
2026	\$ 22,753	\$ 1,679	\$ 24,432
2027	8,007	137	8,144
	<u>\$ 30,760</u>	<u>\$ 1,816</u>	<u>\$ 32,576</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Right to Use Lease Asset Payable Outstanding:

Type	Year of Commencement	Original Amount	Interest Rate	Final Maturity	Outstanding 12/31/25
Right to Use Leases Payable:					
Ford Expedition	2022	57,954	8.59%	8/29/2026	9,096
Chevy Tahoe	2022	54,611	8.21%	6/23/2026	6,124
Chevy Silverado 1500	2022	52,390	7.28%	11/15/2026	12,435
Chevy Silverado 1500	2023	51,415	2.93%	6/26/2027	19,482
Chevy Tahoe	2023	57,542	9.34%	6/26/2027	22,930
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Chevy Tahoe	2023	56,032	9.36%	6/26/2027	22,337
Ford Expedition	2022	59,912	8.31%	9/5/2026	10,613
2022 Chevy Tahoe	2023	52,817	8.77%	12/23/2026	15,375
2022 Chevy Tahoe	2023	52,817	8.77%	12/23/2026	15,375
2022 Chevy Tahoe	2023	52,817	8.77%	12/23/2026	15,375
2022 Chevy Tahoe	2023	53,027	9.40%	12/23/2026	14,828
2022 Chevy Tahoe	2023	54,079	8.90%	12/23/2026	14,513
2022 Chevy Tahoe	2023	53,027	9.40%	12/23/2026	14,828
2022 Chevy Tahoe	2023	53,027	9.40%	12/23/2026	14,828
2022 Chevy Tahoe	2023	53,027	9.40%	12/25/2026	14,828
2022 Chevy Tahoe	2023	51,417	9.50%	9/1/2026	14,431
2023 Chevy Tahoe	2023	51,417	9.50%	9/1/2026	14,431
2023 Chevy Tahoe	2023	46,090	3.00%	11/2/2026	20,627
2023 Chevy Tahoe	2023	46,090	3.00%	11/2/2026	20,627
2023 Chevy Tahoe	2024	33,665	2.49%	12/1/2028	17,288
2023 Chevy Tahoe	2024	64,961	7.26%	1/20/2028	36,403
2023 Chevy Tahoe	2024	47,771	3.21%	3/8/2028	27,684
2023 Chevy Tahoe	2024	57,219	4.01%	3/10/2028	33,403
2024 Ford F150 Lightning	2024	67,465	2.17%	5/12/2028	41,509
2024 Chevy Silverado	2024	62,779	7.01%	7/1/2028	42,678
2025 Ford F150 XLT 4x4	2025	45,623	2.12%	2/11/2029	35,506
Total Right to Use Leases Payable					<u>\$ 773,261</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The future principal and interest lease payments as of December 31, 2025, are as follows:

Year Ended December 31,	Principal	Interest	Total Requirements
2026	\$ 516,679	\$ 36,345	\$ 553,024
2027	216,309	23,099	239,408
2028	39,285	497	39,782
2029	988	3	991
	<u>\$ 773,261</u>	<u>\$ 59,944</u>	<u>\$ 833,205</u>

Changes in Long-Term Liabilities:

Governmental Activities

Description	Balance 1/1/25	Additions	Deletions	Balance 12/31/25	Due in One Year
Bonds Payable					
General Obligation & Refunding Bonds	\$ 1,280,000	\$ -	\$ (455,000)	\$ 825,000	\$ 45,000
Premium on Issuance of Bonds	18,950	-	(18,950)	-	-
Total Bonds Payable	<u>1,298,950</u>	<u>-</u>	<u>(473,950)</u>	<u>825,000</u>	<u>45,000</u>
Other Long-Term Debt:					
Notes payable	\$ -	\$ 1,003,342	\$ (126,815)	\$ 876,527	\$ 133,790
Right to Use Lease Assets Payable	1,226,270	45,623	(498,632)	773,261	516,679
SBITA Payable	63,397	-	(32,637)	30,760	22,753
Compensated Absences*	1,850,543	-	(197,973)	1,652,570	288,282
Net Pension Liability	3,146,223	-	(2,896,421)	249,802	-
Net OPEB Liability	3,464,998	178,298	-	3,643,296	-
Total Other Long-Term Debt	<u>9,751,431</u>	<u>1,227,263</u>	<u>(3,752,478)</u>	<u>7,226,216</u>	<u>961,504</u>
Gov. Activities Long-term Liabilities	<u>\$ 11,050,381</u>	<u>\$ 1,227,263</u>	<u>\$ (4,226,428)</u>	<u>\$ 8,051,216</u>	<u>\$ 1,006,504</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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

B. Contingent Liabilities and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at 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, 2025, 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. Property taxes assessed October 1, 2024 for the fiscal year 2025 amounted to abatements of \$69,594.

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, 2024, valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2024
Number of inactive employees entitled to but not yet receiving benefits:	337
Number of active employees	256
Inactive Employees (or their Beneficiaries) Receiving Benefits	158
	751

Contributions

The contribution rate for employees in TCDRS is 7% employee gross earnings, and the County percentage is 11.56%, 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, 2025, were \$2,108,231 and were equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2024, 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 the replacement life entry age cost method is used for the funding actuarial valuation, which differs from the GASB-required approach in that it assumes that the current benefit provisions always applied.

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 2022 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.

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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	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
Int'l Equities-Developed Mkts	MSCI World Ex USA (net)	6.00%	4.75%
Int'l Equities-Emerging Mkts	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Assoc. Distressed Securities Index ⁽³⁾	4.00%	6.80%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%
		100%	

⁽¹⁾ Target asset allocation adopted at the March 2025 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.

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
NOTES TO THE FINANCIAL STATEMENTS
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	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balances as of December 31, 2023	\$ 66,599,247	\$ 63,453,024	\$ 3,146,223
Changes for the year:			
Service cost	1,944,381	-	1,944,381
Interest on total pension liability	5,092,746	-	5,092,746
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	(227,072)	-	(227,072)
Effect of assump. changes or inputs	-	-	-
Refund of contributions	(291,886)	(291,886)	-
Benefit payments	(2,832,960)	(2,832,960)	-
Administrative expenses	-	(38,124)	38,124
Member contributions	-	1,203,111	(1,203,111)
Net investment income	-	6,470,559	(6,470,559)
Employer contributions	-	2,045,287	(2,045,287)
Other	-	25,643	(25,643)
Balances as of December 31, 2024	<u>\$ 70,284,456</u>	<u>\$ 70,034,654</u>	<u>\$ 249,802</u>

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

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

	Discount Rate (6.60%)	Discount Rate (7.60%)	Discount Rate (8.60%)
Total Pension Liability	\$ 80,665,938	\$ 70,284,456	\$ 61,807,260
Fiduciary Net Position	70,034,654	70,034,654	70,034,654
Net Pension Liability/(Asset)	\$ 10,631,284	\$ 249,802	\$ (8,227,394)

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, 2025, the County recognized pension expense of (\$1,657,877). At December 31, 2025, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

WASHINGTON COUNTY, TEXAS
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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 260,368	\$ 151,381
Changes of assumptions	-	-
Net Difference between projected and actual investment earnings	-	635,072
Contributions made subsequent to the measurement date	2,108,231	-
Total	\$ 2,368,599	\$ 786,453

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
2025	\$ (371,247)
2026	892,241
2027	(718,281)
2028	(328,798)
2029	-

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.

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025, 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, 2025	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, 2025. 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, 2025

Actuarial Assumptions

Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
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	\$ 3,205,163	\$ 3,643,296	\$ 4,177,344

Healthcare Discount Rate	1% Decrease	Current	1% Increase
Discount Rate	3.28%	4.28%	5.28%
Total OPEB Liability	\$ 3,288,089	\$ 3,643,296	\$ 4,056,675

Changes in Net OPEB Liability

	<u>OPEB Liability</u>
Balances as of December 31, 2024	\$ 3,464,998
Changes for the year:	
Service cost	229,658
Interest on total OPEB liability	153,742
Changes in benefit terms	-
Effect of economic/demographic experience	-
Effect of assumptions changes or inputs	-
Benefit payments	(205,102)
Balances as of December 31, 2025	<u>\$ 3,643,296</u>

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2025

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

For the year ended December 31, 2025, the County recognized OPEB expense of \$180,084.

	Fiscal Year 2025
Total OPEB Expense	
Service Cost as of January 1, 2025	\$ 229,658
Interest Cost	153,742
Current Recognized Deferred Outflows (Inflows)	-
Difference Between Expected and Actual Experience	(97,600)
Changes in Assumptions and Other Inputs	(105,716)
	\$ 180,084

At December 31, 2025, 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	\$ 95,715	\$ 295,823
Changes of assumptions	18,919	372,355
Net Difference between projected and actual investment earnings	-	-
Contributions made subsequent to the measurement date	-	-
Total	\$ 114,634	\$ 668,178

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
2026	\$ (203,316)
2027	(181,569)
2028	(174,707)
2029	(21,680)
2030	18,990
Thereafter	8,738

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.

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WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

G. GASB Pronouncements Effective for the Fiscal Year 2025

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.

GASB Statement No. 105, Subsequent Events

This statement was issued in December 2025 and establishes accounting and financial requirements for events and transactions that occur after the financial statement date but before financial statements are issued. This Statement defines the types of subsequent events and requires disclosure of certain non-recognized subsequent events. This statements is effective for fiscal years beginning after June 15, 2026. The County is evaluating the impact of this statement.

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REQUIRED SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property Taxes	\$ 19,700,352	\$ 19,700,352	\$ 20,751,042	\$ 1,050,690
General Sales and Use Taxes	4,510,000	4,510,000	5,082,717	572,717
Fines, Fees, and Permits	253,930	328,650	256,129	(72,521)
Charges for Services	8,360,220	8,295,000	11,641,322	3,346,322
Rent and Lease Revenue	262,310	262,310	271,871	9,561
Investment Income	610,240	610,240	1,335,758	725,518
Intergovernmental Revenues	691,620	850,620	774,441	(76,179)
Other Revenue	426,031	257,531	849,549	592,018
Total Revenues	<u>34,814,703</u>	<u>34,814,703</u>	<u>40,962,829</u>	<u>6,148,126</u>
EXPENDITURES				
Current:				
General Administration				
County Judge	195,762	202,732	191,994	10,738
GIS - Rural Addressing	-	55	55	-
County Communications	2,135,116	1,925,176	1,575,981	349,195
Information Technology	442,350	472,523	450,709	21,814
Commissioners Court	394,895	412,956	388,958	23,998
County Clerk	470,491	463,581	436,639	26,942
Veteran Office	50,115	54,283	51,400	2,883
County Auditor	337,464	319,132	306,647	12,485
Non-Departmental	1,422,581	1,760,758	1,746,345	14,413
Data Processing	1,237,413	1,322,675	1,203,902	118,773
Total General Administration	<u>5,448,774</u>	<u>6,933,871</u>	<u>6,352,630</u>	<u>581,241</u>
Judicial				
District Court	626,345	533,050	524,979	8,071
District Clerk	438,357	420,658	382,141	38,517
County Court at Law	761,097	841,297	815,677	25,620
Justice Court Number One	205,482	206,185	198,075	8,110
Justice Court Number Two	176,774	193,634	180,387	13,247
Justice Court Number Three	156,943	152,809	143,378	9,431
Justice Court Number Four	181,495	190,464	182,220	8,244
Total Judicial	<u>2,546,493</u>	<u>2,538,097</u>	<u>2,426,857</u>	<u>111,240</u>
Legal				
County Attorney	734,431	799,624	757,923	41,701
District Attorney	1,027,932	1,041,595	977,753	63,842
Total Legal	<u>1,762,363</u>	<u>1,841,219</u>	<u>1,735,676</u>	<u>105,543</u>

WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Elections				
Elections	244,569	259,966	252,064	7,902
Total Elections	244,569	259,966	252,064	7,902
Financial Administration				
Tax Assessor Collector	344,894	360,764	343,286	17,478
County Treasurer	183,344	244,044	227,965	16,079
Personnel and Benefits	292,126	236,017	220,951	15,066
Appraisal District	445,788	420,007	420,007	-
Total Financial Administration	1,266,152	1,260,832	1,212,209	48,623
Public Facilities				
County Courthouse	374,928	624,669	614,321	10,348
Total Public Facilities	374,928	624,669	614,321	10,348
Public Safety				
Constable Number One	279,639	302,462	279,274	23,188
Constable Number Two	82,125	93,235	90,040	3,195
Constable Number Three	84,857	89,837	86,250	3,587
Constable Number Four	80,739	87,297	82,967	4,330
Sheriff	3,944,410	4,714,075	4,025,945	688,130
Department of Public Safety	62,265	67,650	64,567	3,083
County Jail	3,606,807	3,828,948	3,679,987	148,961
Adult Probation	425	-	-	-
Juvenile Probation	147,600	51,880	51,879	1
Fire Protection	545,368	632,846	547,480	85,366
Emergency Management	115,103	120,063	114,898	5,165
Total Public Safety	8,949,338	9,988,293	9,023,287	965,006
Health and Welfare				
Social Services	120,550	115,088	115,087	1
Indigent Health Care	1,571,228	1,390,052	1,355,995	34,057
EMS Services	5,902,448	8,053,325	7,694,784	358,541
Aviation EMS	3,731,487	3,710,079	3,678,078	32,001
Environmental	263,961	282,311	260,894	21,417
Aviation	674,977	456,193	-	456,193
Total Health and Welfare	12,264,651	14,007,048	13,104,838	902,210
Culture and Recreation				
Education	5,000	5,001	5,001	-
Fairgrounds	663,044	839,022	821,216	17,806
Total Culture and Recreation	668,044	844,023	826,217	17,806

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WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
Conservation				
Extension Service	260,275	211,386	204,515	6,871
Soil Conservation	5,000	5,000	5,000	-
Game Wardens	1,000	321	320	1
Total Conservation	<u>266,275</u>	<u>216,707</u>	<u>209,835</u>	<u>6,872</u>
Debt Service:				
Principal	476,085	658,084	658,084	-
Interest	136,646	136,646	136,646	-
Total Debt Service	<u>612,731</u>	<u>794,730</u>	<u>794,730</u>	<u>-</u>
Capital Outlay	969,463	4,306,469	4,352,409	(45,940)
Total Expenditures	<u>35,373,781</u>	<u>43,615,924</u>	<u>40,905,073</u>	<u>2,710,851</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(559,078)</u>	<u>(8,801,221)</u>	<u>57,756</u>	<u>3,437,275</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	1,003,342	1,003,342
Transfers In	48,051	48,051	1,056,775	1,008,724
Sale of Capital Assets	104,000	104,000	177,083	73,083
Proceeds from Right to Use Lease Assets	-	-	45,623	45,623
Transfers Out	(1,056,775)	(1,071,775)	(1,073,049)	(1,274)
Total Other Financing Sources (Uses)	<u>(904,724)</u>	<u>(919,724)</u>	<u>1,209,774</u>	<u>2,129,498</u>
Net Change in Fund Balance	(1,463,802)	(9,720,945)	1,267,530	10,988,475
Fund Balance - Beginning	16,906,218	16,906,218	16,906,218	-
Fund Balance - Ending	<u>\$ 15,442,416</u>	<u>\$ 7,185,273</u>	<u>\$ 18,173,748</u>	<u>\$ 10,988,475</u>

WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property Taxes	5,432,060	5,432,060	5,719,569	287,509
Fines and Fees	1,050,000	1,050,000	1,084,082	34,082
Rent and Lease Revenue	4,000	4,000	3,904	(96)
Investment Income	200,000	200,000	260,271	60,271
Intergovernmental Revenues	1,252,800	1,252,800	277,433	(975,367)
Other Revenue	106,003	106,003	164,794	58,791
Total Revenues	8,044,863	8,044,863	7,510,053	(534,810)
EXPENDITURES				
Current:				
Public Transportation				
Public Transportation	5,666,470	5,268,369	5,108,843	159,526
Total Public Transportation	5,666,470	5,268,369	5,108,843	159,526
Capital Outlay	2,834,000	3,230,424	2,778,346	452,078
Total Expenditures	8,500,470	8,498,793	7,887,189	611,604
Excess (Deficiency) of Revenue Over Expenditures	(455,607)	(453,930)	(377,136)	(1,146,414)
OTHER FINANCING SOURCES (USES)				
Transfers In	493,658	493,658	500,000	6,342
Sale of Capital Assets	10,000	10,000	169,005	159,005
Transfers Out	(548,051)	(548,051)	(500,000)	48,051
Total Other Financing Sources (Uses)	(44,393)	(44,393)	169,005	213,398
Net Change in Fund Balance	(500,000)	(498,323)	(208,131)	290,192
Fund Balance - Beginning	3,332,663	3,332,663	3,332,663	-
Fund Balance - Ending	\$ 2,832,663	\$ 2,834,340	\$ 3,124,532	\$ 290,192

WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – AMERICAN RESCUE PLAN ACT
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 15,000	\$ 15,000	\$ 78,445	\$ 63,445
Intergovernmental Revenues	-	-	2,744,082	2,744,082
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>2,822,527</u>	<u>2,807,527</u>
EXPENDITURES				
Current:				
Health and Welfare				
Emergency Medical Services	-	288,073	288,073	-
Total Health and Welfare	-	288,073	288,073	-
Capital Outlay	-	2,456,009	2,456,009	-
Total Expenditures	<u>-</u>	<u>2,744,082</u>	<u>2,744,082</u>	<u>-</u>
Net Change in Fund Balance	15,000	(2,729,082)	78,445	2,807,527
Fund Balance-Beginning	500,907	500,907	500,907	-
Fund Balance-Ending	<u>\$ 515,907</u>	<u>\$ (2,228,175)</u>	<u>\$ 579,352</u>	<u>\$ 2,807,527</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS –
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2025

	Measurement Year			
	2024	2023	2022	2021
Total Pension Liability				
Service Cost	\$ 1,944,381	\$ 1,818,705	\$ 1,629,557	\$ 1,743,764
Interest on Total Pension Liability	5,092,746	4,795,012	4,472,662	4,206,101
Effect of Plan Changes	-	-	656,946	(6,759)
Effect of Assumption Changes or Inputs	-	-	-	54,523
Effect of Economic/Demographic (Gains)/Losses	(227,072)	192,265	-	-
Benefit Payments/Refunds of Contributions	(3,124,846)	(2,907,347)	(2,513,591)	(2,243,449)
Net Change in Total Pension Liability	3,685,209	3,898,636	4,245,574	3,754,180
Total Pension Liability, Beginning	66,599,247	62,700,611	58,455,037	54,700,857
Total Pension Liability, Ending (a)	70,284,456	66,599,247	62,700,611	58,455,037
Fiduciary Net Position				
Employer Contributions	2,045,287	1,739,413	1,729,400	1,562,149
Member Contributions	1,203,111	1,028,371	931,934	911,254
Expenses	6,470,559	6,297,313	(3,570,779)	10,913,749
Benefit Payments/Refunds of Contributions	(3,124,846)	(2,907,347)	(2,513,591)	(2,243,449)
Administrative Expenses	(38,124)	(33,133)	(33,586)	(32,838)
Other	25,643	16,002	71,526	20,165
Net Change in Fiduciary Net Position	6,581,630	6,140,619	(3,385,096)	11,131,030
Fiduciary Net Position, Beginning	63,453,024	57,312,405	60,697,502	49,566,472
Fiduciary Net Position, Ending (b)	\$ 70,034,654	\$ 63,453,024	\$ 57,312,406	\$ 60,697,502
Net Pension Liability/(Asset), Ending = (a) - (b)	\$ 249,802	\$ 3,146,223	\$ 5,388,205	\$ (2,242,465)
Fiduciary Net Position as a % of Total Pension Liability	99.64%	95.28%	91.41%	103.84%
Pension Covered Payroll	\$ 17,187,306	\$ 14,691,016	\$ 13,313,337	\$ 13,017,920
Net Pension Liability as a % of Covered Payroll	1.45%	21.42%	40.47%	-17.23%

		Measurement Year									
		2020	2019	2018	2017	2016	2015				
\$	1,456,566	\$	1,336,772	\$	1,358,192	\$	1,453,646	\$	1,402,296	\$	1,283,519
	3,895,299		3,636,754		3,424,355		3,205,787		2,916,764		2,718,473
	441,912		125,768		(234,813)		(127,318)		137,903		(406,022)
	3,348,904		-		-		65,218		-		359,360
	-		-		-		-		-		-
	(2,109,666)		(1,947,829)		(1,862,037)		(1,747,237)		(1,566,129)		(1,349,814)
	7,033,015		3,151,465		2,685,697		2,850,096		2,890,834		2,605,516
	47,667,842		44,516,377		41,830,680		38,980,584		36,089,750		33,484,234
	54,700,857		47,667,842		44,516,377		41,830,680		38,980,584		36,089,750
	1,484,663		1,312,872		1,207,807		1,154,590		1,163,005		1,121,484
	832,746		774,883		716,496		699,752		711,630		654,745
	4,624,431		6,297,050		(726,526)		4,963,072		2,318,587		(149,552)
	(2,109,666)		(1,947,829)		(1,862,037)		(1,747,236)		(1,566,129)		(1,349,814)
	(36,269)		(34,109)		(30,800)		(25,960)		(25,187)		(22,465)
	10,582		11,026		5,776		1,191		117,451		(75,338)
	4,806,487		6,413,893		(689,284)		5,045,409		2,719,357		179,060
	44,759,985		38,346,092		39,035,376		33,989,967		31,270,610		31,091,550
\$	49,566,472	\$	44,759,985	\$	38,346,092	\$	39,035,376	\$	33,989,967	\$	31,270,610
\$	5,134,385	\$	2,907,857	\$	6,170,285	\$	2,795,304	\$	4,990,617	\$	4,819,140
	90.61%		93.90%		86.14%		93.32%		87.20%		86.65%
\$	11,896,369	\$	11,069,761	\$	10,235,654	\$	9,996,457	\$	10,166,146	\$	9,353,495
	43.16%		26.27%		60.28%		27.96%		49.09%		51.52%

WASHINGTON COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2025

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2016	\$ 1,163,005	\$ 1,163,005	\$ -	\$ 10,166,146	11.4%
2017	1,154,590	1,154,590	-	9,996,457	11.5%
2018	1,207,807	1,207,807	-	10,235,654	11.8%
2019	1,312,872	1,312,872	-	11,069,761	11.9%
2020	1,484,663	1,484,663	-	11,896,369	12.5%
2021	1,562,149	1,562,149	-	13,017,920	12.0%
2022	1,729,400	1,729,400	-	13,313,337	13.0%
2023	1,739,413	1,739,413	-	14,691,016	11.8%
2024	2,045,287	2,045,287	-	17,187,306	11.9%
2025	2,108,321	2,108,321	-	18,237,287	11.6%

WASHINGTON COUNTY, TEXAS
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2025

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Methods and assumptions used to determine contribution rates:	
Acuarial Cost Method	Entity Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Method	16.2 years (based on contribution rate calculated in 12/31/2024 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	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*	2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected. 2022: Net investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2016: Employer contributions reflect that a 1% flat COLA was adopted. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2024: No changes in plan provisions were reflected in this Schedule: 2019: No changes in plan provisions were reflected in this Schedule: 2020: No changes in plan provisions were reflected in this Schedule: 2021: No changes in plan provisions were reflected in this Schedule: 2022: No changes in plan provisions were reflected in this Schedule: 2023: No changes in plan provisions were reflected in this Schedule: 2024: No changes in plan provisions were reflected in this Schedule:

* Only changes that affect the benefit amount and that are effective 2016 and later are show in the Notes to Schedule.

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, 2025

	Fiscal Year			
	2025	2024	2023	2022
Total OPEB Liability				
Service Cost	\$ 229,658	\$ 185,995	\$ 185,995	\$ 267,069
Interest on Total OPEB Liability	153,742	141,554	135,676	93,917
Effect of Plan Changes	-	-	-	-
Effect of Economic/Demographic (Gains)/Losses	-	130,775	-	(560,190)
Effect of Assumption Changes or Inputs	-	10,893	-	(836,359)
Benefit Payments	(205,102)	(205,102)	(165,462)	(165,462)
Net Change in Total OPEB Liability	178,298	264,115	156,209	(1,201,025)
Total OPEB Liability, Beginning	3,464,998	3,200,883	3,044,674	4,245,699
Total OPEB Liability, Ending (a)	<u>\$ 3,643,296</u>	<u>\$ 3,464,998</u>	<u>\$ 3,200,883</u>	<u>\$ 3,044,674</u>
Pensionable Covered Payroll	\$ 13,562,792	\$ 13,562,792	\$ 10,535,246	\$ 10,535,246
Net OPEB Liability as a % of Covered Payroll	26.86%	25.55%	30.38%	28.90%

There were no changes of benefit terms in 2025

There were not changes of assumptions in 2025. The following are the discount rates used in each period

2025	4.28%
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.

Fiscal Year			
2021	2020	2019	2018
\$ 267,069	\$ 200,487	\$ 200,487	\$ 192,591
91,086	178,036	166,892	172,461
-	-	-	-
-	(271,021)	-	-
-	63,896	-	-
(283,810)	(283,810)	(308,296)	(308,296)
74,345	(112,412)	59,083	56,756
4,171,354	4,283,766	4,224,683	4,167,927
\$ 4,245,699	\$ 4,171,354	\$ 4,283,766	\$ 4,224,683
\$ 9,134,761	\$ 9,134,761	\$ 8,537,098	\$ 8,537,098
46.48%	45.66%	50.18%	49.49%

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WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2025

I. BUDGETARY INFORMATION

Annual appropriation budgets are adopted on a basis consistent with generally accepted accounting principles for the following funds:

General Fund	Personnel Employee Testing
Road and Bridge	Constable Number One Training Fund
SB 22	Constable Number Two Training Fund
Opioid Settlement Fund	Constable Number Three Training Fund
JP Technology Fund	Constable Number Four Training Fund
District Attorney LEOSE Fund	Pecan Glen Road District Debt Service Fund
District Attorney Hot Check Fund	Tax Note Series 2007
Ambulance Service Supplement	Pecan Glen Road District Project Account
American Rescue Plan Act	Courthouse Security Fund
EMS Donations Fund	District Court Archive
Rural Addressing Fund	Unclaimed Abandoned Property Fund
Law Library Fund	Homeland Security Fund
Check and Process Fund	Community Development Program Fund
Sheriff Escrow Fund	Tobacco Settlement Fund
Child Foster Care Fund	Clerk Election Fund
District Attorney Forfeiture Fund	Rural Health Pilot Program Fund
Sheriff Forfeiture Fund	Bail Bond
Records Management Preservation - County Clerk	SO Training Fund
Records Management Preservation - District Clerk	Sheriff's Donation
County and District Court Technology Fund	Hotel Motel Tax
Record Preservation Fund	Health County Rewards
Archive Fee County Clerk Fund	County Attorney Pretrial Diversion

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 General Fund had expenditures in excess of appropriations in the Capital Outlay line item for \$45,940 and the Transfer Out line item by \$1,274.

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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, 2025

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.

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

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 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.

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

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

Record Management Preservation – County Clerk 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, 2025

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.

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.

WASHINGTON COUNTY, TEXAS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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

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.

SO Training Fund – This fund is used to account for the collection and expenditure of state provided education funds for LEOSE ees 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.

Constable Forfeiture Fund – This fund is used for revenues received from asset forfeitures associated with constable law enforcement and the record expenditures to support law enforcement operations, equipment, and related public safety.

K-9 Constable Fund – This fund is used to account for donations received for the care, training, and maintenance of K-9 service animals assigned to Constable Precincts 3 and 4.

WASHINGTON COUNTY, TEXAS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 Glen 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, 2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund*	Total Non- Major Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 4,715,848	\$ 2,472,430	\$ 16,477	\$ 7,204,755
Property Taxes Receivable	-	53,265	-	53,265
Allowance for Uncollectible Taxes	-	(7,744)	-	(7,744)
Due from Other funds	14,672	-	-	14,672
Due from Other Governments	144,530	-	-	144,530
Total Assets	<u>\$ 4,875,050</u>	<u>\$ 2,517,951</u>	<u>\$ 16,477</u>	<u>\$ 7,409,478</u>
LIABILITIES				
Accounts Payable	\$ 33,135	\$ -	\$ -	\$ 33,135
Accrued Salaries and Benefits	17,378	-	-	17,378
Due to Other Funds	634	-	-	634
Due to Other Governments	806,501	-	-	806,501
Total Liabilities	<u>857,648</u>	<u>-</u>	<u>-</u>	<u>857,648</u>
DEFERRED INFLOWS OF				
Deferred Inflows - Property Taxes	-	45,522	-	45,522
Deferred Inflows - Taxes Collected in Advanced	-	50,374	-	50,374
Total Deferred Inflows of Resources	<u>-</u>	<u>95,896</u>	<u>-</u>	<u>95,896</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	11,305	-	-	11,305
Debt Service	-	2,422,055	-	2,422,055
Capital Projects	-	-	16,477	16,477
Other Purposes	4,006,097	-	-	4,006,097
Total Fund Balances	<u>4,017,402</u>	<u>2,422,055</u>	<u>16,477</u>	<u>6,455,934</u>
Total Liabilities and Fund Balances	<u>\$ 4,875,050</u>	<u>\$ 2,422,055</u>	<u>\$ 16,477</u>	<u>\$ 7,313,582</u>

* No combining statements presented.

WASHINGTON COUNTY, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund*	Total Non- Major Governmental
REVENUES				
Property Taxes	\$ -	\$ 596,660	\$ -	\$ 596,660
General Sales and Use Taxes	206,391	-	-	206,391
Fines and Fees	1,485	-	-	1,485
Charges for Services	266,317	-	-	266,317
Donations	5,230	-	-	5,230
Investment Income	200,217	98,153	27	298,397
Intergovernmental Revenues	405,849	-	-	405,849
Other Revenue	225,618	-	-	225,618
Total Revenues	1,311,107	694,813	27	2,005,947
EXPENDITURES				
Current:				
General Administration	227,879	1,307	-	229,186
Judicial	270	-	-	270
Legal	253,492	-	-	253,492
Elections	5,864	-	-	5,864
Public Safety	52,973	-	-	52,973
Health and Welfare	153,352	-	-	153,352
Culture and Recreation	126,736	-	-	126,736
Debt Service:				
Principal	-	455,000	-	455,000
Interest	-	27,765	-	27,765
Fees	-	400	-	400
Capital Outlay	157,000	-	-	157,000
Total Expenditures	977,566	484,472	-	1,462,038
Excess (Deficiency) of Revenue Over	333,541	210,341	27	543,909
OTHER FINANCING SOURCES (USES)				
Transfers In	16,274	-	-	16,274
Total Other Financing Sources (Uses)	16,274	-	-	16,274
Net Change in Fund Balance	349,815	210,341	27	560,183
Fund Balance-Beginning	3,667,587	2,211,714	16,450	5,895,751
Fund Balance-Ending	\$ 4,017,402	\$ 2,422,055	\$ 16,477	\$ 6,455,934

* No combining statements presented.

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	SB 22	Opioid Settlement Fund	JP Technology Fund	District Attorney LEOSE Fund
ASSETS				
Cash and Cash Equivalents	\$ 665,951	\$ 61,652	\$ 99,806	\$ 8,680
Due from Other funds	13,398	-	-	-
Due from Other Governments	144,530	-	-	-
Total Assets	\$ 823,879	\$ 61,652	\$ 99,806	\$ 8,680
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 37	\$ -
Accrued Salaries and Benefits	17,378	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	806,501	-	-	-
Total Liabilities	823,879	-	37	-
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	8,680
Other Purposes	-	61,652	99,769	-
Total Fund Balances	-	61,652	99,769	8,680
Total Liabilities and Fund Balances	\$ 823,879	\$ 61,652	\$ 99,806	\$ 8,680

District Attorney Hot Check Fund	Ambulance Service Supplement	EMS Donations Fund	Rural Addressing Fund	Law Library Fund	Check and Process Fund	Sheriff Escrow Fund
\$ 504	\$ 10,588	\$ 251,917	\$ 192,270	\$ 83,545	\$ 26,725	\$ 36,140
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 504</u>	<u>\$ 10,588</u>	<u>\$ 251,917</u>	<u>\$ 192,270</u>	<u>\$ 83,545</u>	<u>\$ 26,725</u>	<u>\$ 36,140</u>
\$ -	\$ -	\$ 3,177	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,177	-	-	-	-
-	-	-	-	-	-	-
504	10,588	248,740	192,270	83,545	26,725	36,140
<u>504</u>	<u>10,588</u>	<u>248,740</u>	<u>192,270</u>	<u>83,545</u>	<u>26,725</u>	<u>36,140</u>
<u>\$ 504</u>	<u>\$ 10,588</u>	<u>\$ 251,917</u>	<u>\$ 192,270</u>	<u>\$ 83,545</u>	<u>\$ 26,725</u>	<u>\$ 36,140</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Child Foster Care Fund	District Attorney Forfeiture Fund	Sheriff Forfeiture Fund	Records Management Preservation - County Clerk
ASSETS				
Cash and Cash Equivalents	\$ 149,655	\$ 138,481	\$ 1,329	\$ 567,987
Due from Other funds	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	\$ 149,655	\$ 138,481	\$ 1,329	\$ 567,987
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 23,752
Accrued Salaries and Benefits	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	-	-	-	23,752
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	-
Other Purposes	149,655	138,481	1,329	544,235
Total Fund Balances	149,655	138,481	1,329	544,235
Total Liabilities and Fund Balances	\$ 149,655	\$ 138,481	\$ 1,329	\$ 567,987

Records Management Preservation - District Clerk	County and District Court Technology Fund	Record Preservation Fund	Archive Fee County Clerk Fund	Personnel Employee Testing	Constable Number One Training Fund	Constable Number Two Training Fund
\$ 105,980	\$ 30,579	\$ 153,030	\$ 182,234	\$ 15,164	\$ 4,464	\$ 5,053
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 105,980</u>	<u>\$ 30,579</u>	<u>\$ 153,030</u>	<u>\$ 182,234</u>	<u>\$ 15,164</u>	<u>\$ 4,464</u>	<u>\$ 5,053</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,005	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,005	-	-
-	-	-	-	-	-	-
105,980	30,579	153,030	182,234	14,159	4,464	5,053
<u>105,980</u>	<u>30,579</u>	<u>153,030</u>	<u>182,234</u>	<u>14,159</u>	<u>4,464</u>	<u>5,053</u>
<u>\$ 105,980</u>	<u>\$ 30,579</u>	<u>\$ 153,030</u>	<u>\$ 182,234</u>	<u>\$ 15,164</u>	<u>\$ 4,464</u>	<u>\$ 5,053</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Constable Number Three Training Fund	Constable Number Four Training Fund	Courthouse Security Fund	District Court Archive
ASSETS				
Cash and Cash Equivalents	\$ 4,909	\$ 10,308	\$ 278,004	\$ 31,857
Due from Other funds	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 4,909</u>	<u>\$ 10,308</u>	<u>\$ 278,004</u>	<u>\$ 31,857</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	-
Other Purposes	4,909	10,308	278,004	31,857
Total Fund Balances	<u>4,909</u>	<u>10,308</u>	<u>278,004</u>	<u>31,857</u>
Total Liabilities and Fund Balances	<u>\$ 4,909</u>	<u>\$ 10,308</u>	<u>\$ 278,004</u>	<u>\$ 31,857</u>

(CONTINUED)

Unclaimed Abandoned Property Fund	Homeland Security Fund	Community Development Program Fund	Tobacco Settlement Fund	Clerk Election Fund	HAVA Grant Fund	Rural Health Pilot Program Fund
\$ 29,826	\$ 651	\$ -	\$ 602,704	\$ 36,221	\$ 2,625	\$ 32,676
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 29,826</u>	<u>\$ 651</u>	<u>\$ -</u>	<u>\$ 602,704</u>	<u>\$ 36,221</u>	<u>\$ 2,625</u>	<u>\$ 32,676</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,199	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,199	-	-
-	-	-	-	-	2,625	-
29,826	651	-	602,704	34,022	-	32,676
<u>29,826</u>	<u>651</u>	<u>-</u>	<u>602,704</u>	<u>34,022</u>	<u>2,625</u>	<u>32,676</u>
<u>\$ 29,826</u>	<u>\$ 651</u>	<u>\$ -</u>	<u>\$ 602,704</u>	<u>\$ 36,221</u>	<u>\$ 2,625</u>	<u>\$ 32,676</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Bail Bond	SO Training Fund	Sheriff's Donation	Hotel Motel Tax
ASSETS				
Cash and Cash Equivalents	\$ 9,065	\$ 4,845	\$ 85,032	\$ 745,654
Due from Other funds	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 9,065</u>	<u>\$ 4,845</u>	<u>\$ 85,032</u>	<u>\$ 745,654</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 1,900	\$ 425
Accrued Salaries and Benefits	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,900</u>	<u>425</u>
FUND BALANCES				
Restricted for:				
State and Federal Grants	-	-	-	-
Other Purposes	9,065	4,845	83,132	745,229
Total Fund Balances	<u>9,065</u>	<u>4,845</u>	<u>83,132</u>	<u>745,229</u>
Total Liabilities and Fund Balances	<u>\$ 9,065</u>	<u>\$ 4,845</u>	<u>\$ 85,032</u>	<u>\$ 745,654</u>

Health County Rewards	County Attorney Pretrial Diversion	Constable Forfeiture Fund	K-9 Constable Fund	Total Non- Major Special Revenue Funds
\$ 2,603	\$ 45,671	\$ 1,463	\$ -	\$ 4,715,848
-	-	-	1,274	14,672
-	-	-	-	144,530
<u>\$ 2,603</u>	<u>\$ 45,671</u>	<u>\$ 1,463</u>	<u>\$ 1,274</u>	<u>\$ 4,875,050</u>
\$ -	\$ -	\$ -	\$ 640	\$ 33,135
-	-	-	-	17,378
-	-	-	634	634
-	-	-	-	806,501
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,274</u>	<u>857,648</u>
-	-	-	-	11,305
2,603	45,671	1,463	-	4,006,097
<u>2,603</u>	<u>45,671</u>	<u>1,463</u>	<u>-</u>	<u>4,017,402</u>
<u>\$ 2,603</u>	<u>\$ 45,671</u>	<u>\$ 1,463</u>	<u>\$ 1,274</u>	<u>\$ 4,875,050</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, 2025

	SB 22	Opioid Settlement Fund	JP Technology Fund	District Attorney LEOSE Fund
REVENUES				
General Sales and Use Taxes	\$ -	\$ -	\$ -	\$ -
Fines, Fees, and Permits	-	-	-	-
Charges for Services	-	-	7,767	-
Donations	-	-	-	-
Investment Income	-	4,493	7,161	682
Intergovernmental Revenues	283,466	-	-	1,462
Other Revenue	-	24,945	-	-
Total Revenues	283,466	29,438	14,928	2,144
EXPENDITURES				
Current:				
General Administration	-	-	52,794	-
Judicial	-	-	-	-
Legal	253,492	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	29,974	-	-	-
Total Expenditures	283,466	-	52,794	-
Excess (Deficiency) of Revenue Over Expenditures	-	29,438	(37,866)	2,144
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	29,438	(37,866)	2,144
Fund Balance-Beginning	-	32,214	137,635	6,536
Fund Balance-Ending	\$ -	\$ 61,652	\$ 99,769	\$ 8,680

District Attorney Hot Check Fund	Ambulance Service Supplement	EMS Donations Fund	Rural Addressing Fund	Law Library Fund	Check and Process Fund	Sheriff Escrow Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	18,676	1,303	-
-	-	-	-	-	-	-
12	257	2,062	11,109	6,403	-	2,807
-	-	-	-	-	-	-
-	-	136,007	21,805	-	-	9,462
12	257	138,069	32,914	25,079	1,303	12,269
-	-	-	32,116	13,536	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,538
-	-	143,538	-	-	-	-
-	-	-	-	-	-	-
-	-	50,478	-	-	-	-
-	-	194,016	32,116	13,536	-	6,538
12	257	(55,947)	798	11,543	1,303	5,731
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12	257	(55,947)	798	11,543	1,303	5,731
492	10,331	304,687	191,472	72,002	25,422	30,409
\$ 504	\$ 10,588	\$ 248,740	\$ 192,270	\$ 83,545	\$ 26,725	\$ 36,140

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, 2025

	Child Foster Care Fund	District Attorney Forfeiture Fund	Sheriff Forfeiture Fund	Records Management Preservation - County Clerk
REVENUES				
General Sales and Use Taxes	\$ -	\$ -	\$ -	\$ -
Fines, Fees, and Permits	-	-	-	-
Charges for Services	-	22,226	4,495	83,440
Donations	-	-	-	-
Investment Income	7,858	2,848	68	29,521
Intergovernmental Revenues	-	-	-	-
Other Revenue	1,042	-	-	-
Total Revenues	8,900	25,074	4,563	112,961
EXPENDITURES				
Current:				
General Administration	-	-	-	56,388
Judicial	-	-	-	-
Legal	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	8,500	-
Health and Welfare	8,552	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	8,552	-	8,500	56,388
Excess (Deficiency) of Revenue Over Expenditures	348	25,074	(3,937)	56,573
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	348	25,074	(3,937)	56,573
Fund Balance-Beginning	149,307	113,407	5,266	487,662
Fund Balance-Ending	\$ 149,655	\$ 138,481	\$ 1,329	\$ 544,235

Records Management Preservation - District Clerk	County and District Court Technology Fund	Record Preservation Fund	Archive Fee County Clerk Fund	Personnel Employee Testing	Constable Number One Training Fund	Constable Number Two Training Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
10,822	1,392	6,469	73,859	-	-	-
-	-	-	-	-	-	-
8,019	2,375	6,648	8,211	1,574	105	123
-	-	-	-	-	1,672	1,462
-	-	-	-	-	-	-
18,841	3,767	13,117	82,070	1,574	1,777	1,585
-	-	-	58,254	14,136	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	241	499
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	58,254	14,136	241	499
18,841	3,767	13,117	23,816	(12,562)	1,536	1,086
-	-	-	-	15,000	-	-
-	-	-	-	15,000	-	-
18,841	3,767	13,117	23,816	2,438	1,536	1,086
87,139	26,812	139,913	158,418	11,721	2,928	3,967
\$ 105,980	\$ 30,579	\$ 153,030	\$ 182,234	\$ 14,159	\$ 4,464	\$ 5,053

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, 2025

	Constable Number Three Training Fund	Constable Number Four Training Fund	Courthouse Security Fund	District Court Archive
REVENUES				
General Sales and Use Taxes	\$ -	\$ -	\$ -	\$ -
Fines, Fees, and Permits	-	-	-	-
Charges for Services	-	-	23,598	20
Donations	-	-	-	-
Investment Income	115	244	15,709	2,517
Intergovernmental Revenues	1,462	1,462	-	-
Other Revenue	-	-	-	-
Total Revenues	1,577	1,706	39,307	2,537
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Elections	-	-	-	-
Public Safety	306	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	50,460	-
Total Expenditures	306	-	50,460	-
Excess (Deficiency) of Revenue Over Expenditures	1,271	1,706	(11,153)	2,537
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	1,271	1,706	(11,153)	2,537
Fund Balance-Beginning	3,638	8,602	289,157	29,320
Fund Balance-Ending	\$ 4,909	\$ 10,308	\$ 278,004	\$ 31,857

Unclaimed Abandoned Property Fund	Homeland Security Fund	Community Development Program Fund	Tobacco Settlement Fund	Clerk Election Fund	HAVA Grant Fund	Rural Health Pilot Program Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,230	-	-
718	51	2	33,411	2,970	-	2,583
-	-	-	106,374	-	-	-
758	-	-	-	2,878	-	-
<u>1,476</u>	<u>51</u>	<u>2</u>	<u>139,785</u>	<u>11,078</u>	<u>-</u>	<u>2,583</u>
-	-	655	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,864	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	655	-	5,864	-	-
<u>1,476</u>	<u>51</u>	<u>(653)</u>	<u>139,785</u>	<u>5,214</u>	<u>-</u>	<u>2,583</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,476</u>	<u>51</u>	<u>(653)</u>	<u>139,785</u>	<u>5,214</u>	<u>-</u>	<u>2,583</u>
<u>28,350</u>	<u>600</u>	<u>653</u>	<u>462,919</u>	<u>28,808</u>	<u>2,625</u>	<u>30,093</u>
<u>\$ 29,826</u>	<u>\$ 651</u>	<u>\$ -</u>	<u>\$ 602,704</u>	<u>\$ 34,022</u>	<u>\$ 2,625</u>	<u>\$ 32,676</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, 2025

	Bail Bond	SO Training Fund	Sheriff's Donation	Hotel Motel Tax
REVENUES				
General Sales and Use Taxes	\$ -	\$ -	\$ -	\$ 206,391
Fines, Fees, and Permits	-	-	-	-
Charges for Services	500	-	-	-
Donations	-	-	-	-
Investment Income	684	982	5,368	29,198
Intergovernmental Revenues	-	8,489	-	-
Other Revenue	-	-	28,685	-
Total Revenues	1,184	9,471	34,053	235,589
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Judicial	270	-	-	-
Legal	-	-	-	-
Elections	-	-	-	-
Public Safety	-	16,459	17,546	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	126,736
Capital Outlay	-	-	26,088	-
Total Expenditures	270	16,459	43,634	126,736
Excess (Deficiency) of Revenue Over Expenditures	914	(6,988)	(9,581)	108,853
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	914	(6,988)	(9,581)	108,853
Fund Balance-Beginning	8,151	11,833	92,713	636,376
Fund Balance-Ending	\$ 9,065	\$ 4,845	\$ 83,132	\$ 745,229

Health County Rewards	County Attorney Pretrial Diversion	Constable Forfeiture Fund	K-9 Constable Fund	Total Non- Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 206,391
-	-	1,485	-	1,485
-	11,750	-	-	266,317
-	-	-	-	5,230
210	3,119	-	-	200,217
-	-	-	-	405,849
36	-	-	-	225,618
<u>246</u>	<u>14,869</u>	<u>1,485</u>	<u>-</u>	<u>1,311,107</u>
-	-	-	-	227,879
-	-	-	-	270
-	-	-	-	253,492
-	-	-	-	5,864
-	-	1,610	1,274	52,973
1,262	-	-	-	153,352
-	-	-	-	126,736
-	-	-	-	157,000
<u>1,262</u>	<u>-</u>	<u>1,610</u>	<u>1,274</u>	<u>977,566</u>
<u>(1,016)</u>	<u>14,869</u>	<u>(125)</u>	<u>(1,274)</u>	<u>333,541</u>
-	-	-	1,274	16,274
-	-	-	1,274	16,274
<u>(1,016)</u>	<u>14,869</u>	<u>(125)</u>	<u>-</u>	<u>349,815</u>
<u>3,619</u>	<u>30,802</u>	<u>1,588</u>	<u>-</u>	<u>3,667,587</u>
<u>\$ 2,603</u>	<u>\$ 45,671</u>	<u>\$ 1,463</u>	<u>\$ -</u>	<u>\$ 4,017,402</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – SB22
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ 283,466	\$ 283,466
Total Revenues	-	-	283,466	283,466
EXPENDITURES				
Current:				
Legal				
SB 22	-	268,736	253,492	15,244
Total Legal	-	268,736	253,492	15,244
Capital Outlay	-	29,974	29,974	-
Total Expenditures	-	298,710	283,466	15,244
Net Change in Fund Balance	-	(298,710)	-	298,710
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ (298,710)	\$ -	\$ 298,710

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – OPIOID SETTLEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 300	\$ 300	\$ 4,493	\$ 4,193
Other Revenue	25,000	25,000	24,945	(55)
Total Revenues	<u>25,300</u>	<u>25,300</u>	<u>29,438</u>	<u>4,138</u>
Net Change in Fund Balance	25,300	25,300	29,438	4,138
Fund Balance-Beginning	32,214	32,214	32,214	-
Fund Balance-Ending	<u>\$ 57,514</u>	<u>\$ 57,514</u>	<u>\$ 61,652</u>	<u>\$ 4,138</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – JP TECHNOLOGY FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 7,500	\$ 7,500	\$ 7,767	\$ 267
Investment Income	1,000	1,000	7,161	6,161
Total Revenues	<u>8,500</u>	<u>8,500</u>	<u>14,928</u>	<u>6,428</u>
EXPENDITURES				
Current:				
General Administration				
JP Technology	8,500	58,480	52,794	5,686
Total General Administration	<u>8,500</u>	<u>58,480</u>	<u>52,794</u>	<u>5,686</u>
Total Expenditures	<u>8,500</u>	<u>58,480</u>	<u>52,794</u>	<u>5,686</u>
Net Change in Fund Balance	-	(49,980)	(37,866)	12,114
Fund Balance-Beginning	137,635	137,635	137,635	-
Fund Balance-Ending	<u>\$ 137,635</u>	<u>\$ 87,655</u>	<u>\$ 99,769</u>	<u>\$ 12,114</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – DISTRICT ATTORNEY LEOSE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 200	\$ 200	\$ 682	\$ 482
Intergovernmental Revenues	700	700	1,462	762
Total Revenues	<u>900</u>	<u>900</u>	<u>2,144</u>	<u>1,244</u>
Net Change in Fund Balance	900	900	2,144	1,244
Fund Balance-Beginning	6,536	6,536	6,536	-
Fund Balance-Ending	<u>\$ 7,436</u>	<u>\$ 7,436</u>	<u>\$ 8,680</u>	<u>\$ 1,244</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – DISTRICT ATTORNEY HOT CHECK FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 300	300	\$ -	\$ (300)
Investment Income	50	50	12	(38)
Total Revenues	<u>350</u>	<u>350</u>	<u>12</u>	<u>(338)</u>
EXPENDITURES				
Current:				
Legal				
District Attorney - Hot Check	1,500	1,500	-	1,500
Total Legal	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Net Change in Fund Balance	(1,150)	(1,150)	12	1,162
Fund Balance-Beginning	492	492	492	-
Fund Balance-Ending	<u>\$ (658)</u>	<u>\$ (658)</u>	<u>\$ 504</u>	<u>\$ 1,162</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – AMBULANCE SERVICE SUPPLEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 1,000	\$ 1,000	\$ 257	\$ (743)
Other Revenue	80,000	80,000	-	(80,000)
Total Revenues	<u>81,000</u>	<u>81,000</u>	<u>257</u>	<u>(80,743)</u>
Net Change in Fund Balance	81,000	81,000	257	(80,743)
Fund Balance-Beginning	10,331	10,331	10,331	-
Fund Balance-Ending	<u>\$ 91,331</u>	<u>\$ 91,331</u>	<u>\$ 10,588</u>	<u>\$ (80,743)</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – EMS DONATIONS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 1,500	\$ 1,500	\$ 2,062	\$ 562
Other Revenue	118,500	118,500	136,007	17,507
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>138,069</u>	<u>18,069</u>
EXPENDITURES				
Current:				
Health and Welfare				
Emergency Medical Services	127,500	145,372	143,538	1,834
Total Health and Welfare	127,500	145,372	143,538	1,834
Capital Outlay	-	50,479	50,478	1
Total Expenditures	<u>127,500</u>	<u>195,851</u>	<u>194,016</u>	<u>1,835</u>
Net Change in Fund Balance	(7,500)	(75,851)	(55,947)	19,904
Fund Balance-Beginning	304,687	304,687	304,687	-
Fund Balance-Ending	<u>\$ 297,187</u>	<u>\$ 228,836</u>	<u>\$ 248,740</u>	<u>\$ 19,904</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – RURAL ADDRESSING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 1,000	\$ 1,000	\$ 11,109	\$ 10,109
Other Revenue	20,000	20,000	21,805	1,805
Total Revenues	<u>21,000</u>	<u>21,000</u>	<u>32,914</u>	<u>11,914</u>
EXPENDITURES				
Current:				
General Administration				
Rural Addressing	2,500	32,117	32,116	(1)
Total General Administration	<u>2,500</u>	<u>32,117</u>	<u>32,116</u>	<u>(1)</u>
Total Expenditures	<u>2,500</u>	<u>32,117</u>	<u>32,116</u>	<u>(1)</u>
Net Change in Fund Balance	18,500	(11,117)	798	11,915
Fund Balance-Beginning	191,472	191,472	191,472	-
Fund Balance-Ending	<u>\$ 209,972</u>	<u>\$ 180,355</u>	<u>\$ 192,270</u>	<u>\$ 11,915</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – LAW LIBRARY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 18,000	\$ 18,000	\$ 18,676	\$ 676
Investment Income	300	300	6,403	6,103
Total Revenues	<u>18,300</u>	<u>18,300</u>	<u>25,079</u>	<u>6,779</u>
EXPENDITURES				
Current:				
General Administration				
Law Library	12,500	13,537	13,536	1
Total General Administration	<u>12,500</u>	<u>13,537</u>	<u>13,536</u>	<u>1</u>
Total Expenditures	<u>12,500</u>	<u>13,537</u>	<u>13,536</u>	<u>1</u>
Net Change in Fund Balance	5,800	4,763	11,543	6,780
Fund Balance-Beginning	72,002	72,002	72,002	-
Fund Balance-Ending	<u>\$ 77,802</u>	<u>\$ 76,765</u>	<u>\$ 83,545</u>	<u>\$ 6,780</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CHECK AND PROCESS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 1,600	\$ 1,600	\$ 1,303	\$ (297)
Total Revenues	<u>1,600</u>	<u>1,600</u>	<u>1,303</u>	<u>(297)</u>
 Net Change in Fund Balance	 1,600	 1,600	 1,303	 (297)
Fund Balance-Beginning	25,422	25,422	25,422	-
Fund Balance-Ending	<u>\$ 27,022</u>	<u>\$ 27,022</u>	<u>\$ 26,725</u>	<u>\$ (297)</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – SHERIFF ESCROW FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 200	\$ 200	\$ 2,807	\$ 2,607
Other Revenue	750	750	9,462	8,712
Total Revenues	950	950	12,269	11,319
EXPENDITURES				
Current:				
Public Safety				
Sheriff	850	6,538	6,538	-
Total Public Safety	850	6,538	6,538	-
Total Expenditures	850	6,538	6,538	-
Net Change in Fund Balance	100	(5,588)	5,731	11,319
Fund Balance-Beginning	30,409	30,409	30,409	-
Fund Balance-Ending	\$ 30,509	\$ 24,821	\$ 36,140	\$ 11,319

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CHILD FOSTER CARE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 1,000	\$ 1,000	\$ 7,858	\$ 6,858
Other Revenue	1,250	1,250	1,042	(208)
Total Revenues	2,250	2,250	8,900	6,650
EXPENDITURES				
Current:				
Health and Welfare				
Child Protective Services	8,000	8,700	8,552	148
Total Health and Welfare	8,000	8,700	8,552	148
Total Expenditures	8,000	8,700	8,552	148
Net Change in Fund Balance	(5,750)	(6,450)	348	6,798
Fund Balance-Beginning	149,307	149,307	149,307	-
Fund Balance-Ending	\$ 143,557	\$ 142,857	\$ 149,655	\$ 6,798

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – DISTRICT ATTORNEY FORFEITURE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 10,000	\$ 10,000	\$ 22,226	\$ 12,226
Investment Income	600	600	2,848	2,248
Total Revenues	<u>10,600</u>	<u>10,600</u>	<u>25,074</u>	<u>14,474</u>
EXPENDITURES				
Current:				
Legal				
District Attorney	5,000	3,352	-	3,352
Total Legal	<u>5,000</u>	<u>3,352</u>	<u>-</u>	<u>3,352</u>
Total Expenditures	<u>5,000</u>	<u>3,352</u>	<u>-</u>	<u>3,352</u>
Net Change in Fund Balance	5,600	7,248	25,074	17,826
Fund Balance-Beginning	113,407	113,407	113,407	-
Fund Balance-Ending	<u>\$ 119,007</u>	<u>\$ 120,655</u>	<u>\$ 138,481</u>	<u>\$ 17,826</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – SHERIFF FORFEITURE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 1,000	\$ 1,000	\$ 4,495	\$ 3,495
Investment Income	200	200	68	(132)
Total Revenues	1,200	1,200	4,563	3,363
EXPENDITURES				
Current:				
Public Safety				
Sheriff	29,000	29,000	8,500	20,500
Total Public Safety	29,000	29,000	8,500	20,500
Total Expenditures	29,000	29,000	8,500	20,500
Net Change in Fund Balance	(27,800)	(27,800)	(3,937)	23,863
Fund Balance-Beginning	5,266	5,266	5,266	-
Fund Balance-Ending	\$ (22,534)	\$ (22,534)	\$ 1,329	\$ 23,863

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – RECORD MANAGEMENT PRESERVATION – COUNTY CLERK
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 78,000	\$ 78,000	\$ 83,440	\$ 5,440
Investment Income	1,500	1,500	29,521	28,021
Total Revenues	79,500	79,500	112,961	33,461
EXPENDITURES				
Current:				
General Administration				
County Clerk	60,000	60,000	56,388	3,612
Total General Administration	60,000	60,000	56,388	3,612
Total Expenditures	60,000	60,000	56,388	3,612
Net Change in Fund Balance	19,500	19,500	56,573	37,073
Fund Balance-Beginning	487,662	487,662	487,662	-
Fund Balance-Ending	\$ 507,162	\$ 507,162	\$ 544,235	\$ 37,073

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – RECORD MANAGEMENT PRESERVATION – DISTRICT CLERK
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 7,500	\$ 7,500	\$ 10,822	\$ 3,322
Investment Income	200	200	8,019	7,819
Total Revenues	<u>7,700</u>	<u>7,700</u>	<u>18,841</u>	<u>11,141</u>
Net Change in Fund Balance	7,700	7,700	18,841	11,141
Fund Balance-Beginning	87,139	87,139	87,139	-
Fund Balance-Ending	<u>\$ 94,839</u>	<u>\$ 94,839</u>	<u>\$ 105,980</u>	<u>\$ 11,141</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – COUNTY AND DISTRICT COURT TECHNOLOGY FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 1,700	\$ 1,700	\$ 1,392	\$ (308)
Investment Income	100	100	2,375	2,275
Total Revenues	1,800	1,800	3,767	1,967
EXPENDITURES				
Current:				
General Administration				
County Clerk and District Technology	1,000	1,000	-	1,000
Total General Administration	1,000	1,000	-	1,000
Total Expenditures	1,000	1,000	-	1,000
Net Change in Fund Balance	800	800	3,767	2,967
Fund Balance-Beginning	26,812	26,812	26,812	-
Fund Balance-Ending	\$ 27,612	\$ 27,612	\$ 30,579	\$ 2,967

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – RECORD PRESERVATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 10,500	\$ 10,500	\$ 6,469	\$ (4,031)
Investment Income	700	700	6,648	5,948
Total Revenues	<u>11,200</u>	<u>11,200</u>	<u>13,117</u>	<u>1,917</u>
EXPENDITURES				
Current:				
Judicial				
District Clerk	36,500	36,500	-	36,500
Total Judicial	<u>36,500</u>	<u>36,500</u>	<u>-</u>	<u>36,500</u>
Total Expenditures	<u>36,500</u>	<u>36,500</u>	<u>-</u>	<u>36,500</u>
Net Change in Fund Balance	(25,300)	(25,300)	13,117	38,417
Fund Balance-Beginning	139,913	139,913	139,913	-
Fund Balance-Ending	<u>\$ 114,613</u>	<u>\$ 114,613</u>	<u>\$ 153,030</u>	<u>\$ 38,417</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – ARCHIVE FEE COUNTY CLERK FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 90,000	\$ 90,000	\$ 73,859	\$ (16,141)
Investment Income	1,500	1,500	8,211	6,711
Total Revenues	91,500	91,500	82,070	(9,430)
EXPENDITURES				
Current:				
General Administration				
County Clerk	61,000	61,000	58,254	2,746
Total General Administration	61,000	61,000	58,254	2,746
Total Expenditures	61,000	61,000	58,254	2,746
Net Change in Fund Balance	30,500	30,500	23,816	(6,684)
Fund Balance-Beginning	158,418	158,418	158,418	-
Fund Balance-Ending	\$ 188,918	\$ 188,918	\$ 182,234	\$ (6,684)

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – PERSONNEL EMPLOYEE TESTING
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 100	\$ 100	\$ 1,574	\$ 1,474
Total Revenues	100	100	1,574	1,474
EXPENDITURES				
Current:				
Financial Administration				
Personnel and Benefits	15,100	15,100	14,136	964
Total General Administration	15,100	15,100	14,136	964
Total Expenditures	15,100	15,100	14,136	964
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(12,562)	2,438
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 Fund Balance	-	-	2,438	2,438
Fund Balance-Beginning	11,721	11,721	11,721	-
Fund Balance-Ending	\$ 11,721	\$ 11,721	\$ 14,159	\$ 2,438

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CONSTABLE NUMBER ONE TRAINING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 20	\$ 20	\$ 105	\$ 85
Intergovernmental Revenues	700	700	1,672	972
Total Revenues	720	720	1,777	1,057
EXPENDITURES				
Current:				
Public Safety				
Constable Number One	1,500	1,500	241	1,259
Total Public Safety	1,500	1,500	241	1,259
Total Expenditures	1,500	1,500	241	1,259
Net Change in Fund Balance	(780)	(780)	1,536	2,316
Fund Balance-Beginning	2,928	2,928	2,928	-
Fund Balance-Ending	\$ 2,148	\$ 2,148	\$ 4,464	\$ 2,316

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CONSTABLE NUMBER TWO TRAINING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 10	\$ 10	\$ 123	\$ 113
Intergovernmental Revenues	700	700	1,462	762
Total Revenues	710	710	1,585	875
EXPENDITURES				
Current:				
Public Safety				
Constable Number Two	1,500	1,500	499	1,001
Total Public Safety	1,500	1,500	499	1,001
Total Expenditures	1,500	1,500	499	1,001
Net Change in Fund Balance	(790)	(790)	1,086	1,876
Fund Balance-Beginning	3,967	3,967	3,967	-
Fund Balance-Ending	\$ 3,177	\$ 3,177	\$ 5,053	\$ 1,876

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CONSTABLE NUMBER THREE TRAINING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 30	\$ 30	\$ 115	\$ 85
Intergovernmental Revenues	650	650	1,462	812
Total Revenues	680	680	1,577	897
EXPENDITURES				
Current:				
Public Safety				
Constable Number Three	1,500	1,500	306	1,194
Total Public Safety	1,500	1,500	306	1,194
Total Expenditures	1,500	1,500	306	1,194
Net Change in Fund Balance	(820)	(820)	1,271	2,091
Fund Balance-Beginning	3,638	3,638	3,638	-
Fund Balance-Ending	\$ 2,818	\$ 2,818	\$ 4,909	\$ 2,091

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CONSTABLE NUMBER FOUR TRAINING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 30	\$ 30	\$ 244	\$ 214
Intergovernmental Revenues	630	630	1,462	832
Total Revenues	660	660	1,706	1,046
EXPENDITURES				
Current:				
Public Safety				
Constable Number Three	1,500	1,500	-	1,500
Total Public Safety	1,500	1,500	-	1,500
Total Expenditures	1,500	1,500	-	1,500
Net Change in Fund Balance	(840)	(840)	1,706	2,546
Fund Balance-Beginning	8,602	8,602	8,602	-
Fund Balance-Ending	\$ 7,762	\$ 7,762	\$ 10,308	\$ 2,546

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – COURTHOUSE SECURITY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 31,400	\$ 31,400	\$ 23,598	\$ (7,802)
Investment Income	1,000	1,000	15,709	14,709
Total Expenditures	<u>32,400</u>	<u>32,400</u>	<u>39,307</u>	<u>6,907</u>
EXPENDITURES				
Current:				
Capital Outlay	22,500	50,460	50,460	-
Total Expenditures	<u>22,500</u>	<u>50,460</u>	<u>50,460</u>	<u>-</u>
Net Change in Fund Balance	9,900	(18,060)	(11,153)	6,907
Fund Balance-Beginning	289,157	289,157	289,157	-
Fund Balance-Ending	<u>\$ 299,057</u>	<u>\$ 271,097</u>	<u>\$ 278,004</u>	<u>\$ 6,907</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – DISTRICT COURT ARCHIVE
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 1,500	\$ 1,500	\$ 20	\$ (1,480)
Investment Income	100	100	2,517	2,417
Total Revenues	<u>1,600</u>	<u>1,600</u>	<u>2,537</u>	<u>937</u>
Net Change in Fund Balance	1,600	1,600	2,537	937
Fund Balance-Beginning	29,320	29,320	29,320	-
Fund Balance-Ending	<u>\$ 30,920</u>	<u>\$ 30,920</u>	<u>\$ 31,857</u>	<u>\$ 937</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – UNCLAIMED AND ABANDONED PROPERTY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 100	\$ 100	\$ 718	\$ 618
Other Revenue	350	350	758	408
Total Revenues	<u>450</u>	<u>450</u>	<u>1,476</u>	<u>1,026</u>
Net Change in Fund Balance	450	450	1,476	1,026
Fund Balance-Beginning	28,350	28,350	28,350	-
Fund Balance-Ending	<u>\$ 28,800</u>	<u>\$ 28,800</u>	<u>\$ 29,826</u>	<u>\$ 1,026</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – HOMELAND SECURITY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 2	\$ 2	\$ 51	\$ 49
Total Revenues	<u>2</u>	<u>2</u>	<u>51</u>	<u>49</u>
Net Change in Fund Balance	2	2	51	49
Fund Balance-Beginning	600	600	600	-
Fund Balance-Ending	<u>\$ 602</u>	<u>\$ 602</u>	<u>\$ 651</u>	<u>\$ 49</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – COMMUNITY DEVELOPMENT PROGRAM FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 5	\$ 5	\$ 2	\$ (3)
Total Revenues	5	5	2	(3)
EXPENDITURES				
Current:				
General Administration				
Non-Departmental	-	656	655	1
Total General Administration	-	656	655	1
Total Expenditures	-	656	655	1
Net Change in Fund Balance	5	(651)	(653)	(2)
Fund Balance-Beginning	653	653	653	-
Fund Balance-Ending	\$ 658	\$ 2	\$ -	\$ (2)

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – TOBACCO SETTLEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 3,000	\$ 3,000	\$ 33,411	\$ 30,411
Intergovernmental Revenues	30,000	30,000	106,374	76,374
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>139,785</u>	<u>106,785</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	66,500	66,500	-	66,500
Total Public Safety	<u>66,500</u>	<u>66,500</u>	<u>-</u>	<u>66,500</u>
Total Expenditures	<u>66,500</u>	<u>66,500</u>	<u>-</u>	<u>66,500</u>
Net Change in Fund Balance	(33,500)	(33,500)	139,785	173,285
Fund Balance-Beginning	462,919	462,919	462,919	-
Fund Balance-Ending	<u>\$ 429,419</u>	<u>\$ 429,419</u>	<u>\$ 602,704</u>	<u>\$ 173,285</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – CLERKS ELECTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Donations	\$ -	\$ -	\$ 5,230	\$ 5,230
Investment Income	200	200	2,970	2,770
Other Revenue	1,000	1,000	2,878	1,878
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>11,078</u>	<u>9,878</u>
EXPENDITURES				
Current:				
Elections				
Clerk Elections	400	5,864	5,864	-
Total Elections	<u>400</u>	<u>5,864</u>	<u>5,864</u>	<u>-</u>
Total Expenditures	<u>400</u>	<u>5,864</u>	<u>5,864</u>	<u>-</u>
Net Change in Fund Balance	800	(4,664)	5,214	9,878
Fund Balance-Beginning	28,808	28,808	28,808	-
Fund Balance-Ending	<u>\$ 29,608</u>	<u>\$ 24,144</u>	<u>\$ 34,022</u>	<u>\$ 9,878</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – RURAL HEALTH PILOT PROGRAM FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 500	\$ 500	\$ 2,583	\$ 2,083
Total Revenues	500	500	2,583	2,083
Net Change in Fund Balance	500	500	2,583	2,083
Fund Balance-Beginning	30,093	30,093	30,093	-
Fund Balance-Ending	\$ 30,593	\$ 30,593	\$ 32,676	\$ 2,083

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – BAIL BOND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 1,000	\$ 1,000	\$ 500	\$ (500)
Investment Income	40	40	684	644
Total Revenues	1,040	1,040	1,184	144
EXPENDITURES				
Current:				
Judicial				
District Clerk	2,125	2,125	270	1,855
Total Judicial	2,125	2,125	270	1,855
Total Expenditures	2,125	2,125	270	1,855
Net Change in Fund Balance	(1,085)	(1,085)	914	1,999
Fund Balance-Beginning	8,151	8,151	8,151	-
Fund Balance-Ending	\$ 7,066	\$ 7,066	\$ 9,065	\$ 1,999

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – SO TRAINING FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 100	\$ 100	\$ 982	\$ 882
Intergovernmental Revenues	3,500	3,500	8,489	4,989
Total Revenues	3,600	3,600	9,471	5,871
EXPENDITURES				
Current:				
Public Safety				
Sheriff	3,600	16,459	16,459	-
Total Public Safety	3,600	16,459	16,459	-
Total Expenditures	3,600	16,459	16,459	-
Net Change in Fund Balance	-	(12,859)	(6,988)	5,871
Fund Balance-Beginning	11,833	11,833	11,833	-
Fund Balance-Ending	\$ 11,833	\$ (1,026)	\$ 4,845	\$ 5,871

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – SHERIFF’S DONATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 700	\$ 700	\$ 5,368	\$ 4,668
Other Revenue	25,000	25,000	28,685	3,685
Total Revenues	<u>25,700</u>	<u>25,700</u>	<u>34,053</u>	<u>8,353</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	3,700	21,300	17,546	3,754
Total Public Safety	<u>3,700</u>	<u>21,300</u>	<u>17,546</u>	<u>3,754</u>
Capital Outlay	25,000	26,088	26,088	-
Total Expenditures	<u>28,700</u>	<u>47,388</u>	<u>43,634</u>	<u>3,754</u>
Net Change in Fund Balance	(3,000)	(21,688)	(9,581)	12,107
Fund Balance-Beginning	92,713	92,713	92,713	-
Fund Balance-Ending	<u>\$ 89,713</u>	<u>\$ 71,025</u>	<u>\$ 83,132</u>	<u>\$ 12,107</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – HOTEL MOTEL TAX
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
General Sales and Use Taxes	\$ 200,000	\$ 200,000	\$ 206,391	\$ 6,391
Investment Income	3,000	3,000	29,198	26,198
Total Revenues	203,000	203,000	235,589	32,589
EXPENDITURES				
Current:				
Culture and Recreation				
Hotel Motel Tax	200,000	200,000	126,736	73,264
Total Culture and Recreation	200,000	200,000	126,736	73,264
Total Expenditures	200,000	200,000	126,736	73,264
Net Change in Fund Balance	3,000	3,000	108,853	105,853
Fund Balance-Beginning	636,376	636,376	636,376	-
Fund Balance-Ending	\$ 639,376	\$ 639,376	\$ 745,229	\$ 105,853

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – HEALTH COUNTY REWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 10	\$ 10	\$ 210	\$ 200
Other Revenue	1,000	1,000	36	(964)
Total Revenues	1,010	1,010	246	(764)
EXPENDITURES				
Current:				
Health and Welfare				
Health County Rewards	1,500	1,500	1,262	238
Total Health and Welfare	1,500	1,500	1,262	238
Total Expenditures	1,500	1,500	1,262	238
Net Change in Fund Balance	(490)	(490)	(1,016)	(526)
Fund Balance-Beginning	3,619	3,619	3,619	-
Fund Balance-Ending	\$ 3,129	\$ 3,129	\$ 2,603	\$ (526)

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – COUNTY PRETRIAL DIVERSION
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 10,000	\$ 10,000	\$ 11,750	\$ 1,750
Investment Income	200	200	3,119	2,919
Total Revenues	<u>10,200</u>	<u>10,200</u>	<u>14,869</u>	<u>4,669</u>
EXPENDITURES				
Current:				
Legal				
District Attorney	1,100	1,100	-	1,100
Total Legal	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Expenditures	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Net Change in Fund Balance	9,100	9,100	14,869	5,769
Fund Balance-Beginning	30,802	30,802	30,802	-
Fund Balance-Ending	<u>\$ 39,902</u>	<u>\$ 39,902</u>	<u>\$ 45,671</u>	<u>\$ 5,769</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Pecan Glen Road District Debt Service Fund	Tax Note Series 2007	Total Non- Major Debt Service Funds
ASSETS			
Cash and Cash Equivalents	\$ 70,321	\$ 2,402,109	\$ 2,472,430
Property Taxes Receivable	24,168	29,097	53,265
Allowance for Uncollectible Taxes	(4,834)	(2,910)	(7,744)
Total Assets	<u>\$ 89,655</u>	<u>\$ 2,428,296</u>	<u>\$ 2,517,951</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Property Taxes	19,334	26,188	45,522
Deferred Inflows - Taxes Collected in Advanced	48,502	1,872	50,374
Total Deferred Inflows of Resources	<u>67,836</u>	<u>28,060</u>	<u>95,896</u>
FUND BALANCES			
Restricted for:			
Debt Service	21,819	2,400,236	2,422,055
Total Fund Balances	<u>21,819</u>	<u>2,400,236</u>	<u>2,422,055</u>
Total Liabilities and Fund Balances	<u>\$ 89,655</u>	<u>\$ 2,428,296</u>	<u>\$ 2,517,951</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, 2025

	Pecan Glen Road District Debt Service Fund	Tax Note Series 2007	Total Non- Major Debt Service Funds
REVENUES			
Property Taxes	\$ 62,750	\$ 533,910	\$ 596,660
Investment Income	112	98,041	98,153
Total Revenues	<u>62,862</u>	<u>631,951</u>	<u>694,813</u>
EXPENDITURES			
Current:			
General Administration	1,307	-	1,307
Debt Service:			
Principal	45,000	410,000	455,000
Interest	21,615	6,150	27,765
Fees	400	-	400
Total Expenditures	<u>68,322</u>	<u>416,150</u>	<u>484,472</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(5,460)</u>	<u>215,801</u>	<u>210,341</u>
Net Change in Fund Balance	(5,460)	215,801	210,341
Fund Balance-Beginning	<u>27,279</u>	<u>2,184,435</u>	<u>2,211,714</u>
Fund Balance-Ending	<u>\$ 21,819</u>	<u>\$ 2,400,236</u>	<u>\$ 2,422,055</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – PECAN GLEN ROAD DISTRICT
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property Taxes	\$ 63,850	\$ 63,850	\$ 62,750	\$ (1,100)
Investment Income	100	100	112	12
Total Revenues	<u>63,950</u>	<u>63,950</u>	<u>62,862</u>	<u>(1,088)</u>
EXPENDITURES				
Current:				
General Administration				
Non-Departmental	400	1,308	1,307	1
Total General Administration	<u>400</u>	<u>1,308</u>	<u>1,307</u>	<u>1</u>
Debt Service:				
Principal	40,000	45,000	45,000	-
Interest	22,255	21,615	21,615	-
Fees	400	400	400	-
Total Expenditures	<u>63,055</u>	<u>68,323</u>	<u>68,322</u>	<u>1</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>895</u>	<u>(4,373)</u>	<u>(5,460)</u>	<u>(1,087)</u>
Net Change in Fund Balance	895	(4,373)	(5,460)	(1,087)
Fund Balance-Beginning	27,279	27,279	27,279	-
Fund Balance-Ending	<u>\$ 28,174</u>	<u>\$ 22,906</u>	<u>\$ 21,819</u>	<u>\$ (1,087)</u>

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – TAX NOTES SERIES 2007
 FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property Taxes	\$ 429,919	\$ 429,919	\$ 533,910	\$ 103,991
Investment Income	15,000	15,000	98,041	83,041
Total Revenues	<u>444,919</u>	<u>444,919</u>	<u>631,951</u>	<u>187,032</u>
EXPENDITURES				
Current:				
Debt Service:				
Principal	400,000	410,000	410,000	-
Interest	18,300	8,300	6,150	2,150
Fees	400	400	-	400
Total Expenditures	<u>418,700</u>	<u>418,700</u>	<u>416,150</u>	<u>2,550</u>
Net Change in Fund Balance	26,219	26,219	215,801	189,582
Fund Balance-Beginning	2,184,435	2,184,435	2,184,435	-
Fund Balance-Ending	<u>\$ 2,210,654</u>	<u>\$ 2,210,654</u>	<u>\$ 2,400,236</u>	<u>\$ 189,582</u>

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WASHINGTON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Income	\$ 1,500	\$ 1,500	\$ 27	\$ (1,473)
Total Revenues	1,500	1,500	27	(1,473)
Net Change in Fund Balance	1,500	1,500	27	(1,473)
Fund Balance-Beginning	16,450	16,450	16,450	-
Fund Balance-Ending	\$ 17,950	\$ 17,950	\$ 16,477	\$ (1,473)

WASHINGTON COUNTY, TEXAS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

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.

WASHINGTON COUNTY, TEXAS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025

	Snack Fund	Community Service Restitution	Justice of the Peace Number One	Justice of the Peace Number Two
ASSETS				
Cash and Cash Equivalents	\$ 5,633	\$ 63,734	\$ 11,129	\$ 7,953
Total Assets	<u>5,633</u>	<u>63,734</u>	<u>11,129</u>	<u>7,953</u>
LIABILITIES				
Due to Other Governments	1,129	-	11,129	7,953
Total Liabilities	<u>1,129</u>	<u>-</u>	<u>11,129</u>	<u>7,953</u>
NET POSITION (DEFICITS)				
Restricted for Individuals and Others	4,504	63,734	-	-
Total Net Position	<u>\$ 4,504</u>	<u>\$ 63,734</u>	<u>\$ -</u>	<u>\$ -</u>

Justice of the Peace Number Three	Justice of the Peace Number Four	Fairgrounds	BPA/DA Seized Money	Criminal Justice	County Clerk	District Clerk
\$ 13,158	\$ 6,291	\$ 12,198	\$ 19,273	\$ 65,702	\$ 2,546,420	\$ 1,566,010
13,158	6,291	12,198	19,273	65,702	2,546,420	1,566,010
13,158	6,256	-	-	65,702	-	-
13,158	6,256	-	-	65,702	-	-
-	35	12,198	19,273	-	2,546,420	1,566,010
\$ -	\$ 35	\$ 12,198	\$ 19,273	\$ -	\$ 2,546,420	\$ 1,566,010

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WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Sheriff	Tax Assessor Collector	County Attorney	Total Custodial Funds
ASSETS				
Cash and Cash Equivalents	\$ 256,042	\$ 370,675	\$ 1	\$ 4,944,219
Total Assets	256,042	370,675	1	4,944,219
LIABILITIES				
Due to Other Governments	-	-	-	105,327
Total Liabilities	-	-	-	105,327
NET POSITION (DEFICITS)				
Restricted for Governments and Others	256,042	370,675	1	4,838,892
Total Net Position	\$ 256,042	\$ 370,675	\$ 1	\$ 4,838,892

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Snack Fund	Community Service Restitution	Justice of the Peace Number One	Justice of the Peace Number Two
ADDITIONS				
Fees of Office	\$ -	\$ -	\$ 149,686	\$ 149,306
Contributions from Individuals and Other Governments	3,315	-	-	-
Investment Income	544	1,543	-	-
Miscellaneous	-	-	-	-
Total Additions	<u>3,859</u>	<u>1,543</u>	<u>149,686</u>	<u>149,306</u>
DEDUCTIONS				
Payments to Individuals and Other Governments	6,043	-	159,339	158,188
Total Deductions	<u>6,043</u>	<u>-</u>	<u>159,339</u>	<u>158,188</u>
 Change in Net Position	 (2,184)	 1,543	 (9,653)	 (8,882)
Net Position - Beginning	6,688	62,191	9,653	8,882
Net Position - Ending	<u>\$ 4,504</u>	<u>\$ 63,734</u>	<u>\$ -</u>	<u>\$ -</u>

Justice of the Peace Number Three	Justice of the Peace Number Four	Fairgrounds	BPA/DA Seized Money	Criminal Justice	County Clerk	District Clerk
\$ 123,710	\$ 88,984	\$ -	\$ -	\$ -	\$ 1,412,297	\$ -
-	-	9,514	5,361	358,611	-	1,549,994
-	-	-	1,717	-	-	-
-	-	-	-	300	-	-
<u>123,710</u>	<u>88,984</u>	<u>9,514</u>	<u>7,078</u>	<u>358,911</u>	<u>1,412,297</u>	<u>1,549,994</u>
<u>133,286</u>	<u>95,611</u>	<u>19,865</u>	<u>58,651</u>	<u>393,303</u>	<u>3,717,173</u>	<u>1,147,990</u>
<u>133,286</u>	<u>95,611</u>	<u>19,865</u>	<u>58,651</u>	<u>393,303</u>	<u>3,717,173</u>	<u>1,147,990</u>
(9,576)	(6,627)	(10,351)	(51,573)	(34,392)	(2,304,876)	402,004
<u>9,576</u>	<u>6,662</u>	<u>22,549</u>	<u>70,846</u>	<u>34,392</u>	<u>4,851,296</u>	<u>1,164,006</u>
<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 12,198</u>	<u>\$ 19,273</u>	<u>\$ -</u>	<u>\$ 2,546,420</u>	<u>\$ 1,566,010</u>

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(CONCLUDED)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Sheriff	Tax Assessor Collector	County Attorney	Total Custodial Funds
ADDITIONS				
Fees of Office	\$ -	\$ -	\$ -	\$ 1,923,983
Contributions from Individuals and Other Governments	434,201	23,222,914	10,175	25,594,085
Investment Income	-	-	-	3,804
Miscellaneous	-	-	-	300
Total Additions	<u>434,201</u>	<u>23,222,914</u>	<u>10,175</u>	<u>27,522,172</u>
DEDUCTIONS				
Payments to Individuals and Other Governments	418,128	23,231,304	10,174	29,549,055
Total Deductions	<u>418,128</u>	<u>23,231,304</u>	<u>10,174</u>	<u>29,549,055</u>
Change in Net Position	16,073	(8,390)	1	(2,026,883)
Net Position - Beginning	<u>239,969</u>	<u>379,065</u>	<u>-</u>	<u>6,865,775</u>
Net Position - Ending	<u>\$ 256,042</u>	<u>\$ 370,675</u>	<u>\$ 1</u>	<u>\$ 4,838,892</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	School Land Damage Fund	Permanent School Available Fund	School Land Improvement Fund	Total Private- Purpose Trust Funds
ASSETS				
Cash and Cash Equivalents	\$ 39,666	\$ 1,378,471	\$ 734,788	\$ 2,152,925
Total Assets	<u>\$ 39,666</u>	<u>\$ 1,378,471</u>	<u>\$ 734,788</u>	<u>\$ 2,152,925</u>
NET POSITION (DEFICITS)				
Held in Trust for Other Purposes	<u>\$ 39,666</u>	<u>\$ 1,378,471</u>	<u>\$ 734,788</u>	<u>\$ 2,152,925</u>
Total Net Position	<u>\$ 39,666</u>	<u>\$ 1,378,471</u>	<u>\$ 734,788</u>	<u>\$ 2,152,925</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025

	School Land Damage Fund	Permanent School Available Fund	School Land Improvement Fund	Total Private-Purpose Trust Funds
ADDITIONS				
Investment income	\$ 1,889	\$ 68,241	\$ 34,756	\$ 104,886
Lease Income	-	439,187	72,343	511,530
Total Additions	<u>1,889</u>	<u>507,428</u>	<u>107,099</u>	<u>616,416</u>
DEDUCTIONS				
Administrative Expenses	642	65,967	4,109	70,718
Payments to Schools	-	336,297	-	336,297
Total Deductions	<u>642</u>	<u>402,264</u>	<u>4,109</u>	<u>407,015</u>
Change in Net Position	1,247	105,164	102,990	209,401
Net Position - Beginning	<u>38,419</u>	<u>1,273,307</u>	<u>631,798</u>	<u>1,943,524</u>
Net Position - Ending	<u>\$ 39,666</u>	<u>\$ 1,378,471</u>	<u>\$ 734,788</u>	<u>\$ 2,152,925</u>

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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	156-161
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	162-166
These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	
Debt Capacity	167-170
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	171-172
These schedules help the reader understand the environment within which the County’s financial activities take place.	
Operating Information	173-175
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)

	2016	2017	2018	2019	2020	2021	2022	2023 ⁽¹⁾	2024	2025
Governmental Activities										
Net investment in capital assets	\$ 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	\$ 37,984,428
Restricted	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	12,459,379
Unrestricted	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	23,902,895
Total Governmental Activities Net Position	<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>	<u>\$ 74,346,702</u>

TABLE 2

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities:										
General Administration	\$ 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	\$ 7,112,209
Judicial	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	2,688,080
Legal	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	2,237,606
Elections	76,400	51,895	81,450	117,751	125,065	119,735	380,258	210,900	310,581	286,160
Financial Administration	754,759	769,748	727,455	880,472	898,336	988,812	977,806	1,127,327	1,477,128	1,349,586
Public Facilities	369,428	404,283	331,686	736,867	540,461	415,454	1,117,974	324,153	464,843	694,997
Public Safety	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	10,031,571
Public Transportation	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	5,733,191
Health and Welfare	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	18,640,345
Culture and Recreation	635,180	558,007	704,139	699,336	748,727	818,582	938,713	979,994	1,020,389	1,076,718
Conservation	173,571	162,777	180,465	219,304	223,343	412,822	44,907	211,934	229,043	235,560
Data Processing	180,435	195,917	116,826	170,123	190,746	237,171	228,375	-	-	-
Interest on Long-Term Debt	93,727	105,375	96,675	84,160	112,187	170,485	12,653	65,549	145,515	156,858
Total Primary Gov. Expenses	\$ 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	\$ 50,242,881
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Administration	\$ 796,979	\$ 964,100	\$ 970,447	\$ 966,921	\$ 913,982	\$ 1,050,666	\$ 1,071,881	\$ 1,068,412	\$ 584,440	\$ 612,621
Judicial	729,069	733,348	848,410	685,850	492,698	486,149	465,045	463,540	185,616	489,820
Legal	36,305	41,532	31,676	23,739	17,111	18,091	40,344	40,213	197,874	164,973
Elections	-	-	-	-	-	-	-	-	-	5,230
Financial Administration	232,000	219,526	243,237	227,965	202,334	285,403	219,767	219,056	11,072	20,227
Public Facilities	21,982	25,459	27,128	24,511	23,710	25,787	37,193	37,073	248,529	230,225
Public Safety	56,910	87,352	118,272	178,545	255,961	266,823	162,317	161,792	574,969	610,328
Public Transportation	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	885,119
Health and Welfare	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	10,428,950
Culture and Recreation	60,556	162,295	164,109	181,945	117,522	180,144	242,768	241,983	81,358	82,847
Operating Grants and Contributions	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	3,902,631
Capital Grants and Contributions	2,753,212	605,561	570,536	989,212	1,298,811	828,871	2,656,968	312,277	-	140,650
Total Primary Gov. Prog. Rev.	\$ 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	\$ 17,573,621
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (32,669,260)

TABLE 3

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (Expense)/Revenue										
Governmental Activities	(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)	(32,669,260)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 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	\$ 31,532,986
Sales Taxes	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	4,942,947
Hotel Motel Taxes	123,233	188,162	157,658	196,273	130,278	147,015	174,594	171,857	213,723	206,391
Mixed Beverage Taxes	46,460	54,188	59,263	80,666	62,557	79,592	89,412	120,291	120,102	139,770
Investment Earnings	128,624	215,383	328,396	568,115	494,006	268,057	339,589	1,634,587	1,883,893	1,972,871
Miscellaneous	908,609	320,998	715,850	794,655	687,948	1,166,460	550,822	1,777,778	1,341,918	1,398,485
Gain (loss) on Sale of Capital Assets	24,528	18,386	136,118	-	-	126,528	-	(1,828,565)	505,410	346,088
Total Gov. Activities Program Revenues	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	40,539,538
Change in Net Position	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	7,870,278
Governmental Activities	\$ 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	\$ 7,870,278

TABLE 4

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	\$ 20,419	\$ 18,635,771	\$ 14,446	\$ 5,657	\$ 17,765	\$ 6,594	\$ 11,267	\$ 6,919	\$ 6,523	\$ -
Assigned	-	-	-	-	-	-	-	-	349,474	339,770
Committed	45,500	45,500	45,500	-	-	-	-	-	-	-
Unassigned	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	17,833,978
Total General Fund	<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>	<u>\$ 18,173,748</u>
All Other Governmental Funds										
Restricted for:										
Nonspendable	\$ 318,928	\$ 332,952	\$ 388,339	\$ 593,105	\$ 560,683	\$ 522,331	\$ 700,702	\$ 865,054	\$ 1,097,267	\$ 1,338,301
Restricted	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	8,821,517
Committed	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	-	(432,456)	(223,298)	(160,453)	(321,420)	(1,165,464)	(1,699,925)	(2,697,427)	-	-
Total All Other Governmental Funds	<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>	<u>\$ 10,159,818</u>

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

	2016	2017	2018	2019
Revenues				
Taxes	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302	\$ 20,773,072
Intergovernmental	3,668,776	1,542,435	1,747,141	1,610,112
Licenses , Permits, and Fees	1,465,144	1,546,936	1,544,615	1,572,376
Charges for Services	3,765,632	4,277,244	4,052,747	4,228,202
Investment Income	128,625	215,382	328,397	568,115
Miscellaneous	1,534,735	1,060,574	1,102,038	1,200,834
Total Revenues	28,639,271	27,278,342	28,765,240	29,952,711
Expenditures				
General Administration	5,110,721	5,240,543	4,989,320	4,077,917
Judicial	1,659,009	1,621,301	1,763,558	1,929,012
Legal	1,353,427	1,452,175	1,347,709	1,439,884
Elections	75,115	50,400	77,751	155,063
Financial Administration	684,886	735,703	708,126	853,966
Public Facilities	263,822	310,045	242,153	615,186
Public Safety	5,233,093	5,175,922	5,657,335	6,924,350
Public Transportation	6,109,916	5,728,500	5,467,166	9,686,864
Health and Welfare	4,138,340	4,866,335	4,813,127	4,966,634
Culture and Recreation	534,209	488,750	610,052	628,277
Conservation	161,201	154,086	174,166	212,120
Data Processing	180,435	195,917	70,197	127,381
Debt Service				
Principal	295,000	305,000	315,000	325,000
Interest and fiscal charges	141,775	132,775	123,475	111,438
Bond issuance costs	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	25,940,949	26,457,452	26,359,135	32,053,092
Excess of Revenues				
Over (Under) Expenditures	2,698,322	820,890	2,406,105	(2,100,381)
Other Financing Sources (Uses)				
Loan Proceeds	-	-	-	-
Transfers In	1,169,900	1,160,273	1,816,113	3,618,337
Transfers Out	(1,169,900)	(1,160,273)	(1,816,113)	(3,618,337)
Issuance of long-term debt	-	-	-	-
Premium or discount on bonds issued	-	-	-	-
Proceeds from Right to Use Lease Asset	-	-	-	417,208
Payment to refunded bond escrow agent	-	-	-	-
Insurance recoveries	-	-	-	507,829
Sale of capital assets	24,529	19,836	136,119	87,134
Total Other Financing				
Sources (Uses)	24,529	19,836	136,119	1,012,171
Net Change in Fund Balances	\$ 2,722,851	\$ 840,726	\$ 2,542,224	\$ (1,088,210)
Debt Service as a Percentage of Noncapital Expenditures	1.7%	1.7%	1.7%	1.4%

	2020	2021	2022	2023	2024	2025
\$	22,368,135	\$ 23,772,650	\$ 26,975,598	\$ 28,511,883	\$ 30,741,079	\$ 32,356,379
	1,883,850	1,846,463	3,317,723	2,350,244	3,634,414	4,201,805
	1,467,829	1,429,532	1,479,992	1,548,464	1,323,892	1,341,696
	4,438,625	5,112,584	6,111,533	7,677,355	9,607,326	12,188,644
	494,006	268,056	339,588	1,634,587	1,883,983	1,972,871
	1,550,107	1,399,418	1,306,510	2,017,413	1,221,413	1,239,961
	32,202,552	33,828,703	39,530,944	43,739,946	48,412,107	53,301,356
	4,002,315	4,360,983	4,413,881	4,742,649	5,669,431	6,581,816
	1,925,826	2,048,506	2,311,958	2,319,308	2,338,907	2,427,127
	1,225,966	1,231,130	1,368,721	1,388,744	2,052,474	1,989,168
	121,659	99,097	365,325	210,747	275,261	257,928
	889,501	1,000,738	1,032,771	1,126,622	1,309,748	1,212,209
	453,200	339,398	1,077,988	323,982	410,944	614,321
	7,111,135	7,489,628	8,818,638	9,050,682	9,487,542	9,076,260
	6,813,486	6,341,725	6,428,187	3,275,168	4,837,556	5,108,843
	6,201,269	7,954,340	10,199,222	11,192,398	12,866,352	13,546,263
	699,031	1,338,824	824,329	979,727	898,808	952,953
	220,984	284,449	268,490	198,335	201,661	209,835
	148,004	194,429	185,633	-	-	-
	857,208	365,000	375,000	931,815	922,577	1,113,084
	87,638	52,969	62,152	109,195	151,553	164,411
	59,474	103,191	-	-	800	400
	-	-	-	4,932,739	6,805,872	9,743,764
	30,816,696	33,204,407	37,732,295	40,782,111	48,229,486	52,998,382
	1,385,856	624,296	1,798,649	2,957,835	182,621	302,974
	-	-	-	-	-	1,003,342
	-	1,982,815	2,592,144	3,272,755	8,566,120	1,573,049
	-	(1,982,815)	(2,592,144)	(3,272,755)	(8,566,120)	(1,573,049)
	2,235,000	950,001	-	-	-	-
	97,159	(29,053)	-	-	-	-
	-	-	224,866	867,158	333,860	45,623
	(1,969,912)	-	-	-	-	-
	-	692,877	69,452	70,179	-	-
	7,973	155,747	81,063	70,676	513,000	346,088
	370,220	1,769,572	375,381	1,008,013	846,860	1,395,053
\$	1,756,076	\$ 2,393,868	\$ 2,174,030	\$ 3,965,848	\$ 1,029,481	\$ 1,698,027
	3.2%	1.3%	1.2%	3.0%	2.7%	3.0%

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
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
2025	31,532,986	4,942,947	206,391	139,770	36,822,094
Percentage Change 2016 - 2025	105%	96%	67%	214%	104%

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
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%
2025	2025	15,510,807,566	866,833,430	8,284,754,478	7,817,441,994	0.3840	7,817,441,994	1.00%

Source: Washington County Appraisal District

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	
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	4.3542
2025	0.3765	0.0075	0.3840	0.8039	2.3800	0.6231	4.1910

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	2025			2015		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Magnolia Oil & Gas Operating LLC	662,466,660	1	13.10%	-	-	0.00%
Blue Bell Creameries	126,971,616	2	2.51%	47,382,967	2	1.56%
Aspen Midstream, LLC	84,114,148	3	1.66%	-	-	0.00%
Geosouthern Operating II LLC	74,782,676	4	1.48%	-	-	0.00%
LCRA Transmission Srv Corp	65,331,560	5	1.29%	62,059,190	1	2.04%
Matterhorn Express Pipeline LLC	57,284,213	6	1.13%	-	-	0.00%
Valmont/ALS	48,859,164	7	0.97%	30,123,520	4	0.99%
Wildfire Energy Operating LLC	37,318,956	8	0.74%	-	-	0.00%
BNSF Railway Company	30,119,370	9	0.60%	13,929,640	9	0.46%
Bluebonnet Electric Co-op	24,246,540	10	0.48%	15,543,020	8	0.51%
Enervest Operating LLC	-	-	0.00%	26,831,850	5	0.88%
MIC Group LLC (West)	-	-	0.00%	16,492,360	7	0.54%
Germania Farm Mutual Aid Assoc	-	-	0.00%	11,843,910	10	0.39%
ETC Texas Pipeline LTD	-	-	0.00%	21,780,560	6	0.72%
Enervest Operating #399	-	-	0.00%	44,369,040	3	1.46%
Subtotal	1,211,494,903		23.96%	290,356,057		9.57%
All Others	3,844,836,662		76.04%	2,744,728,335		90.43%
Total	\$ 5,056,331,565		100.00%	\$ 3,035,084,392		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			Total Collected to Date		
		Amount	Percentage of Levy	Total Collections to Date	Amount	Percentage of Levy	
2016	\$ 15,874,930	\$ 11,842,945	74.60%	\$ 15,842,972	\$ 15,842,972	99.80%	
2017	16,741,607	12,663,081	75.64%	16,698,462	16,698,462	99.74%	
2018	17,486,203	13,350,354	76.35%	17,435,422	17,435,422	99.71%	
2019	19,369,231	14,778,586	76.30%	19,312,911	19,312,911	99.71%	
2020	19,932,897	14,941,147	74.96%	19,865,056	19,865,056	99.66%	
2021	21,978,042	16,542,420	75.27%	21,894,735	21,894,735	99.62%	
2022	23,395,157	17,982,846	76.87%	23,265,100	23,265,100	99.44%	
2023	25,913,720	18,303,962	70.63%	25,696,513	25,696,513	99.16%	
2024	27,033,252	19,861,381	73.47%	26,651,414	26,651,414	98.59%	
2025	29,460,065	17,627,414	59.83%	17,627,414	17,627,414	59.83%	

Source: Washington County Appraisal District

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 Other Governmental 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				
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
2025	-	825,000	825,000	773,261	30,760	1,003,342	1,807,363	2,632,363	0.10%	69

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
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
2025	-	-	825,000	825,000	0.01%	22

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
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	\$ 69,215,000	35.22%	\$ 24,101,178
City of Burton	880,000	0.67%	5,903
School Districts			
Brenham Independent School District	27,188,370	62.11%	17,223,115
Burton Independent School District	41,525,000	18.32%	9,105,147
Special Districts			
Oak Hill Fresh Water District	370,000	0.92%	3,453
Subtotal, Overlapping Debt			<u>50,438,796</u>
County Direct Debt	2,632,363	100.00%	<u>2,632,363</u>
GRAND TOTALS			<u><u>\$ 53,071,159</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.

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

	2016	2017	2018	2019	2020 ⁽¹⁾	2021 ⁽¹⁾	2022 ⁽¹⁾	2023 ⁽¹⁾	2024 ⁽¹⁾	2025
Assessed Valuation	\$ 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	\$ 6,958,638,950	\$ 7,391,311,340	\$ 7,817,441,994
Debt Limit, 10% of Assessed Value	331,179,904	343,847,195	358,232,238	412,488,093	424,152,890	461,458,674	624,584,927	695,863,895	739,131,134	781,744,199
Amount of Debt Applicable to Limit										
General Obligation Debt	3,418,023	3,782,143	2,630,000	2,305,000	2,022,443	2,520,000	2,145,000	-	825,000	825,000
Less: Resources for Repayment	(739,545)	(840,188)	(983,171)	(1,169,174)	(1,468,596)	(1,664,017)	(1,894,472)	(2,003,731)	\$ (2,211,714)	\$ (2,422,055)
Total Net Debt Applicable to Limit	2,678,478	2,941,955	1,646,829	1,135,826	553,847	855,983	250,528	(2,003,731)	(1,386,714)	(1,597,055)
Legal Debt Margin	\$ 328,501,426	\$ 340,905,240	\$ 356,585,409	\$ 411,352,267	\$ 423,599,043	\$ 460,602,691	\$ 624,334,399	\$ 634,084,472	\$ 740,517,848	\$ 783,341,254
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.81%	0.86%	0.46%	0.28%	0.13%	0.19%	0.04%	-0.29%	-0.19%	-0.20%

Note:

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Population ⁽¹⁾	34,765	34,765	35,043	35,108	35,882	35,771	36,290	36,420	37,810	38,288
Personal Income (thousands) ⁽¹⁾	\$ 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	\$ 2,747,251
Per Capita Income ⁽¹⁾	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265	\$ 55,735	\$ 58,426	\$ 59,623	\$ 73,301	\$ 75,085	\$ 72,659
Median Age ⁽¹⁾	42	42	42	42	42	42	42	42	42	42
School Enrollment ⁽²⁾	5,367	5,434	5,454	5,528	5,356	5,429	4,939	5,349	4,865	4,838
College Enrollement ⁽³⁾	19,422	18,977	19,581	19,183	17,956	16,831	17,554	18,301	18,089	18,095
Unemployment Rate ⁽⁴⁾	5.1%	4.2%	3.6%	5.5%	6.1%	4.0%	4.0%	3.5%	3.8%	3.4%

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 Commision.

WASHINGTON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
LAST TEN CALENDAR YEARS (UNAUDITED)

2025	2015
<u>Employer</u> ⁽¹⁾⁽²⁾	<u>Employer</u> ⁽¹⁾⁽²⁾
Blue Bell Creameries	Brenham State Supported Living Center
Brenham ISD	Blue Bell Creameries
Blinn College	Brenham ISD
Washington County	Blinn College
CHI St. Joseph Health	Wal-Mart Supercenter
Kruse Village	Tempur Sealy Mattress
Valmont Industries	Germania Insurance
Tempur Sealy	Scott and White Hospital
Brazos Valley Schools Credit Union	City of Brenham
Wal-Mart Supercenter	MIC Group

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.

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

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Administration	24.69	21.51	23.29	23.60	25.60	23	20.60	24.10	24.50	25.00
Judicial/Courts	31.28	31.51	30.79	27.66	26.57	26.5	27.50	30.00	31.50	30.50
Legal	5.50	5.13	5.19	5.00	5.00	5	5.00	5.00	7.00	6.00
Financial Administration	8.00	8.03	8.00	8.00	8.00	7.5	7.50	7	8.00	8.00
Public Facilities	2.88	3.35	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50
Public Safety	85.90	88.28	96.08	110.38	108.30	79.5	85.50	89.00	90.00	88.00
Public Transportation	30.00	29.6	31.00	31.00	31.00	28	31.00	32.00	32.00	36.00
Health and Welfare	45.00	47.59	46.50	45.00	51.60	43.5	48.50	49	54.00	53.00
Culture and Recreation	4.00	4	4.00	4.00	4.00	3	4.00	4.00	5.00	5.50
Conservation	2.90	5	2.99	4.49	4.16	3.9	3.00	5.00	5.00	5.00
Elections	1.57	1.35	0.85	0.53	0.64	2	2.00	2.00	2.00	2.00
Total	242	245	252	263	268	225	238	251	263	263

Source: County Human Resources

TABLE 18

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

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Marriage license issued	258	254	240	210	220	217	249	246	243	281
Birth certificates	351	329	321	227	268	236	325	430	411	314
Death certificates	282	292	287	278	351	373	312	345	320	385
Judicial										
County court										
Instruments recorded	6,724	8,908	9,190	8,104	7,753	9,341	9,353	7,662	7,013	7,247
Probate cases filed	171	180	195	180	171	240	196	191	151	176
Civil cases filed	227	171	212	204	169	179	250	190	125	133
Criminal Cases- County Attorney	778	672	794	712	752	724	762	702	716	551
District court										
Civil cases filed	235	272	271	308	213	206	247	295	227	203
Tax cases filed	22	64	41	46	13	12	36	35	70	96
Civil motions filed	9	2	1	0	5	0	0	0	-	-
Criminal Cases Filed	402	313	300	377	282	239	300	330	495	264
Criminal motions filed	104	81	92	72	51	60	94	94	85	99
Justice Court										
Cases filed	2,983	2,920	3,915	3,488	2,324	2,139	3,122	5,296	3,116	4,730
Fines/court cost collected	784,668	793,406	887,096	850,623	653,316	598,610	634,113	418,837	569,765	626,379
County Court at Law										
Cases filed	325	272	324	285	250	232	232	204	234	615
Juvenile										
Cases filed	18	23	24	11	16	27	27	38	32	14
Legal										
County Attorney										
Merchant Fees	42,252	32,462	38,282	16,344	11,149	7,291	20,683	8,514	1,020	2,257
Restitution	6,641	6,184	2,939	1,465	1,228	845	1,070	730	1,018	9,163
Public Safety										
Total Warrants Served	1,428	1,211	1,025	1,043	950	998	926	1,034	929	956
Jail bookings	1,997	1,737	1,807	2,141	1,313	1,221	1,290	1,526	1,405	1,327
Jail average daily occupancy	94	80	997	86	85	80	81	80	86	95
Public Facilities										
Fairground Rentals Dollars	175,619	163,488	172,357	164,384	113,364	130,124	198,160	228,333	229,990	293,660
Road and Bridge										
Miles of County Roads	626	626	626	626	627	627	628	628	628	632
Miles of paved roads	454	458	463	464	465	465	465	465	465	471
Miles of unpaved roads	172	168	163	162	162	162	162	162	162	162

Source: County Offices

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

<u>Function/Program</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>	<u>2025</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	22	22	22	22	22	22	22	27	27	34
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	1
EMS Station 4	-	-	1	1	1	1	1	1	1	1
EMS Station 5	-	-	1	1	1	1	1	1	1	1
EMS Station 6	-	-	-	-	-	-	-	-	-	1
Landing Pad	-	-	-	-	-	-	1	2	2	2
Hangar	-	-	-	-	-	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	454	458	463	464	464	465	466	466	466	471
Miles of Unpaved Roads	172	168	163	162	162	162	162	162	162	162
Bridges	120	122	122	122	122	122	122	122	122	122

Source: County Offices