

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

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WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

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Introductory Section

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Sharon Stolz
Washington County Auditor

July 15, 2021

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

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for Washington County for the fiscal year ended December 31, 2020. State law, V.T.C.A. LCC 114.025 and 115.045, require that Washington County publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

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

Profile of the Government

Washington County, incorporated in 1837, is located in the center of the "core" of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county approximately 610 square miles in area with a 2010 census population of 33,718, an increase of 11.0% from the 2000 census of 30,373. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term.

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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

- Sales Tax – Although sales tax was budgeted to increase by \$150,000 in 2020 over the prior year, actual performance for FY20 left an unfavorable variance of 1.32%.
- Property Valuations – The property valuations increased 2.83% from \$4,124,880,926 in FY19 to \$4,241,528,896 in FY20. During the year, the County had \$ 120,000,000 in new property added to the tax rolls.

- Unemployment Rate for the County – The unemployment rate for Washington County in December 2020 was 6.1 percent, which is up from the 3.5 percent rate one year ago. The current rate was favorable to the state's average unemployment rate of 7.17 percent for the same time period.

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

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

- The Baker Katz retail center is a new development of commercial properties along the Highway 290 corridor should begin opening for business in May of 2022. This includes the development of two fifty acre tracts. Included are retail areas from 40,000 square feet in size down to 4,000 square feet.
- Blinn College Campus Expansion includes construction of a new STEI Building (science, technology, engineering, and innovation) slated for opening in August 2021. Also, through a public-private partnership model, a new residence hall is being constructed. The project calls for two separate buildings, one designated to accommodate 320 beds and the other 184 beds, scheduled for opening in Fall 2022.
- Washington County was the benefactor of individuals and businesses wanting to relocate to a smaller, yet innovative community as the result of the pandemic. Throughout 2020, the county saw its real estate market prosper.

A contributing factor to Washington County's current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eleven active tax abatements for the fiscal year 2020.

As provided in the Texas Local Government Code, the Commissioners' Court approved a Chapter 380 Economic Development Agreement with BK Stringer Limited related to a commercial and retail development project. Upon completion, the 200,000 square foot development is expected to produce new taxable property value of more than \$20 million and annual sales tax revenues to the County. Recognizing the economic impact of COVID-19, this agreement was amended to allow additional time for construction. The date for the first certificate of occupancy was extended to May 2022. The County agreed to rebate a portion of sales tax generated from this development to BK Stringer. Sales tax grant payments shall be paid annually until the cumulative payments equal to \$6 million or a total of 12 years, whichever occurs first.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners' Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners' Court

consistently emphasize maintaining sufficient undesignated fund balance levels (unreserved net assets) to meet first quarter obligations of payroll and operating costs, and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Cash Management

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

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

Risk Management

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

The County insures against the risks from tort claims, workers' compensation benefits due employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County and any and all other claims asserted by employees and/or third parties against the County arising out of the normal conduct of County business. This coverage is provided by Texas Association of Counties. In addition, various control techniques, including employee accident prevention training, have been continued throughout the year to minimize accident-related losses.

Major Initiatives

2020 included continued work on Highways and a new bridge. Also, completion of a new Engineering and Development Services Building which houses numerous essential county offices. Finally, plans continue for a new communications facility and other improvements, continuation of salary updates, and an election during the pandemic.

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

A new complex, known as the Washington County Engineering and Development Services, which houses numerous essential county offices was completed in May of 2020 with a Grand Opening held on July 28th 2020.

County leaders continue plans to move forward with a new 911 Dispatch facility that has been a need for some time. A committee formed by the Commissioners Court has visited such facilities in other Texas cities and even out of state. The needs for such a facility are very specific. The county selected an architectural firm that specializes in such facilities, but actual construction is still some distance away.

In July 2019, Commissioners hired Public Sector Personnel Consultants, Inc. to perform a compensation comparison study in Washington County and surrounding areas. The study found some Washington County employee salaries are equal to or slightly above the peer group, but some employee salaries are less than similar positions in the peer group. Adjustments as approved by Commissioners were effective on January 1, 2020. Work continues to achieve market based salaries for all employees.

In November 2019, Commissioners approved a contract between Washington County EMS and REACH Air Medical Services for multi-mission public safety rescue helicopter program. The program will not only provide air medical transport, but will also allow firefighting capabilities for rural grass fires. The helicopter will also be fitted for search and rescue operations, including hoist rescue operations for water rescue. REACH will reimburse the county for all employee salaries, program direction, administrative oversight, and crew quarters. During 2020, this program has exceeded expectations for our residents.

Plans in the beginning phase include a Judicial Center, implementation of increased courthouse security, as well as improvements and restoration of the exterior of the historical courthouse building through grant funds. In addition, work will begin on an updated five-year strategic plan.

However, not all of the county's success included new structures. The county helped organize and run elections during the pandemic in a safe manner. Elections, such as the presidential election in November was described as having a "phenomenal" turnout with early voting and mail-in ballots.

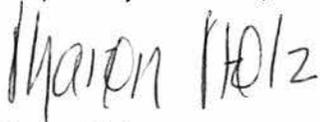
Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual report for the fiscal year ended December 31, 2019. This is the tenth consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Sharon Stolz
Washington County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Washington County
Texas**

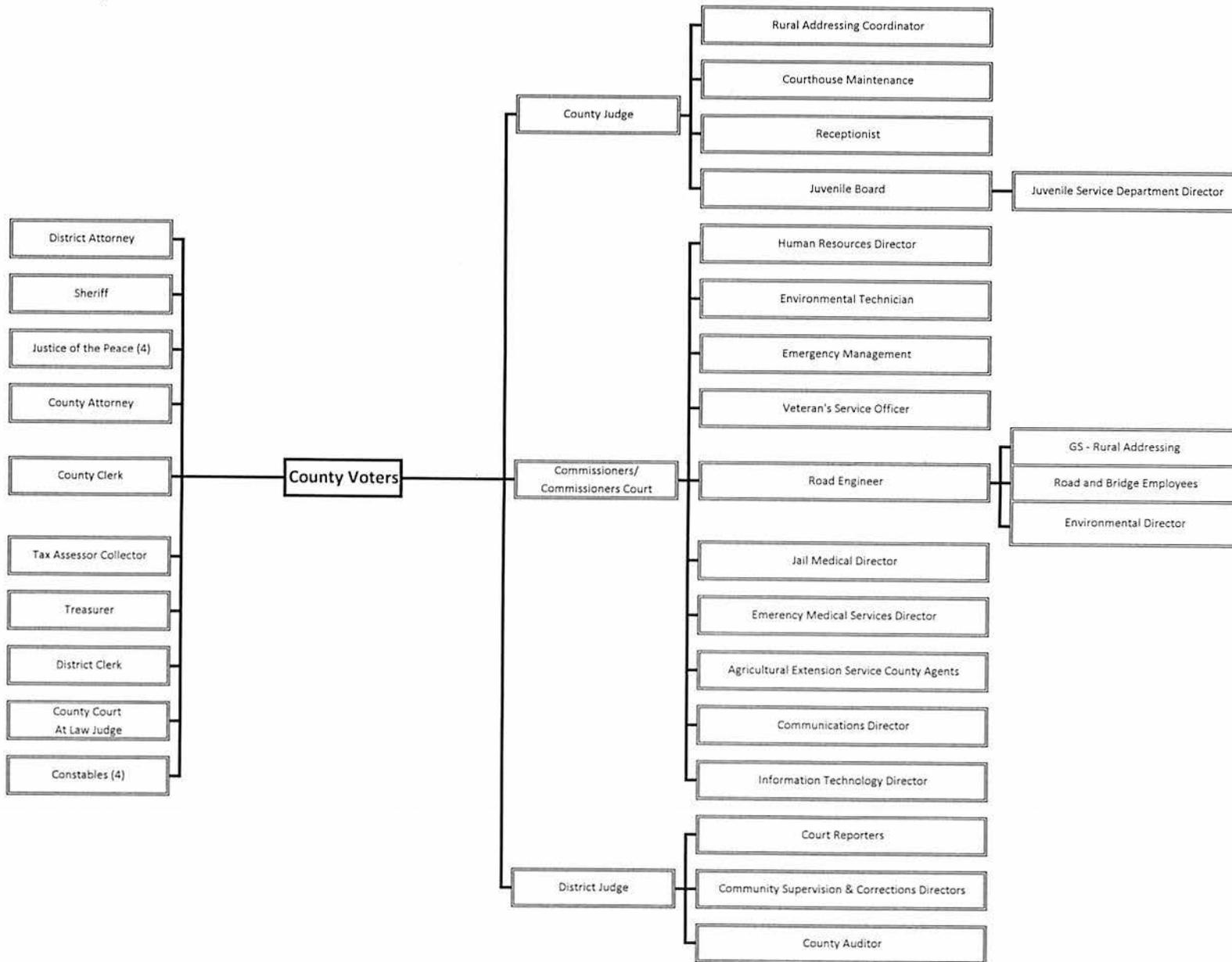
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

WASHINGTON COUNTY, TEXAS
 ORGANIZATION CHART
 December 31, 2020



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2020

District Judges

Carson Campbell
Reva L. Towslee Corbett

Judge, 21st Judicial District
Judge, 335th Judicial District

County Court at Law Judge

Eric Berg

Judge

Commissioners' Court

John Durrenberger
Don Koester
Candice Bullock
Kirk Hanath
Joy Fuchs

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

Law Enforcement

Otto Hanak
Julie Renken
Renee Mueller
Donna Damon
Jason Bender
Douglas Zwiener
Douglas Cone
Ken Tofel
William E. Kendall
Ken Holle
Vacant
David Blakey
Greg Rolling

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

Financial, Tax Assessing/Collecting Officials

Sharon Stolz
Peggy Kramer
Dorothy Borchardt

County Auditor*
County Treasurer
Tax Assessor/Collector

Recording Officials

Tammy Brauner
Beth Rothermel

District Clerk
County Clerk

* Denotes appointed officials. All others are elected officials.

Financial Section

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RUTLEDGE CRAIN & COMPANY,PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Washington County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2020, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


July 15, 2021

Management's Discussion and Analysis

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As management of the Washington County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2020 by \$47,395,478 (net position). Of this amount, \$11,556,243 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2,159,541.
- The County's governmental funds reported combined ending fund balances of \$17,858,043, an increase of \$1,756,076 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$9,708,959 or 52.63 % of total General Fund expenditures and transfers out.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$1,619,525 or 22.07 of total Road and Bridge expenditures. \$560,683 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$370,000 during the fiscal year. Annual debt service payments in the amount of \$340,000 were made on general obligation bonds. Compensated absences increased \$83,538, while the liability for unfunded OPEB decreased by \$112,412.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide statements consist of governmental activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. The Government Wide Financial Statements can be found on pages 22-23 of this report.

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

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

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

Washington County maintains 46 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 43 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, Hwy 290/36, JP Technology Fund, District Attorney, Ambulance Service Supplement, Corona Virus Relief Fund, Silver Crayon Project, EMS Donations, Check and Process, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture Fund, County Clerk Record Management Preservation, OPEB Funding, Records Management Preservation – District Clerk, County and District Court Technology, Record Preservation, Archive Fee-County Clerk, Personnel Employee Testing, Constable Training Funds 1-4, Courthouse Security, Tobacco Settlement, Bail Bond, Sheriff's Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, County Attorney Pretrial Diversion, and the Tax Note Series 2007. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

The Governmental Fund Financial Statements can be found on pages 24-31 of this report.

Fiduciary Funds. Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement. The Fiduciary Fund statements can be found on pages 32-33 of this report.

Notes to the financial statements. The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes are on pages 34-54 of this report.

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

Government-wide Financial Analysis

At the end of fiscal year, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$47,395,478. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

Net position. The largest portion of the County's net position, \$34,330,750, or 72.4 percent, reflects its investment in capital assets (land, buildings, machinery, and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position of \$1,508,485 is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$11,556,243, or 24.4 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
 Condensed Statement of Position

	12/31/2020	12/31/2019	Increase (Decrease)
ASSETS			
Current and other assets	\$ 42,103,538	\$ 39,666,821	\$ 2,436,717
Capital assets	36,553,193	36,420,713	132,480
Total assets	<u>78,656,731</u>	<u>76,087,534</u>	<u>2,569,197</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>3,953,818</u>	<u>5,131,169</u>	<u>(1,177,351)</u>
LIABILITIES			
Other liabilities	2,158,766	1,869,665	289,101
Long-term liabilities	9,677,224	13,569,091	(3,891,867)
Total liabilities	<u>11,835,990</u>	<u>15,438,756</u>	<u>(3,602,766)</u>
DEFERRED INFLOWS OF RESOURCES	<u>23,379,081</u>	<u>20,544,010</u>	<u>2,835,071</u>
NET POSITION			
Invested in capital assets, net	34,330,750	33,597,703	733,047
Restricted for debt service	1,508,485	1,200,950	307,535
Unrestricted	11,556,243	10,437,284	1,118,959
	<u>\$ 47,395,478</u>	<u>\$ 45,235,937</u>	<u>\$ 2,159,541</u>

Note: Restated – See Note IV. G.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2020

Changes in Net Position. The net position of the County increased by \$2,159,541 for the fiscal year ended December 31, 2020.

Governmental Activities. Governmental activities increased the County's net position by \$2,159,541 from the prior year. This increase was caused by an increase in program revenues taxes and other miscellaneous income and a reduction of expenses.

Table 2
Changes in Net Position

	<u>12/31/2020</u>	<u>12/31/2019</u>	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 6,437,736	\$ 6,672,899	\$ (235,163)
Operating grants and contributions	638,434	768,949	(130,515)
Capital grants and contributions	1,298,811	989,212	309,599
General revenues			
Taxes	22,432,483	20,668,872	1,763,611
Interest	494,006	568,115	(74,109)
Miscellaneous	687,948	794,655	(106,707)
Total revenues	<u>31,989,418</u>	<u>30,462,702</u>	<u>1,526,716</u>
Expenses:			
General administration	4,345,393	4,557,519	(212,126)
Judicial	1,927,520	1,977,797	(50,277)
Legal	1,238,475	1,500,078	(261,603)
Elections	125,065	117,751	7,314
Financial administration	898,336	880,472	17,864
Public facilities	540,461	736,867	(196,406)
Public safety	7,650,308	6,668,653	981,655
Public transportation	5,678,762	4,919,463	759,299
Health and welfare	6,150,554	5,112,165	1,038,389
Culture and recreation	748,727	699,336	49,391
Conservation	223,343	219,304	4,039
Data processing	190,746	170,123	20,623
Interest on long-term debt	112,187	84,160	28,027
Total expenses	<u>29,829,877</u>	<u>27,643,688</u>	<u>2,186,189</u>
Increase (decrease) in net position	2,159,541	2,819,014	(659,473)
Net position - beginning of year	45,128,548	42,553,799	2,574,749
Prior period adjustment	107,389	(136,876)	244,265
Net position - end of year	<u>\$ 47,395,478</u>	<u>\$ 45,235,937</u>	<u>\$ 2,159,541</u>

Reporting the County's Most Significant Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$17,858,043. Of this amount, \$578,448 is classified as nonspendable for inventory and prepaid items, and is not available for appropriation. \$5,660,279 is restricted for specified usage by state statute or by agreements with other outside parties. \$2,249,542 is committed by resolution or court order of the Commissioner's Court. The remaining \$9,369,774 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, fund balance was \$9,708,959.

The fund balance of the General Fund increased by \$1,728,861 during the current fiscal year. This increase was a combination of revenues and other financing sources greater than expenditures and other financing uses partially due to contingency and indigent health savings.

The Road and Bridge Fund had a decrease in fund balance of \$ 1,141,197. This decrease was due to the construction of a new building using appropriated cash funding.

The Emergency Medical Services Fund had a decrease in fund balance of \$156,176. This decrease was the result of an increase in expenditures over the budgeted transfers from the General Fund in providing adequate funding for services provided.

Nonmajor governmental funds recognized an increase in fund balance of \$1,324,588. The Debt Service Fund had an increase of \$299,422, and the Special Revenue Funds had an increase of \$1,025,166. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The increase in the Special Revenue Funds was primarily caused by some funds experiencing negative variances others experienced positive variances resulting in an overall increase.

General Fund Budgetary Highlights. Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners' Court for their review and approval. In fiscal year 2020, in addition to line item transfers, the General Fund expenditure budget was increased by \$91,716 and other financing sources(uses) increased by \$ 24,134.

There was a negative variance between the final amended budget appropriations and the actual expenditures of \$1,886,487. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$4,841,431	\$3,867,079	\$974,352

Positive variance primarily due to amount budgeted exceeding amount necessary in personnel (salary contingency) and efficiency in management of other variable expenses throughout the General Administration function.

Health and Welfare	\$1,392,713	\$ 999,914	\$392,799
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Positive variance primarily due to indigent health care savings.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2020, amounts to \$36,308,958 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total increase in the County's investment in capital assets for the current year was .67 % primarily due to an increase of infrastructure.

Table 3
 Capital Assets at Year End

Asset	12/31/2020	12/31/2019	Increase (Decrease)
Land	\$ 649,820	\$ 649,820	\$ -
Buildings	11,806,877	6,236,137	5,570,740
Equipment	5,142,791	5,659,064	(516,273)
Infrastructure	18,953,705	19,766,980	(813,275)
Construction in progress	-	4,108,714	(4,108,714)
	\$ 36,553,193	\$ 36,420,715	\$ 132,478

Additional information on the County's capital assets can be found in the notes to the financial statements on page 41.

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$9,677,224.

Table 4
 Outstanding Debt at Year End

Type of Debt	12/31/2020	12/31/2019	Increase (Decrease)
General obligation bonds	\$ 1,935,000	\$ 2,305,000	\$ (370,000)
Premium/discount on bonds	87,443	100,802	(13,359)
Capital lease obligations	-	417,208	(417,208)
Notes payable	200,000	-	200,000
Compensated absences	375,569	292,031	83,538
Liability for unfunded OPEB	4,171,354	4,283,766	(112,412)
Net pension liability	2,907,858	6,170,284	(3,262,426)
	\$ 9,677,224	\$ 13,569,091	\$ (3,891,867)

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 42-44.

Economic Factors and Next Year's Budgets and Rates

The County adopted a 2020 tax rate of \$0.4950 per \$100 valuation to fund calendar year 2021. The budget will raise more total property taxes than last year's budget by \$549,000 or 2.886 %. This increase is primarily due to new property added to the tax roll this year in the amount of \$120,000,000 which generated \$594,000 in tax revenue.

Requests for Information

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

Basic Financial Statements

WASHINGTON COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2020

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 17,406,498
Receivables (net of allowances for uncollectibles):	9,136,984
<i>Inventories</i>	560,683
<i>Prepaid items</i>	67,257
Restricted assets:	
<i>Cash and cash equivalents</i>	14,932,116
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	649,820
<i>Buildings</i>	11,806,877
<i>Equipment</i>	5,142,791
<i>Infrastructure</i>	18,953,705
Total Assets	78,656,731
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	3,953,818
Total Deferred Outflows of Resources	3,953,818
LIABILITIES	
<i>Accounts payable</i>	745,774
<i>Accrued liabilities and other payables</i>	899,493
<i>Due to other governments</i>	513,499
Noncurrent liabilities:	
<i>Due within one year</i>	756,390
<i>Due in more than one year</i>	8,920,834
Total Liabilities	11,835,990
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred revenue - taxes</i>	4,600,536
<i>Deferred revenue - grants</i>	12,760
<i>Taxes collected in advance</i>	14,932,116
<i>Deferred revenue - pension</i>	3,600,082
<i>Deferred revenue - pension</i>	233,587
Total Deferred Inflows of Resources	23,379,081
NET POSITION:	
<i>Net Investment in Capital Assets</i>	34,330,750
Restricted For:	
<i>Debt Service</i>	1,508,485
<i>Unrestricted</i>	11,556,243
Total Net Position	\$ 47,395,478

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT A-2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
General administration	\$ 4,345,393	\$ 913,982	\$ 146,828	\$ 91,180	\$ (3,193,403)
Judicial	1,927,520	492,698	137,805	--	(1,297,017)
Legal	1,238,475	17,111	160,241	--	(1,061,123)
Elections	125,065	--	--	--	(125,065)
Financial administration	898,336	202,334	--	--	(696,002)
Public facilities	540,461	23,710	--	--	(516,751)
Public safety	7,650,308	255,961	33,398	980,595	(6,380,354)
Public transportation	5,678,762	1,104,899	29,332	118,220	(4,426,311)
Health and welfare	6,150,554	3,309,519	130,830	86,666	(2,623,539)
Culture and recreation	748,727	117,522	--	22,150	(609,055)
Conservation	223,343	--	--	--	(223,343)
Data processing	190,746	--	--	--	(190,746)
Interest on long-term debt	112,187	--	--	--	(112,187)
Total expenditures	<u>29,829,877</u>	<u>6,437,736</u>	<u>638,434</u>	<u>1,298,811</u>	<u>(21,454,896)</u>
Total Primary Government	<u>\$ 29,829,877</u>	<u>\$ 6,437,736</u>	<u>\$ 638,434</u>	<u>\$ 1,298,811</u>	<u>(21,454,896)</u>
General Revenues:					
Property Taxes					19,167,488
Sales Taxes					3,072,160
Hotel/Motel Taxes					130,278
Mixed Beverage Taxes					62,557
Unrestricted Investment Earnings					494,006
Miscellaneous					687,948
Total General Revenues and Transfers					<u>23,614,437</u>
Change in Net Position					2,159,541
Net Position - Beginning as adjusted (see footnote IV. G)					45,128,548
Prior Period Adjustment					107,389
Net Position - Ending					<u>\$ 47,395,478</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 9,394,233	\$ 2,288,481
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	4,081,754	1,317,848
<i>Accounts</i>	--	--
<i>Fines</i>	932,291	111,666
<i>Other</i>	39,577	3,521
<i>Intergovernmental</i>	597,803	27,581
<i>Due from other funds</i>	325,614	--
<i>Inventories</i>	--	560,683
<i>Prepaid items</i>	17,765	--
Restricted assets:		
<i>Cash and cash equivalents</i>	10,944,630	3,560,409
Total Assets	<u>\$ 26,333,667</u>	<u>\$ 7,870,189</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 115,252	\$ 613,714
<i>Accrued liabilities and other payables</i>	576,637	81,999
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	513,499	--
Total Liabilities	<u>1,205,388</u>	<u>695,713</u>
Deferred Inflows of Resources		
<i>Deferred revenue - taxes</i>	4,055,897	1,309,433
<i>Deferred revenue - fines</i>	418,793	111,666
<i>Deferred revenue - ambulance</i>	--	--
<i>Deferred revenue - grants</i>	--	12,760
<i>Taxes collected in advance</i>	10,944,630	3,560,409
Total Deferred Inflows of Resources	<u>15,419,320</u>	<u>4,994,268</u>
Fund balances:		
<i>Nonspendable</i>	17,765	560,683
<i>Restricted</i>	--	--
<i>Committed</i>	--	1,619,525
<i>Unassigned</i>	9,691,194	--
Total fund balances	<u>9,708,959</u>	<u>2,180,208</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 26,333,667</u>	 <u>\$ 7,870,189</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ 202,762	\$ 5,521,025	\$ 17,406,501
--	168,735	5,568,337
1,051,662	--	1,051,662
--	--	1,043,957
--	6,320	49,418
13,750	784,476	1,423,610
--	--	325,614
--	--	560,683
--	--	17,765
--	427,077	14,932,116
<u>\$ 1,268,174</u>	<u>\$ 6,907,633</u>	<u>\$ 42,379,663</u>
\$ 15,566	\$ 1,242	\$ 745,774
186,884	34,238	879,758
320,614	5,000	325,614
--	--	513,499
<u>523,064</u>	<u>40,480</u>	<u>2,464,645</u>
--	167,458	5,532,788
--	--	530,459
1,048,852	--	1,048,852
--	--	12,760
--	427,077	14,932,116
<u>1,048,852</u>	<u>594,535</u>	<u>22,056,975</u>
--	--	578,448
--	5,660,279	5,660,279
--	630,017	2,249,542
(303,742)	(17,678)	9,369,774
<u>(303,742)</u>	<u>6,272,618</u>	<u>17,858,043</u>
<u>\$ 1,268,174</u>	<u>\$ 6,907,633</u>	<u>\$ 42,379,663</u>

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WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2020

Total fund balances - governmental funds balance sheet	\$ 17,858,043
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	36,553,193
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	932,252
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,935,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(19,735)
Payables for notes which are not due in the current period are not reported in the funds.	(200,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(375,569)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	(36,810)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	530,458
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,048,852
Recognition of the County's net pension liability is not reported in the funds.	(2,907,858)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,600,082)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	3,985,047
Bond premiums/discounts are amortized in the SNA but not in the funds.	(87,443)
Recognition of the County's net OPEB liability is not reported in the funds.	(4,171,354)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(233,587)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>55,071</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 47,395,478</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund	Road and Bridge
Revenues:		
Taxes	\$ 17,035,698	\$ 4,514,901
Intergovernmental	448,561	101,069
Licenses, permits and fees	92,957	815,968
Fines and forfeitures	307,074	251,830
Charges for services	1,070,142	10,000
Interest	331,622	55,269
Miscellaneous	865,059	142,258
Total revenues	<u>20,151,113</u>	<u>5,891,295</u>
Expenditures:		
Current:		
General administration	3,855,981	--
Judicial	1,921,276	--
Legal	516,095	--
Elections	121,659	--
Financial administration	875,553	--
Public facilities	442,390	--
Public safety	7,016,087	--
Public transportation	--	6,813,486
Health and welfare	998,837	--
Culture and recreation	547,277	--
Conservation	215,984	--
Data processing	148,004	--
Debt service:		
Principal	--	517,208
Interest and fiscal charges	--	6,857
Bond issuance costs	--	--
Total expenditures	<u>16,659,143</u>	<u>7,337,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,491,970</u>	<u>(1,446,256)</u>
Other financing sources (uses):		
Transfers in	24,132	--
Transfers out	(1,790,155)	--
Issuance of bonds	--	--
Premium on bonds issued	--	--
Discount on bonds issued	--	--
Issuance of notes	--	300,000
Sale of capital assets	2,914	5,059
Payment to refunded bond escrow agent	--	--
Total other financing sources (uses)	<u>(1,763,109)</u>	<u>305,059</u>
Net change in fund balances	1,728,861	(1,141,197)
Fund balances, January 1	7,980,098	3,634,068
Prior Period Adjustment	--	(312,663)
Fund balances, December 31	<u>\$ 9,708,959</u>	<u>\$ 2,180,208</u>

The accompanying notes are an integral part of this statement.

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 817,536	\$ 22,368,135
100,296	1,233,924	1,883,850
--	--	908,925
--	--	558,904
3,100,538	257,945	4,438,625
3,746	103,369	494,006
395,025	147,765	1,550,107
<u>3,599,605</u>	<u>2,560,539</u>	<u>32,202,552</u>
--	146,334	4,002,315
--	4,550	1,925,826
--	709,871	1,225,966
--	--	121,659
--	13,948	889,501
--	10,810	453,200
--	95,048	7,111,135
--	--	6,813,486
4,906,185	296,247	6,201,269
--	151,754	699,031
--	5,000	220,984
--	--	148,004
--	340,000	857,208
--	80,781	87,638
--	59,474	59,474
<u>4,906,185</u>	<u>1,913,817</u>	<u>30,816,696</u>
<u>(1,306,580)</u>	<u>646,722</u>	<u>1,385,856</u>
1,150,404	652,751	1,827,287
--	(37,132)	(1,827,287)
--	1,935,000	1,935,000
--	113,700	113,700
--	(16,541)	(16,541)
--	--	300,000
--	--	7,973
--	(1,969,912)	(1,969,912)
<u>1,150,404</u>	<u>677,866</u>	<u>370,220</u>
(156,176)	1,324,588	1,756,076
(147,566)	4,948,030	16,414,630
--	--	(312,663)
<u>\$ (303,742)</u>	<u>\$ 6,272,618</u>	<u>\$ 17,858,043</u>

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WASHINGTON COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020*

Net change in fund balances - total governmental funds	\$ 1,756,076
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	4,131,191
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,857,854)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(140,860)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	87,501
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	11,183
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	340,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	417,208
Advance refunding of bonds is an expenditure in the funds but is not an expense in the SOA.	1,969,913
Amount deferred from bond refunding is amortized in the SOA but not in the funds.	9,589
Repayment of notes payable principal is an expenditure in the funds but is not an expense in the SOA.	100,000
(Increase) decrease in accrued interest from beginning of period to end of period.	20,424
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(83,538)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(21,446)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(185,015)
Certain grant revenues are deferred in the funds. This is the change in these amounts this year.	(89,261)
Proceeds of notes do not provide revenue in the SOA, but are reported as current resources in the funds.	(300,000)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(1,935,000)
Bond premiums are reported in the funds but not in the SOA.	(113,700)
Bond discounts are reported in the funds but not in the SOA.	16,541
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	92,693
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(66,104)
Change in net position of governmental activities - Statement of Activities	<u>\$ 2,159,541</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Private-purpose Trust Funds	Custodial Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,767,265	\$ 2,174,229
<i>Due from other funds</i>	--	26,854
Total Assets	<u>1,767,265</u>	<u>2,201,083</u>
LIABILITIES		
<i>Accounts payable</i>	36,778	--
<i>Due to other funds</i>	--	26,854
<i>Due to other governments</i>	--	742,516
Total Liabilities	<u>36,778</u>	<u>769,370</u>
NET POSITION		
<i>Restricted for individuals and others</i>	<u>\$ 1,730,487</u>	<u>\$ 1,431,713</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Private- Purpose Trusts	Custodial Funds
Additions:		
<i>Investment Income</i>	\$ 38,846	\$ --
<i>Lease income</i>	342,260	--
<i>Collections of taxes and fees</i>	--	41,415,341
<i>Miscellaneous</i>	6,000	--
Total Additions	<u>387,106</u>	<u>41,415,341</u>
Deductions:		
<i>Administrative Expenses</i>	6,385	--
<i>Payments to schools</i>	334,542	--
<i>Payments to others</i>	--	41,526,960
Total Deductions	<u>340,927</u>	<u>41,526,960</u>
Change in Net Position	46,179	(111,619)
Net Position-Beginning of the Year	1,684,308	--
Implement GASB 84 - Beginning as restated	--	1,543,332
Net Position-End of the Year	<u>\$ 1,730,487</u>	<u>\$ 1,431,713</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the Private Purpose Trust fiduciary fund financial statements (agency funds do not have a measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the State and merchants at year end on behalf of the County are also recognized as revenue. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

D. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

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

2. Receivables and payables

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

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

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

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

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

3. Inventories and prepaid items

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

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

4. Restricted assets

The 2020 tax levy is made to fund calendar year 2021. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

Buildings	20 - 30 years
Infrastructure	20 - 45 years
Machinery and Equipment	5 - 10 years

6. Compensated absences

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

7. Long-term obligations

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

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

8. Fund equity

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

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

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

Unrestricted – This component of net position consists of those assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Governmental funds classify fund balances as follows:

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

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

Committed Fund Balance – Amounts can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by passage of a resolution through the adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court remains in place until a similar action is taken (the passage of a resolution through another court order) to remove or revise the limitation.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Assigned Fund Balance – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners Court has by court order authorized the county auditor to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

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

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Prepays	\$17,765	\$ --	--	\$ --	\$17,765
Inventory	--	560,683	--	--	560,683
	<u>17,765</u>	<u>560,683</u>	<u>--</u>	<u>--</u>	<u>578,448</u>
Restricted for:					
Debt service	--	--	--	1,468,596	1,468,596
Justice administration	--	--	--	988,177	988,177
Preservation	--	--	--	665,397	665,397
Grants	--	--	--	1,404,219	1,404,219
Construction	--	--	--	581,317	581,317
Health and welfare	--	--	--	552,573	552,573
	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,660,279</u>	<u>5,660,279</u>
Committed to:					
Parks	--	--	--	--	--
Fire department	--	--	--	--	--
Road & bridge maintenance	--	1,619,525	--	--	1,619,525
OPEB funding	--	--	--	236,538	236,538
Emergency medical service	--	--	--	199,967	199,967
Law enforcement	--	--	--	6,213	6,213
General administration	--	--	--	187,299	187,299
	<u>--</u>	<u>1,619,525</u>	<u>--</u>	<u>630,017</u>	<u>2,249,542</u>
Assigned	--	--	--	--	--
Unassigned	9,691,194	--	(303,742)	(17,678)	9,369,774
	<u>\$9,708,959</u>	<u>\$2,180,208</u>	<u>(\$303,742)</u>	<u>\$6,272,618</u>	<u>\$17,858,043</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds." The details of this \$530,458 difference are as follows:

Justice of the peace	\$290,410
County clerk	117,627
District clerk	<u>122,421</u>
Total	<u>\$530,458</u>

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

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

Net change in prepaid items	<u>\$11,183</u>
-----------------------------	-----------------

III. DETAILED NOTES ON ALL FUNDS

- A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash and cash equivalents on hand and deposits was \$36,280,108, including restricted cash of \$14,932,116 and fiduciary cash of \$3,941,494. All of the bank balance of \$36,135,126 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

Investments

As of December 31, 2020, the County had no investments.

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

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

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

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable	\$4,081,754	\$1,317,848	\$ --	\$168,735	\$5,568,337
Accounts receivable	\$ --	\$ --	\$4,804,967	\$ --	\$4,804,967
Allowance for uncollectibles	--	--	(3,753,305)	--	(3,753,305)
Net other receivables	\$ --	\$ --	\$1,051,662	\$ --	\$1,051,662
Fines receivable	\$4,139,646	\$1,896,187	\$ --	\$ --	\$6,035,833
Allowance for uncollectibles	(3,207,355)	(1,784,521)	--	--	(4,991,876)
Net fines receivable	\$932,291	\$111,666	\$ --	\$ --	\$1,043,957
Other	\$39,577	\$3,521	\$ --	\$6,320	\$49,418
Intergovernmental	\$597,803	\$27,581	\$13,750	\$784,476	\$1,423,610

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

	Unavailable	Unearned	Total
Current tax levy receivable (2020) (General Fund)	\$ --	\$3,394,460	\$3,394,460
Current tax levy receivable (2020) (Road & Bridge Fund)	--	1,073,596	1,073,596
Current tax levy receivable (2020) (Debt Service Funds)	--	132,480	132,480
Taxes collected in advance (General Fund)	--	10,944,630	10,944,630
Taxes collected in advance (Road & Bridge Fund)	--	3,560,409	3,560,409
Taxes collected in advance (Debt Service Funds)	--	427,077	427,077
Delinquent property taxes receivable (General Fund)	661,437	--	661,437
Delinquent property taxes receivable (Road & Bridge Fund)	235,837	--	235,837
Delinquent property taxes receivable (Debt Service Fund)	34,978	--	34,978
Delinquent fines receivable (General Fund)	418,793	--	418,793
Delinquent fines receivable (Road & Bridge Fund)	111,666	--	111,666
Deferred grants	12,760	--	12,760
Delinquent ambulance receivables	1,048,852	--	1,048,852
Total deferred/unearned revenue for governmental funds	\$2,524,323	\$19,532,652	\$22,056,975

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

C. Capital assets

Capital asset activity for the year ended December 31, 2020:

	Balance 12/31/19	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/20
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$649,820	\$ --	\$ --	\$ --	\$649,820
Construction in progress	4,108,714	2,074,673	--	(6,183,387)	--
Total capital assets not being depreciated	4,758,534	2,074,673	--	(6,183,387)	649,820
Capital assets, being depreciated:					
Buildings	14,966,266	--	--	6,183,387	21,149,653
Machinery and equipment	16,073,879	1,101,166	(1,348,150)	--	15,826,895
Infrastructure	93,786,079	955,352	(342,569)	--	94,398,862
Total capital assets being depreciated	124,826,224	2,056,518	(1,690,719)	6,183,387	131,375,410
Less accumulated depreciation for:					
Buildings	(8,730,129)	(612,647)	--	--	(9,342,776)
Machinery and equipment	(10,414,815)	(1,482,630)	1,213,341	--	(10,684,104)
Infrastructure	(74,019,099)	(1,762,576)	336,518	--	(75,445,157)
Total accumulated depreciation	(93,164,043)	(3,857,853)	1,549,859	--	(95,472,037)
Total capital assets being depreciated, net	31,662,181	(1,801,335)	(140,860)	--	35,903,373
Governmental activities capital assets, net	<u>\$36,420,715</u>	<u>\$273,338</u>	<u>(\$140,860)</u>	<u>\$ --</u>	<u>\$36,553,193</u>

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

Governmental activities:

General administration	\$273,295
Judicial	1,140
Legal	10,239
Elections	14,031
Financial administration	1,651
Public facilities	87,039
Public safety	711,380
Public transportation	2,173,144
Health and welfare	431,999
Culture and recreation	107,445
Conservation	3,748
Data processing	42,742
Total depreciation expense - governmental activities	<u>\$3,857,853</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2020, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$325,614	\$ --
Emergency Medical	--	320,614
Total major funds	325,614	320,614
Nonmajor Funds:		
Silver Crayon Project	--	5,000
Total governmental funds	325,614	325,614
Fiduciary Funds:		
Justice of the Peace Number One	--	4,323
Justice of the Peace Number Two	--	3,443
Justice of the Peace Number Three	--	3,407
Justice of the Peace Number Four	--	2,779
County Clerk	--	7,906
District Clerk	--	4,996
Criminal Justice	26,854	--
Total Fiduciary Funds	26,854	26,854
Total	\$352,468	\$352,468

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$24,132	\$1,790,155
Road and Bridge	--	--
Emergency Medical Service	1,150,404	--
Total Major Funds	1,174,536	1,790,155
Nonmajor Governmental Funds		
District Attorney	631,751	--
Child Foster Care	6,000	--
Check and Process	--	9,030
District Attorney Forfeiture	--	13,000
Personnel Employee Testing	15,000	--
County Attorney Pretrial Diversion	--	15,102
Total Nonmajor governmental funds	652,751	37,132
Totals	\$1,827,287	\$1,827,287

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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

E. Long-term debt

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

The County refinanced a capital lease with a bank note in the current year. The equipment has an historical cost and accumulated amortization of \$531,084 and \$53,108 respectively.

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/20
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2020	\$1,935,000	02/20/20	02/15/25	3.00%	\$1,935,000
Total Governmental Long-term Debt					\$1,935,000

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
2021	\$365,000	\$52,575	\$417,575
2022	375,000	41,475	416,475
2023	385,000	30,075	415,075
2024	400,000	18,300	418,300
2025	410,000	6,150	416,150
Total	\$1,935,000	\$148,575	\$2,083,575

Note Payable Currently Outstanding:

Purpose	Original Amount	Date of Note	Final Maturity	Interest Rate	Balance 12/31/20
Two Motor Graders	\$300,000	3/26/20	3/23/22	2.21%	\$200,000

Annual debt service requirements to maturity for note payable:

Year	Note Payable		
	Principal	Interest	Total
2021	\$100,000	\$4,420	\$104,420
2022	100,000	2,210	102,210
Total	\$200,000	\$6,630	\$206,630

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2020, was as follows:

	Balance 12/31/19	Additions	Retirements	Balance 12/31/20	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes - series 2020	\$ --	\$1,935,000	--	\$1,935,000	\$365,000
Tax notes - series 2010	2,305,000	--	(2,305,000)	--	--
Less deferred amounts:					
For issuance premium	110,860	113,700	(122,230)	102,330	11,370
For issuance discount	(10,058)	(16,541)	11,712	(14,887)	(1,654)
Total bonds payable	2,405,802	2,032,159	(2,415,518)	2,022,443	374,716
Capital lease obligations	417,208	--	(417,208)	--	--
Notes payable	--	300,000	(100,000)	200,000	100,000
Compensated absences	292,031	302,558	(219,020)	375,569	281,674
Liability for unfunded OPEB	4,283,766	--	(112,412)	4,171,354	--
Net pension liability	6,170,284	5,133,405	(8,395,831)	2,907,858	--
Governmental Long-Term	\$13,569,091	\$7,768,122	(\$11,659,989)	\$9,677,224	\$756,390

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

The County issued \$1,935,000 of Limited Tax Refunding Bonds for a current refunding of the County's Series 2010 Limited Tax Refunding bonds. The refunding was undertaken to reduce total future debt service payments. The transaction resulted in an economic gain of \$121,681 and a reduction of \$128,556 in future debt service payments.

IV. OTHER INFORMATION

A. Risk management

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

B. Contingent Liabilities and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

The County periodically is defendant in various lawsuits. At December 31, 2020, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

C. Tax Abatements

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

Certain property improvements made during the improvement period are exempt from property taxes according to a multi year abatement schedule with decreasing amounts abated over a 7 year period. Property taxes assessed October 1, 2019 for fiscal year 2020 amounted to abatements of \$109,760. Property taxes assessed October 1, 2020 for fiscal year 2021 amounted to abatements or \$149,797.

D. Retirement Commitments

1. Plan Description

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

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

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

2. Benefits

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	119
Inactive employees entitled to but not yet receiving benefits	244
Active employees	228
	<hr/>
	591
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.48%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2019, were \$1,484,664 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.50%	5.20%
Private Equity	20.00%	8.20%
Global Equities	2.50%	5.50%
International Equities - Developed	7.00%	5.20%
International Equities - Emerging	7.00%	5.70%
Investment - Grade Bonds	3.00%	-0.20%
Strategic Credit	12.00%	3.14%
Direct Lending	11.00%	7.16%
Distressed Debt	4.00%	6.90%
REIT Equities	3.00%	4.50%
Master Limited Partnerships (MLPs)	2.00%	8.40%
Private Real Estate Partnerships	6.00%	5.50%
Hedge Funds	8.00%	2.30%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/18	\$44,516,377	\$38,346,091	\$6,170,286
Changes for the year:			
Service cost	1,336,772	--	1,336,772
Interest on total pension liability	3,636,754	--	3,636,754
Change of benefit terms	--	--	--
Difference between expected and actual experience	125,768	--	125,768
Effect of of assumptions changes or inputs	--	--	--
Refund of contributions	(176,107)	(176,107)	--
Benefit payments	(1,771,722)	(1,771,722)	--
Administrative expenses	--	(34,109)	34,109
Member contributions	--	774,883	(774,883)
Net investment income	--	6,297,050	(6,297,050)
Employer contributions	--	1,312,872	(1,312,872)
Other	--	11,026	(11,026)
Net changes	3,151,465	6,413,893	(3,262,428)
Balance at 12/31/19	<u>\$47,667,842</u>	<u>\$44,759,984</u>	<u>\$2,907,858</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 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.1%	8.1%	9.1%
Total pension liability	\$54,238,578	\$47,667,843	\$42,222,642
Fiduciary net position	44,759,985	44,759,985	44,759,985
Net Pension Liability (Asset)	<u>\$9,478,593</u>	<u>\$2,907,858</u>	<u>(\$2,537,343)</u>

Pension Plan Fiduciary Net Position

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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

For the year ended December 31, 2020, the County recognized pension expense of \$1,391,969. At December 31, 2019, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/19 Expense	Balance of Deferred Inflows 12/31/19	Balance of Deferred Outflows 12/31/2019
Investment (gains) or losses	(\$3,186,377)	12/31/2019	5	(\$637,275)	\$2,549,102	\$ --
	3,889,870	12/31/2018	5	777,974	--	2,333,922
	(2,206,615)	12/31/2017	5	(441,323)	882,646	--
	230,247	12/31/2016	5	46,049	--	46,050
	2,703,482	12/31/2015	5	540,696	--	--
Economic/demographic gains or losses	125,768	12/31/2019	4	31,442	--	94,326
	(234,813)	12/31/2018	4	(58,703)	117,407	--
	(127,318)	12/31/2017	5	(25,464)	50,927	--
	137,903	12/31/2016	4	34,476	--	--
	(270,354)	12/31/2015	4	--	--	--
Assumptions changes or inputs	--	12/31/2019	4	--	--	--
	--	12/31/2018	4	--	--	--
	65,218	12/31/2017	5	13,044	--	26,086
	--	12/31/2016	4	--	--	--
	359,360	12/31/2015	4	--	--	--
Employer contributions made subsequent to measurement date				--	--	1,484,663
				<u>\$280,916</u>	<u>\$3,600,082</u>	<u>\$3,985,047</u>

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

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended December 31,	
2020	(\$294,255)
2021	(340,307)
2022	172,141
2023	(637,277)
	<u>(\$1,099,698)</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

E. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

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

OPEB Plan Eligibility

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

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

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

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

Health Care Benefit

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

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

	Life Only	Employee Only	Employee & Family
Retired	37	21	5
Active employees	-	112	103
	<u>37</u>	<u>133</u>	<u>108</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

2. Funding Policies

The County does not make annual contributions to the plan, but records as expense the changes in the Net OPEB Obligation, less employer contributions made equal to the benefits that are paid on behalf of the retirees each year.

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 2.2%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2020. The actuarial projection is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

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

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

Significant Actuarial Methods and Assumptions

Actuarial Valuation/Measurement Dates	12/31/20
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Discount Rate	2.12% (-0.38% real rate of return plus 2.50% inflation).
Health Care Cost Trend	Level 4.50%

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Significant Actuarial Methods and Assumptions

Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponement beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2020.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed.
Retirement Rates	See plan report.
Salary Scale	3.5%
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates are based on the TCDRS actuarial assumptions for the 2017 retirement plan valuation report.
Mortality	RPH-2014 total table with projection MP-2020

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
<u>Healthcare Cost Trend Rate</u>	<u>3.5%</u>	<u>4.5%</u>	<u>5.5%</u>
Total OPEB Liability	\$3,602,801	\$4,171,354	\$4,876,003
% Difference	-12.00%	N/A	14.90%
	1.00% Decrease	Current Discount	1.00% Increase
<u>Healthcare Discount Rate</u>	<u>1.12%</u>	<u>2.12%</u>	<u>3.12%</u>
Total OPEB Liability	\$3,693,663	\$4,171,354	\$4,748,991
% Difference	-11.50%	N/A	13.80%

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Changes in the net opeb liability

	Increase (Decrease)		
	Total OPEB	Plan Fiduciary	Net Liability
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/19	\$4,283,766	\$ --	\$4,283,766
Changes for the year:			
Service cost	200,487	--	200,487
Interest on total opeb liability	178,036	--	178,036
Effect of economic//demographic gains or losses	(271,021)	--	(271,021)
Effect of assumptions changes or input	63,896	--	63,896
Benefit payments	(283,810)	--	(283,810)
Other	--	--	--
Net changes	(112,412)	--	(112,412)
Balance at 12/31/20	<u>\$4,171,354</u>	<u>\$ --</u>	<u>\$4,171,354</u>

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

For the year ended December 31, 2020, the County recognized OPEB expense of \$112,412. At December 31, 2020, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Original	Date	Original	Amount	Balance of	Balance of
	Amount	Established	Recognition	Recognized	Deferred	Deferred
	Amount	Period	Expense	in 12/31/20	Inflows	Outflows
	Amount	Period	Expense	in 12/31/20	12/31/20	12/31/20
Investment (gains) or losses	(\$271,021)	12/31/2020	7	(\$37,434)	(\$233,587)	\$ --
	--			--	--	--
Assumption changes or inputs	63,896	12/31/2020	7	8,825	--	55,071
	<u>(\$207,125)</u>			<u>(\$28,609)</u>	<u>(\$233,587)</u>	<u>\$55,071</u>

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

Deferred Inflows/Outflows to be Recognized in Future Years

Year ended December 31,

2021	(\$28,609)
2022	(28,609)
2023	(28,609)
2024	(28,609)
2025	(28,609)
Thereafter	(35,471)
	<u>(\$178,516)</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

F. Concentrations of Credit Risk

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

G. Prior Period Adjustments

(1) Reflected in the current year financial statements are corrections of the following:

- (a) Certain capital assets were retired from the detailed records in error.
- (b) An evaluation of the healthcare OPEB plan revealed that the balance of the opeb liability had been overstated.
- (c) Accrued grant receivable from a prior year was deemed unrealizable, and accordingly written off.

		<u>Government-wide</u>
Net position as reported December 31, 2019		\$45,128,548
Capital assets	(1)	111,757
OPEB plan	(2)	308,296
Grant receivable	(3)	<u>(312,664)</u>
Net position restated at December 31, 2019		<u><u>\$45,235,937</u></u>

(2) The County implement GASB 84 in the current year and restated beginning net position for custodial funds in the amount of \$1,543,332.

Required Supplementary Information

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

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT B-1
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
Ad valorem tax	\$ 13,744,065	\$ 13,744,065	\$ 13,945,519	\$ 201,454
Sales taxes	3,100,000	3,100,000	3,058,962	(41,038)
Mixed beverage taxes	80,000	80,000	83,939	3,939
Total Taxes	16,924,065	16,924,065	17,088,420	164,355
<i>Intergovernmental</i>				
Federal shared revenues	20,000	20,000	25,000	5,000
State shared revenues	223,200	272,200	376,349	104,149
Other governments	--	--	143,335	143,335
Total Intergovernmental	243,200	292,200	544,684	252,484
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	69,200	69,200	100,077	30,877
Total Licenses, permits and fees	69,200	69,200	100,077	30,877
<i>Fines and forfeitures</i>				
Fines and forfeitures	365,500	365,500	319,372	(46,128)
Total Fines and forfeitures	365,500	365,500	319,372	(46,128)
<i>Charges for services</i>				
Fees of office	1,142,900	1,142,900	1,015,128	(127,772)
Justice court number one fees	32,375	32,375	20,711	(11,664)
Justice court number two fees	8,545	8,545	9,549	1,004
Justice court number three fees	28,200	28,200	25,793	(2,407)
Justice court number four fees	34,000	34,000	18,549	(15,451)
Total Charges for services	1,246,020	1,246,020	1,089,730	(156,290)
<i>Interest</i>				
Interest	450,000	450,000	331,127	(118,873)
Total Interest	450,000	450,000	331,127	(118,873)
<i>Miscellaneous</i>				
Contributions and donations	--	--	15,050	15,050
Rent	172,514	172,514	127,014	(45,500)
Miscellaneous	258,250	292,982	705,697	412,715
Total Miscellaneous	430,764	465,496	847,761	382,265
Total receipts	19,728,749	19,812,481	20,321,171	508,690
Disbursements:				
Current:				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel services	142,074	144,262	144,213	49
Benefits	44,661	53,030	52,010	1,020
Supplies	1,700	1,797	897	900
Other services and charges	7,700	6,951	6,491	460
Total County Judge	196,135	206,040	203,611	2,429

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 38,563	\$ 44,497	\$ 44,440	\$ 57
<i>Benefits</i>	34,013	27,836	27,033	803
<i>Supplies</i>	1,000	600	573	27
<i>Other services and charges</i>	1,325	3,455	3,227	228
<i>Total Courthouse Receptionist</i>	<u>74,901</u>	<u>76,388</u>	<u>75,273</u>	<u>1,115</u>
<i>County Communications</i>				
<i>Personnel services</i>	947,255	870,347	740,529	129,818
<i>Benefits</i>	393,150	334,766	295,751	39,015
<i>Supplies</i>	21,500	21,585	11,655	9,930
<i>Other services and charges</i>	386,703	390,966	362,739	28,227
<i>Capital outlay</i>	--	7,893	7,893	--
<i>Total County Communications</i>	<u>1,748,608</u>	<u>1,625,557</u>	<u>1,418,567</u>	<u>206,990</u>
<i>Information Technology</i>				
<i>Personnel services</i>	220,088	201,640	201,512	128
<i>Benefits</i>	82,981	67,006	66,843	163
<i>Supplies</i>	17,800	18,714	17,698	1,016
<i>Other services and charges</i>	93,900	96,027	90,269	5,758
<i>Capital outlay</i>	130,500	128,794	118,569	10,225
<i>Total County Communications</i>	<u>545,269</u>	<u>512,181</u>	<u>494,891</u>	<u>17,290</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	203,658	203,658	203,658	--
<i>Benefits</i>	86,292	86,292	85,062	1,230
<i>Supplies</i>	2,350	2,350	50	2,300
<i>Other services and charges</i>	12,000	12,050	3,876	8,174
<i>Total Commissioner's Court</i>	<u>304,300</u>	<u>304,350</u>	<u>292,646</u>	<u>11,704</u>
<i>County Clerk</i>				
<i>Personnel services</i>	265,447	264,296	264,294	2
<i>Benefits</i>	127,919	119,750	119,749	1
<i>Supplies</i>	16,575	13,394	13,393	1
<i>Other services and charges</i>	17,024	9,717	9,715	2
<i>Total County Clerk</i>	<u>426,965</u>	<u>407,157</u>	<u>407,151</u>	<u>6</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	24,757	24,756	24,574	182
<i>Benefits</i>	5,312	5,313	4,894	419
<i>Supplies</i>	450	450	161	289
<i>Other services and charges</i>	2,550	2,550	1,354	1,196
<i>Total Veteran's Office</i>	<u>33,069</u>	<u>33,069</u>	<u>30,983</u>	<u>2,086</u>
<i>County Auditor</i>				
<i>Personnel services</i>	142,873	150,318	149,008	1,310
<i>Benefits</i>	65,190	67,265	65,746	1,519
<i>Supplies</i>	3,600	3,867	3,067	800
<i>Other services and charges</i>	6,650	6,650	3,861	2,789
<i>Total County Auditor</i>	<u>218,313</u>	<u>228,100</u>	<u>221,682</u>	<u>6,418</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 291,509	\$ 334,774	\$ 327,075	\$ 7,699
<i>Supplies</i>	2,500	18,839	18,368	471
<i>Other services and charges</i>	371,962	466,865	376,832	90,033
<i>Capital outlay</i>	1,105,351	628,111	--	628,111
<i>Total Nondepartmental</i>	<u>1,771,322</u>	<u>1,448,589</u>	<u>722,275</u>	<u>726,314</u>
<i>Total General Administration</i>	<u>5,318,882</u>	<u>4,841,431</u>	<u>3,867,079</u>	<u>974,352</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	108,594	101,503	94,714	6,789
<i>Benefits</i>	32,224	31,509	31,345	164
<i>Supplies</i>	6,000	6,190	3,190	3,000
<i>Other services and charges</i>	385,700	388,976	336,168	52,808
<i>Total District Court</i>	<u>532,518</u>	<u>528,178</u>	<u>465,417</u>	<u>62,761</u>
<i>District Clerk</i>				
<i>Personnel services</i>	233,374	218,829	218,560	269
<i>Benefits</i>	117,790	105,840	103,985	1,855
<i>Supplies</i>	11,000	11,000	5,830	5,170
<i>Other services and charges</i>	21,030	21,030	12,231	8,799
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>383,694</u>	<u>357,199</u>	<u>340,606</u>	<u>16,593</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	294,133	274,310	273,456	854
<i>Benefits</i>	70,357	95,166	94,687	479
<i>Supplies</i>	5,200	5,200	2,738	2,462
<i>Other services and charges</i>	245,950	244,857	169,955	74,902
<i>Total County Court at Law</i>	<u>615,640</u>	<u>619,533</u>	<u>540,836</u>	<u>78,697</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	88,096	89,649	89,282	367
<i>Benefits</i>	49,768	48,932	48,566	366
<i>Supplies</i>	2,000	2,339	2,181	158
<i>Other services and charges</i>	7,200	7,300	5,503	1,797
<i>Total Justice Court Number One</i>	<u>147,064</u>	<u>148,220</u>	<u>145,532</u>	<u>2,688</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	84,851	87,996	87,996	--
<i>Benefits</i>	52,721	53,568	52,728	840
<i>Supplies</i>	3,900	3,878	3,877	1
<i>Other services and charges</i>	8,000	7,873	4,409	3,464
<i>Total Justice Court Number Two</i>	<u>149,472</u>	<u>153,315</u>	<u>149,010</u>	<u>4,305</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	80,983	85,727	85,726	1
<i>Benefits</i>	27,805	28,817	28,396	421
<i>Supplies</i>	1,750	1,338	463	875
<i>Other services and charges</i>	8,080	8,230	4,524	3,706
<i>Total Justice Court Number Three</i>	<u>118,618</u>	<u>124,112</u>	<u>119,109</u>	<u>5,003</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
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EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 88,096	\$ 89,283	\$ 89,237	\$ 46
<i>Benefits</i>	49,077	48,893	48,608	285
<i>Supplies</i>	2,300	1,684	1,032	652
<i>Other services and charges</i>	10,000	10,425	6,682	3,743
<i>Total Justice Court Number Four</i>	<u>149,473</u>	<u>150,285</u>	<u>145,559</u>	<u>4,726</u>
<i>Total Judicial</i>	<u>2,096,479</u>	<u>2,080,842</u>	<u>1,906,069</u>	<u>174,773</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	303,214	385,188	379,922	5,266
<i>Benefits</i>	110,930	122,182	120,702	1,480
<i>Supplies</i>	8,000	3,766	2,859	907
<i>Other services and charges</i>	15,100	14,100	7,974	6,126
<i>Total County Attorney</i>	<u>437,244</u>	<u>525,236</u>	<u>511,457</u>	<u>13,779</u>
<i>Total Legal</i>	<u>437,244</u>	<u>525,236</u>	<u>511,457</u>	<u>13,779</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	17,000	23,390	23,388	2
<i>Benefits</i>	1,007	2,246	2,239	7
<i>Supplies</i>	41,000	75,587	64,437	11,150
<i>Other services and charges</i>	44,450	41,569	30,970	10,599
<i>Capital outlay</i>	59,400	10,119	--	10,119
<i>Total Elections</i>	<u>162,857</u>	<u>152,911</u>	<u>121,034</u>	<u>31,877</u>
<i>Total Elections</i>	<u>162,857</u>	<u>152,911</u>	<u>121,034</u>	<u>31,877</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	189,371	196,459	195,620	841
<i>Benefits</i>	78,467	78,213	78,181	32
<i>Supplies</i>	4,000	3,491	1,462	2,029
<i>Other services and charges</i>	11,750	11,750	8,355	3,395
<i>Total Tax Assessor Collector</i>	<u>283,588</u>	<u>289,913</u>	<u>283,618</u>	<u>6,297</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	135,780	138,107	138,014	93
<i>Benefits</i>	59,292	58,987	58,619	368
<i>Supplies</i>	4,500	4,828	3,827	1,001
<i>Other services and charges</i>	11,450	10,018	6,617	3,401
<i>Total County Treasurer</i>	<u>211,022</u>	<u>211,940</u>	<u>207,077</u>	<u>4,863</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	97,402	107,999	107,850	149
<i>Benefits</i>	39,384	40,891	40,868	23
<i>Supplies</i>	6,300	3,628	2,611	1,017
<i>Other services and charges</i>	9,450	7,931	6,569	1,362
<i>Total Personnel and benefits</i>	<u>152,536</u>	<u>160,449</u>	<u>157,898</u>	<u>2,551</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
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FOR THE YEAR ENDED DECEMBER 31, 2020

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Appraisal District</i>				
<i>Other services and charges</i>	\$ 191,428	\$ 220,211	\$ 220,211	\$ --
<i>Total Appraisal District</i>	<u>191,428</u>	<u>220,211</u>	<u>220,211</u>	<u>--</u>
<i>Total Financial Administration</i>	<u>838,574</u>	<u>882,513</u>	<u>868,804</u>	<u>13,709</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	115,076	111,958	111,621	337
<i>Benefits</i>	53,273	48,181	48,022	159
<i>Supplies</i>	42,700	87,137	79,336	7,801
<i>Other services and charges</i>	89,300	199,225	197,007	2,218
<i>Capital outlay</i>	35,000	20,113	4,220	15,893
<i>Total County Courthouse</i>	<u>335,349</u>	<u>466,614</u>	<u>440,206</u>	<u>26,408</u>
<i>Total Public Facilities</i>	<u>335,349</u>	<u>466,614</u>	<u>440,206</u>	<u>26,408</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	70,904	107,355	107,353	2
<i>Benefits</i>	40,342	53,515	53,513	2
<i>Supplies</i>	3,450	6,089	6,088	1
<i>Other services and charges</i>	17,750	33,888	33,884	4
<i>Capital outlay</i>	--	71,801	71,801	--
<i>Total Constable Number One</i>	<u>132,446</u>	<u>272,648</u>	<u>272,639</u>	<u>9</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	76,841	34,342	34,340	2
<i>Benefits</i>	51,297	26,385	26,383	2
<i>Supplies</i>	1,950	609	608	1
<i>Other services and charges</i>	14,850	3,492	3,480	12
<i>Total Constable Number Two</i>	<u>144,938</u>	<u>64,828</u>	<u>64,811</u>	<u>17</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	17,994	17,994	17,991	3
<i>Benefits</i>	14,072	14,039	7,280	6,759
<i>Supplies</i>	2,000	2,000	1,321	679
<i>Other services and charges</i>	6,580	6,580	1,997	4,583
<i>Total Constable Number Three</i>	<u>40,646</u>	<u>40,613</u>	<u>28,589</u>	<u>12,024</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	17,994	17,994	17,994	--
<i>Benefits</i>	18,119	17,667	17,475	192
<i>Supplies</i>	3,700	1,840	1,739	101
<i>Other services and charges</i>	6,600	7,312	6,692	620
<i>Capital outlay</i>	--	31,171	31,171	--
<i>Total Constable Number Four</i>	<u>46,413</u>	<u>75,984</u>	<u>75,071</u>	<u>913</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>				
<i>Personnel services</i>	\$ 1,537,704	\$ 1,667,133	\$ 1,664,521	\$ 2,612
<i>Benefits</i>	666,057	674,831	674,435	396
<i>Supplies</i>	100,000	123,167	120,981	2,186
<i>Other services and charges</i>	364,700	388,301	383,905	4,396
<i>Capital outlay</i>	395,438	327,003	325,735	1,268
<i>Total Sheriff</i>	<u>3,063,899</u>	<u>3,180,435</u>	<u>3,169,577</u>	<u>10,858</u>
<i>Department of Public Safety</i>				
<i>Personnel services</i>	39,624	40,810	40,764	46
<i>Benefits</i>	20,451	20,643	20,537	106
<i>Supplies</i>	4,700	4,070	3,032	1,038
<i>Other services and charges</i>	2,900	2,900	1,787	1,113
<i>Total Department of Public Safety</i>	<u>67,675</u>	<u>68,423</u>	<u>66,120</u>	<u>2,303</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,503,948	1,460,379	1,447,736	12,643
<i>Benefits</i>	669,626	645,097	586,323	58,774
<i>Supplies</i>	325,000	343,588	327,418	16,170
<i>Other services and charges</i>	293,500	303,481	261,776	41,705
<i>Capital outlay</i>	--	66,397	66,396	1
<i>Total County Jail</i>	<u>2,792,074</u>	<u>2,818,942</u>	<u>2,689,649</u>	<u>129,293</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,925	2,425	942	1,483
<i>Total Adult Probation</i>	<u>1,925</u>	<u>2,425</u>	<u>942</u>	<u>1,483</u>
<i>Gen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	650	4,883	383	4,500
<i>Other services and charges</i>	139,500	138,149	138,149	--
<i>Total Gen-Tex Regional Juvenile Board</i>	<u>140,150</u>	<u>143,032</u>	<u>138,532</u>	<u>4,500</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	500	327	--	327
<i>Benefits</i>	14,538	11,894	11,868	26
<i>Supplies</i>	32,000	41,566	41,566	--
<i>Other services and charges</i>	352,500	342,934	272,683	70,251
<i>Total Fire Protection</i>	<u>399,538</u>	<u>396,721</u>	<u>326,117</u>	<u>70,604</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	66,297	75,851	75,851	--
<i>Benefits</i>	26,729	27,479	27,476	3
<i>Supplies</i>	4,200	596	596	--
<i>Other services and charges</i>	13,050	5,818	5,814	4
<i>Capital outlay</i>	9,004	27,754	27,755	(1)
<i>Total Emergency Management</i>	<u>119,280</u>	<u>137,498</u>	<u>137,492</u>	<u>6</u>
<i>Total Public Safety</i>	<u>6,948,984</u>	<u>7,201,549</u>	<u>6,969,539</u>	<u>232,010</u>

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health and welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	\$ 107,200	\$ 111,559	\$ 111,559	\$ --
<i>Total Social Services</i>	<u>107,200</u>	<u>111,559</u>	<u>111,559</u>	<u>--</u>
<i>Indigent Health Care</i>				
<i>Personnel services</i>	35,715	14,266	14,266	--
<i>Benefits</i>	22,611	21,531	5,780	15,751
<i>Supplies</i>	47,500	47,500	29,853	17,647
<i>Other services and charges</i>	988,899	960,892	604,860	356,032
<i>Total Indigent Health Care</i>	<u>1,094,725</u>	<u>1,044,189</u>	<u>654,759</u>	<u>389,430</u>
<i>Health Department</i>				
<i>Other services and charges</i>	4,000	4,000	640	3,360
<i>Total Health Department</i>	<u>4,000</u>	<u>4,000</u>	<u>640</u>	<u>3,360</u>
<i>Environmental</i>				
<i>Personnel services</i>	120,379	126,815	126,812	3
<i>Benefits</i>	57,170	58,223	58,222	1
<i>Supplies</i>	5,700	4,721	4,720	1
<i>Other services and charges</i>	28,600	30,162	30,159	3
<i>Capital outlay</i>	13,044	13,044	13,043	1
<i>Total Environmental</i>	<u>224,893</u>	<u>232,965</u>	<u>232,956</u>	<u>9</u>
<i>Total Health and Welfare</i>	<u>1,430,818</u>	<u>1,392,713</u>	<u>999,914</u>	<u>392,799</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	--	1,500
<i>Total Education - Library</i>	<u>1,500</u>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	140,179	147,779	147,744	35
<i>Benefits</i>	83,172	81,661	81,610	51
<i>Supplies</i>	8,900	9,588	9,534	54
<i>Other services and charges</i>	156,100	193,727	193,541	186
<i>Capital outlay</i>	24,700	79,202	79,200	2
<i>Total Fairgrounds</i>	<u>413,051</u>	<u>511,957</u>	<u>511,629</u>	<u>328</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,001	35,000	1
<i>Total Softball</i>	<u>35,000</u>	<u>35,001</u>	<u>35,000</u>	<u>1</u>
<i>Total Culture and Recreation</i>	<u>449,551</u>	<u>548,458</u>	<u>546,629</u>	<u>1,829</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	158,513	138,440	137,518	922
<i>Benefits</i>	66,860	58,133	52,563	5,570
<i>Supplies</i>	8,120	8,420	5,853	2,567
<i>Other services and charges</i>	22,400	22,400	13,197	9,203
<i>Total Extension Service</i>	<u>255,893</u>	<u>227,393</u>	<u>209,131</u>	<u>18,262</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT B-1
Page 8 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Soil Conservation</i>				
<i>Other services and charges</i>	\$ 2,500	\$ 5,000	\$ 5,000	\$ --
<i>Total Soil Conservation</i>	<u>2,500</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
<i>Game Warden</i>				
<i>Supplies</i>	500	631	631	--
<i>Total Game Warden</i>	<u>500</u>	<u>631</u>	<u>631</u>	<u>--</u>
<i>Total Conservation</i>	<u>258,893</u>	<u>233,024</u>	<u>214,762</u>	<u>18,262</u>
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	110,638	154,694	148,004	6,690
<i>Total Data Processing</i>	<u>110,638</u>	<u>154,694</u>	<u>148,004</u>	<u>6,690</u>
<i>Total Data Processing</i>	<u>110,638</u>	<u>154,694</u>	<u>148,004</u>	<u>6,690</u>
<i>Total disbursements</i>	<u>18,388,269</u>	<u>18,479,985</u>	<u>16,593,498</u>	<u>1,886,487</u>
<i>Excess (deficiency) of receipts over (under) disbursements</i>	<u>1,340,480</u>	<u>1,332,496</u>	<u>3,727,673</u>	<u>2,395,177</u>
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	--	24,134	24,132	(2)
<i>Transfers out</i>	(1,790,155)	(1,790,155)	(1,790,155)	--
<i>Sale of capital assets</i>	1,000	1,000	2,914	1,914
<i>Total other financing sources (uses)</i>	<u>(1,789,155)</u>	<u>(1,765,021)</u>	<u>(1,763,109)</u>	<u>1,912</u>
<i>Net change in unrestricted cash balances</i>	<u>(448,675)</u>	<u>(432,525)</u>	<u>1,964,564</u>	<u>2,397,089</u>
<i>Unrestricted cash, January 1</i>	<u>7,759,192</u>	<u>7,759,192</u>	<u>7,759,192</u>	<u>--</u>
<i>Unrestricted cash, December 31</i>	<u>\$ 7,310,517</u>	<u>\$ 7,326,667</u>	<u>\$ 9,723,756</u>	<u>\$ 2,397,089</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 4,460,816	\$ 4,460,816	\$ 4,618,572	\$ 157,756
<i>Total Taxes</i>	<u>4,460,816</u>	<u>4,460,816</u>	<u>4,618,572</u>	<u>157,756</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	--	--	1,237,672	1,237,672
<i>State shared revenues</i>	60,000	60,000	75,422	15,422
<i>Total Intergovernmental</i>	<u>60,000</u>	<u>60,000</u>	<u>1,313,094</u>	<u>1,253,094</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	850,000	850,000	837,768	(12,232)
<i>Total Licenses, permits and fees</i>	<u>850,000</u>	<u>850,000</u>	<u>837,768</u>	<u>(12,232)</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	280,000	280,000	250,892	(29,108)
<i>Total Fines and forfeitures</i>	<u>280,000</u>	<u>280,000</u>	<u>250,892</u>	<u>(29,108)</u>
<i>Charges for services</i>				
<i>Charges to customers</i>	--	--	10,000	10,000
<i>Total Charges for services</i>	<u>--</u>	<u>--</u>	<u>10,000</u>	<u>10,000</u>
<i>Interest</i>				
<i>Interest</i>	75,000	75,000	55,270	(19,730)
<i>Total Interest</i>	<u>75,000</u>	<u>75,000</u>	<u>55,270</u>	<u>(19,730)</u>
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	--	49,838	49,838
<i>Rent</i>	25,000	25,000	62,736	37,736
<i>Miscellaneous</i>	--	--	33,181	33,181
<i>Total Miscellaneous</i>	<u>25,000</u>	<u>25,000</u>	<u>145,755</u>	<u>120,755</u>
<i>Total receipts</i>	<u>5,750,816</u>	<u>5,750,816</u>	<u>7,231,351</u>	<u>1,480,535</u>
Disbursements:				
<i>Current:</i>				
<i>Public transportation</i>				
<i>Personnel services</i>	1,184,574	1,121,274	1,121,269	5
<i>Benefits</i>	616,306	558,676	558,673	3
<i>Supplies</i>	523,750	548,869	548,770	99
<i>Other services and charges</i>	517,821	402,494	402,487	7
<i>Capital outlay</i>	2,917,365	4,315,320	4,315,315	5
<i>Total Public Transportation</i>	<u>5,759,816</u>	<u>6,946,633</u>	<u>6,946,514</u>	<u>119</u>
<i>Total disbursements</i>	<u>5,759,816</u>	<u>6,946,633</u>	<u>6,946,514</u>	<u>119</u>
<i>Excess (deficiency) of receipts over (under) disbursements</i>	<u>(9,000)</u>	<u>(1,195,817)</u>	<u>284,837</u>	<u>1,480,654</u>
<i>Other financing sources (uses):</i>				
<i>Sale of capital assets</i>	9,000	9,000	5,059	(3,941)
<i>Total other financing sources (uses)</i>	<u>9,000</u>	<u>9,000</u>	<u>5,059</u>	<u>(3,941)</u>
<i>Net change in unrestricted cash balances</i>	--	(1,186,817)	289,896	1,476,713
<i>Unrestricted cash, January 1</i>	1,994,677	1,994,677	1,994,677	--
<i>Unrestricted cash, December 31</i>	<u>\$ 1,994,677</u>	<u>\$ 807,860</u>	<u>\$ 2,284,573</u>	<u>\$ 1,476,713</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	\$ --	\$ --	\$ 86,546	\$ 86,546
<i>Total Intergovernmental</i>	<u>--</u>	<u>--</u>	<u>86,546</u>	<u>86,546</u>
<i>Charges for services</i>				
<i>Charges to customers</i>	<u>2,417,000</u>	<u>3,076,813</u>	<u>3,310,393</u>	<u>233,580</u>
<i>Total Charges for services</i>	<u>2,417,000</u>	<u>3,076,813</u>	<u>3,310,393</u>	<u>233,580</u>
<i>Interest</i>				
<i>Interest</i>	<u>1,000</u>	<u>1,000</u>	<u>3,647</u>	<u>2,647</u>
<i>Total Interest</i>	<u>1,000</u>	<u>1,000</u>	<u>3,647</u>	<u>2,647</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	<u>300,000</u>	<u>300,000</u>	<u>389,910</u>	<u>89,910</u>
<i>Total Miscellaneous</i>	<u>300,000</u>	<u>300,000</u>	<u>389,910</u>	<u>89,910</u>
Total receipts	<u>2,718,000</u>	<u>3,377,813</u>	<u>3,790,496</u>	<u>412,683</u>
Disbursements:				
Current:				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	2,250,371	2,739,183	2,739,176	7
<i>Benefits</i>	841,819	841,885	959,148	(117,263)
<i>Supplies</i>	202,000	252,296	252,290	6
<i>Other services and charges</i>	433,950	689,403	689,398	5
<i>Capital outlay</i>	140,264	207,450	207,447	3
<i>Total Emergency Medical Services</i>	<u>3,868,404</u>	<u>4,730,217</u>	<u>4,847,459</u>	<u>(117,242)</u>
<i>Total Health and Welfare</i>	<u>3,868,404</u>	<u>4,730,217</u>	<u>4,847,459</u>	<u>(117,242)</u>
Total disbursements	<u>3,868,404</u>	<u>4,730,217</u>	<u>4,847,459</u>	<u>(117,242)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,150,404)</u>	<u>(1,352,404)</u>	<u>(1,056,963)</u>	<u>295,441</u>
Other financing sources (uses):				
<i>Transfers in</i>	<u>1,150,404</u>	<u>1,150,404</u>	<u>1,150,404</u>	<u>--</u>
Total other financing sources (uses)	<u>1,150,404</u>	<u>1,150,404</u>	<u>1,150,404</u>	<u>--</u>
Net change in unrestricted cash balances	<u>--</u>	<u>(202,000)</u>	<u>93,441</u>	<u>295,441</u>
Unrestricted cash (overdraft), January 1	<u>(211,293)</u>	<u>(211,293)</u>	<u>(211,293)</u>	<u>--</u>
Unrestricted cash (overdraft), December 31	<u>\$ (211,293)</u>	<u>\$ (413,293)</u>	<u>\$ (117,852)</u>	<u>\$ 295,441</u>

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

	Plan Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total pension liability:										
Service cost	\$ 1,336,772	\$ 1,358,192	\$ 1,453,646	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --	\$ --	\$ --
Interest	3,636,754	3,424,354	3,205,787	2,916,764	2,718,473	2,510,217	--	--	--	--
Changes of benefit terms	--	--	--	--	(135,668)	--	--	--	--	--
Differences between expected and actual experience	125,768	(234,813)	(127,318)	137,903	(270,354)	69,519	--	--	--	--
Changes of assumptions	--	--	65,218	--	359,360	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,947,829)	(1,862,037)	(1,747,237)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--
Net change in total pension liability	3,151,465	2,685,697	2,850,096	2,890,834	2,605,516	2,411,346	--	--	--	--
Total pension liability - beginning	44,516,377	41,830,680	38,980,584	36,089,750	33,484,234	31,072,888	--	--	--	--
Total pension liability - ending (a)	\$ 47,667,842	\$ 44,516,377	\$ 41,830,680	\$ 38,980,584	\$ 36,089,750	\$ 33,484,234	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --	\$ --	\$ --
Contributions - employee	774,883	716,496	699,752	711,630	654,745	587,496	--	--	--	--
Net investment income	6,297,050	(726,526)	4,963,072	2,318,587	(149,552)	1,956,527	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,947,829)	(1,862,037)	(1,747,236)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--
Administrative expense	(34,109)	(30,800)	(25,960)	(25,187)	(22,465)	(23,112)	--	--	--	--
Other	11,026	5,776	1,191	117,451	(75,338)	(55,733)	--	--	--	--
Net change in plan fiduciary net position	6,413,893	(689,284)	5,045,409	2,719,357	179,060	2,222,628	--	--	--	--
Plan fiduciary net position - beginning	38,346,092	39,035,376	33,989,967	31,270,610	31,091,550	28,868,922	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 44,759,985	\$ 38,346,092	\$ 39,035,376	\$ 33,989,967	\$ 31,270,610	\$ 31,091,550	\$ --	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 2,907,857	\$ 6,170,285	\$ 2,795,304	\$ 4,990,617	\$ 4,819,140	\$ 2,392,684	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	93.90%	86.14%	93.32%	87.20%	86.65%	92.85%	--	--	--	--
Covered payroll	\$ 11,069,761	\$ 10,235,654	\$ 9,996,457	\$ 10,166,146	\$ 9,353,495	\$ 8,392,795	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	26.27%	60.28%	27.96%	49.09%	51.52%	28.51%	--	--	--	--

Notes to Schedule:

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

WASHINGTON COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS
WASHINGTON COUNTY PENSION PLAN
LAST TEN FISCAL YEARS

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 1,484,644	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494	\$ 838,134	\$ 804,713
Contributions in relation to the actuarially determined contribution	(1,484,644)	(1,312,872)	(1,207,807)	(1,154,590)	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)	(838,134)	(804,713)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 11,896,369	\$ 11,069,761	\$ 10,235,654	\$ 9,996,451	\$ 10,166,145	\$ 9,353,495	\$ 8,392,795	\$ 7,738,451	\$ 7,326,347	\$ 7,349,000
Contributions as a percentage of covered payroll	12.48%	11.86%	11.80%	11.55%	11.44%	11.99%	12.28%	11.74%	11.44%	10.95%

Valuation date: 12/31/2019

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	11.1 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service, 4.9%, average, including inflation
Investment rate of return	8.0%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015 : There were no changes to plan provisions. 2017: Employer contributions reflect that a 1% flat COLA was adopted.
Changes to Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions. 2016: Employer contributions reflect that a 1% flat COLA was adopted. 2017: New annuity purchase rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions. 2019: No changes in plan provisions.

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

	Fiscal Year Ended									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB liability:										
Service cost	\$ 200,487	\$ 200,487	\$ 192,591	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	178,036	166,892	172,461	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	--	--	--	--	--	--	--	--	--
Changes of assumptions or other inputs	63,896	--	--	--	--	--	--	--	--	--
Benefit payments	(283,810)	(308,296)	(308,296)	--	--	--	--	--	--	--
Net change in total OPEB liability	158,609	59,083	56,756	--	--	--	--	--	--	--
Total OPEB liability - beginning	4,283,766	4,224,683	4,167,927	--	--	--	--	--	--	--
Total OPEB liability - ending	\$ 4,442,375	\$ 4,283,766	\$ 4,224,683	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 9,134,761	\$ 8,537,098	\$ 8,537,098	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	48.63%	50.18%	49.49%	--	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2020.

There were no changes of assumptions in 2020. The following are the discount rates used in each period.

2020	2.12%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA
2011	NA

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

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2020

A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, HWY 290/36, JP Technology, District Attorney, Ambulance Service Supplement, EMS Donations, Check and Process, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture, County Clerk Record Management Preservation, OPEB Funding, Records Management Preservation - District Clerk, County and District Court Technology, Record Preservation, Archive Fee - County Clerk, Personnel Employee Testing, Constable #1 Training Fund, Constable #2 Training Fund, Constable #3 Training Fund, Constable #4 Training Fund, Courthouse Security, Tobacco Settlement, Clerks Election, Bail Bond Fund, SO Training Fund, Sheriff's Donation, Hotel/Motel Tax, Healthy County Rewards, and the County Attorney Pretrial Diversion, and the Debt Service Fund (Tax Note Series 2007).

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

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

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

B. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$ 1,964,564	\$ (170,058)	\$ (65,645)	\$ 1,728,861
Road and Bridge	289,896	(1,340,056)	(91,037)	(1,141,197)
Emergency Medical Services	93,441	(190,891)	(58,726)	(156,176)
Hwy 290/36	13,362	--	--	13,362
JP Technology Fund	7,039	--	--	7,039
District Attorney	33,904	350	(34,045)	209
Ambulance Service Supplement	(67,105)	--	--	(67,105)
Corona Virus Relief Fund	197,418	784,476	--	981,894
Silver Crayon Project	(5,000)	--	--	(5,000)
EMS Donations	(7,595)	--	--	(7,595)
Check and Process	(5,420)	--	--	(5,420)
Child Foster Care	7,126	--	--	7,126
District Attorney Forfeiture	(5,464)	--	--	(5,464)
Sheriff Forfeiture Fund	(25,933)	--	--	(25,933)

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2020

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
County Clerk Record Management Preservation	\$46,092	--	--	\$46,092
OPEB Funding	4,974	--	--	4,974
Records Management District Clerk	7,012	--	--	7,012
County and District Court Technology	1,891	--	--	1,891
Record Preservation	(15,204)	--	30,265	15,061
Archive Fee - County Clerk	36,692	--	--	36,692
Personnel Employee Testing	1,199	--	--	1,199
Constable #1 Training Fund	774	--	--	774
Constable #2 Training Fund	588	--	--	588
Constable #3 Training Fund	145	--	--	145
Constable #4 Training Fund	736	--	--	736
Courthouse Security	15,209	--	--	15,209
Tobacco Settlement	(6,522)	--	2,900	(3,622)
Bail Bond Fund	1,301	--	--	1,301
SO Training Fund	(8,622)	--	--	(8,622)
Sheriff's Donation	19,548	--	--	19,548
Hotel/Motel Fund	10,239	(25,391)	--	(15,152)
Healthy County Rewards	1,521	--	--	1,521
County Attorney Pretrial Diversion	(2,508)	--	--	(2,508)
Tax Note Series 2007	299,792	(370)	--	299,422

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2020:

Special Revenue Funds	
Emergency Medical Service	\$302,742
District Attorney	12,887
Silver Crayon Project	5,000

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

D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
Emergency Medical Service	\$117,242

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE

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

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 4,053,706	\$ 1,467,319	\$ 5,521,025
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	168,735	168,735
<i>Other</i>	6,320	--	6,320
<i>Intergovernmental</i>	784,476	--	784,476
Restricted assets:			
<i>Cash and cash equivalents</i>	--	427,077	427,077
Total Assets	<u>\$ 4,844,502</u>	<u>\$ 2,063,131</u>	<u>\$ 6,907,633</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 1,242	\$ --	\$ 1,242
<i>Accrued liabilities and other payables</i>	34,238	--	34,238
<i>Due to other funds</i>	5,000	--	5,000
Total Liabilities	<u>40,480</u>	<u>--</u>	<u>40,480</u>
Deferred Inflows of Resources			
<i>Deferred revenue - taxes</i>	--	167,458	167,458
<i>Taxes collected in advance</i>	--	427,077	427,077
Total Deferred Inflows of Resources	<u>--</u>	<u>594,535</u>	<u>594,535</u>
Fund balances:			
<i>Restricted</i>	4,191,683	1,468,596	5,660,279
<i>Committed</i>	630,017	--	630,017
<i>Unassigned</i>	(17,678)	--	(17,678)
Total fund balances	<u>4,804,022</u>	<u>1,468,596</u>	<u>6,272,618</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,844,502</u>	<u>\$ 2,063,131</u>	<u>\$ 6,907,633</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 130,278	\$ 687,258	\$ 817,536
<i>Intergovernmental</i>	1,233,924	--	1,233,924
<i>Charges for services</i>	257,945	--	257,945
<i>Interest</i>	73,197	30,172	103,369
<i>Miscellaneous</i>	147,765	--	147,765
Total revenues	<u>1,843,109</u>	<u>717,430</u>	<u>2,560,539</u>
Expenditures:			
Current:			
<i>General administration</i>	146,334	--	146,334
<i>Judicial</i>	4,550	--	4,550
<i>Legal</i>	709,871	--	709,871
<i>Financial administration</i>	13,948	--	13,948
<i>Public facilities</i>	10,810	--	10,810
<i>Public safety</i>	95,048	--	95,048
<i>Health and welfare</i>	296,247	--	296,247
<i>Culture and recreation</i>	151,754	--	151,754
<i>Conservation</i>	5,000	--	5,000
Debt service:			
<i>Principal</i>	--	340,000	340,000
<i>Interest and fiscal charges</i>	--	80,781	80,781
<i>Bond issuance costs</i>	--	59,474	59,474
Total expenditures	<u>1,433,562</u>	<u>480,255</u>	<u>1,913,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>409,547</u>	<u>237,175</u>	<u>646,722</u>
Other financing sources (uses):			
<i>Transfers in</i>	652,751	--	652,751
<i>Transfers out</i>	(37,132)	--	(37,132)
<i>Issuance of bonds</i>	--	1,935,000	1,935,000
<i>Premium on bonds issued</i>	--	113,700	113,700
<i>Discount on bonds issued</i>	--	(16,541)	(16,541)
<i>Payment to refunded bond escrow agent</i>	--	(1,969,912)	(1,969,912)
Total other financing sources (uses)	<u>615,619</u>	<u>62,247</u>	<u>677,866</u>
Net change in fund balances	1,025,166	299,422	1,324,588
Fund balances, January 1	3,778,856	1,169,174	4,948,030
Fund balances, December 31	<u>\$ 4,804,022</u>	<u>\$ 1,468,596</u>	<u>\$ 6,272,618</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2020

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney LEOSE</u>	<u>District Attorney</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 581,317	\$ 108,242	\$ 3,004	\$ 21,017
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 581,317</u>	<u>\$ 108,242</u>	<u>\$ 3,004</u>	<u>\$ 21,017</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 1,242
<i>Accrued liabilities and other payables</i>	--	--	--	32,453
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>33,695</u>
Deferred Inflows of Resources				
Fund balances:				
<i>Restricted</i>	581,317	108,242	3,004	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(12,678)
Total fund balances (deficits)	<u>581,317</u>	<u>108,242</u>	<u>3,004</u>	<u>(12,678)</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 581,317</u>	<u>\$ 108,242</u>	<u>\$ 3,004</u>	<u>\$ 21,017</u>

District Attorney Hot Check	Ambulance Service Supplement	Corona Virus Relief Fund	Silver Crayon Project	EMS Donations
\$ 3,843	\$ 406,713	\$ 197,418	\$ --	\$ 201,752
--	--	--	--	--
--	--	784,476	--	--
<u>\$ 3,843</u>	<u>\$ 406,713</u>	<u>\$ 981,894</u>	<u>\$ --</u>	<u>\$ 201,752</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	1,785
--	--	--	5,000	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>5,000</u>	<u>1,785</u>
3,843	406,713	981,894	--	--
--	--	--	--	199,967
--	--	--	(5,000)	--
<u>3,843</u>	<u>406,713</u>	<u>981,894</u>	<u>(5,000)</u>	<u>199,967</u>
<u>\$ 3,843</u>	<u>\$ 406,713</u>	<u>\$ 981,894</u>	<u>\$ --</u>	<u>\$ 201,752</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2020

	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 141,842	\$ 39,600	\$ 37,155	\$ 16,876
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 141,842</u>	<u>\$ 39,600</u>	<u>\$ 37,155</u>	<u>\$ 16,876</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Fund balances:				
<i>Restricted</i>	--	39,600	37,155	16,876
<i>Committed</i>	141,842	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>141,842</u>	<u>39,600</u>	<u>37,155</u>	<u>16,876</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 141,842</u>	<u>\$ 39,600</u>	<u>\$ 37,155</u>	<u>\$ 16,876</u>

<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>C.C. Record Management Preservation</u>	<u>OPEB Funding</u>
\$ 121,350	\$ 70,358	\$ 20,074	\$ 229,775	\$ 236,538
--	--	--	--	--
--	--	--	--	--
<u>\$ 121,350</u>	<u>\$ 70,358</u>	<u>\$ 20,074</u>	<u>\$ 229,775</u>	<u>\$ 236,538</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
121,350	70,358	20,074	229,775	--
--	--	--	--	236,538
--	--	--	--	--
<u>121,350</u>	<u>70,358</u>	<u>20,074</u>	<u>229,775</u>	<u>236,538</u>
<u>\$ 121,350</u>	<u>\$ 70,358</u>	<u>\$ 20,074</u>	<u>\$ 229,775</u>	<u>\$ 236,538</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2020

	<u>Records Management Preservation DC</u>	<u>County and District Court Technology</u>	<u>Record Preservation</u>	<u>Archive Fee County Clerk</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 42,246	\$ 22,680	\$ 161,941	\$ 231,437
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 42,246</u>	<u>\$ 22,680</u>	<u>\$ 161,941</u>	<u>\$ 231,437</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Fund balances:				
<i>Restricted</i>	42,246	22,680	161,941	231,437
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>42,246</u>	<u>22,680</u>	<u>161,941</u>	<u>231,437</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 42,246</u>	<u>\$ 22,680</u>	<u>\$ 161,941</u>	<u>\$ 231,437</u>

Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund
\$ 9,206	\$ 2,723	\$ 1,081	\$ 3,951	\$ 5,478
--	--	--	--	--
--	--	--	--	--
<u>\$ 9,206</u>	<u>\$ 2,723</u>	<u>\$ 1,081</u>	<u>\$ 3,951</u>	<u>\$ 5,478</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	2,723	1,081	3,951	5,478
9,206	--	--	--	--
--	--	--	--	--
<u>9,206</u>	<u>2,723</u>	<u>1,081</u>	<u>3,951</u>	<u>5,478</u>
<u>\$ 9,206</u>	<u>\$ 2,723</u>	<u>\$ 1,081</u>	<u>\$ 3,951</u>	<u>\$ 5,478</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2020

	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
ASSETS				
<i>Cash and cash equivalents</i>	\$ 167,391	\$ 21,914	\$ 22,957	\$ 563
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 167,391</u>	<u>\$ 21,914</u>	<u>\$ 22,957</u>	<u>\$ 563</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Fund balances:				
<i>Restricted</i>	167,391	21,914	22,957	563
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>167,391</u>	<u>21,914</u>	<u>22,957</u>	<u>563</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 167,391</u>	<u>\$ 21,914</u>	<u>\$ 22,957</u>	<u>\$ 563</u>

<u>Community Development Program</u>	<u>Tobacco Settlement</u>	<u>Clerks Election</u>	<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>
\$ 619	\$ 393,478	\$ 36,252	\$ 28,284	\$ 6,212
--	--	--	--	--
--	--	--	--	--
<u>\$ 619</u>	<u>\$ 393,478</u>	<u>\$ 36,252</u>	<u>\$ 28,284</u>	<u>\$ 6,212</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
619	393,478	--	28,284	--
--	--	36,252	--	6,212
--	--	--	--	--
<u>619</u>	<u>393,478</u>	<u>36,252</u>	<u>28,284</u>	<u>6,212</u>
<u>\$ 619</u>	<u>\$ 393,478</u>	<u>\$ 36,252</u>	<u>\$ 28,284</u>	<u>\$ 6,212</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2020

	SO Training Fund	Sheriff's Donations
ASSETS		
<i>Cash and cash equivalents</i>	\$ 21,978	\$ 152,018
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	--	--
<i>Intergovernmental</i>	--	--
Restricted assets:		
Total Assets	\$ 21,978	\$ 152,018
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--
<i>Due to other funds</i>	--	--
Total Liabilities	--	--
Deferred Inflows of Resources		
Fund balances:		
<i>Restricted</i>	21,978	152,018
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
Total fund balances (deficits)	21,978	152,018
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$ 21,978	\$ 152,018

Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 267,260	\$ 1,551	\$ 15,612	\$ 4,053,706
6,320	--	--	6,320
--	--	--	784,476
<u>\$ 273,580</u>	<u>\$ 1,551</u>	<u>\$ 15,612</u>	<u>\$ 4,844,502</u>
\$ --	\$ --	\$ --	\$ 1,242
--	--	--	34,238
--	--	--	5,000
<u>--</u>	<u>--</u>	<u>--</u>	<u>40,480</u>
273,580	1,551	15,612	4,191,683
--	--	--	630,017
--	--	--	(17,678)
<u>273,580</u>	<u>1,551</u>	<u>15,612</u>	<u>4,804,022</u>
<u>\$ 273,580</u>	<u>\$ 1,551</u>	<u>\$ 15,612</u>	<u>\$ 4,844,502</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	741	66,940
<i>Charges for services</i>	--	8,500	--	--
<i>Interest</i>	13,362	1,668	36	483
<i>Miscellaneous</i>	--	--	--	9,580
Total revenues	<u>13,362</u>	<u>10,168</u>	<u>777</u>	<u>77,003</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	3,129	--	--
<i>Legal</i>	--	--	--	708,545
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>3,129</u>	<u>--</u>	<u>708,545</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>13,362</u>	 <u>7,039</u>	 <u>777</u>	 <u>(631,542)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	631,751
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>631,751</u>
Net change in fund balances	13,362	7,039	777	209
Fund balances (deficits), January 1	567,955	101,203	2,227	(12,887)
Fund balances (deficits), December 31	<u>\$ 581,317</u>	<u>\$ 108,242</u>	<u>\$ 3,004</u>	<u>\$ (12,678)</u>

District Attorney Hot Check	Ambulance Service Supplement	Corona Virus Relief Fund	Silver Crayon Project	EMS Donations
\$ --	\$ --	\$ --	\$ --	\$ --
--	115,322	980,595	--	--
203	--	--	--	--
54	8,751	1,345	--	3,169
--	--	--	--	92,762
<u>257</u>	<u>124,073</u>	<u>981,940</u>	<u>--</u>	<u>95,931</u>
--	--	--	--	--
--	--	--	--	--
750	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	191,178	46	--	103,526
--	--	--	--	--
--	--	--	5,000	--
<u>750</u>	<u>191,178</u>	<u>46</u>	<u>5,000</u>	<u>103,526</u>
<u>(493)</u>	<u>(67,105)</u>	<u>981,894</u>	<u>(5,000)</u>	<u>(7,595)</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(493)	(67,105)	981,894	(5,000)	(7,595)
4,336	473,818	--	--	207,562
<u>\$ 3,843</u>	<u>\$ 406,713</u>	<u>\$ 981,894</u>	<u>\$ (5,000)</u>	<u>\$ 199,967</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	12,081	1,000	--
<i>Interest</i>	3,227	482	--	214
<i>Miscellaneous</i>	4,244	--	2,610	2,410
Total revenues	<u>7,471</u>	<u>12,563</u>	<u>3,610</u>	<u>2,624</u>
Expenditures:				
Current:				
<i>General administration</i>	2,894	11,940	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	2,362
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Debt service:				
Total expenditures	<u>2,894</u>	<u>11,940</u>	<u>--</u>	<u>2,362</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,577</u>	<u>623</u>	<u>3,610</u>	<u>262</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	(9,030)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(9,030)</u>	<u>--</u>
Net change in fund balances	4,577	623	(5,420)	262
Fund balances (deficits), January 1	137,265	38,977	42,575	16,614
Fund balances (deficits), December 31	<u>\$ 141,842</u>	<u>\$ 39,600</u>	<u>\$ 37,155</u>	<u>\$ 16,876</u>

Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	6,972	577	85,641	--
2,402	564	482	3,152	4,974
221	--	--	--	--
<u>2,623</u>	<u>7,536</u>	<u>1,059</u>	<u>88,793</u>	<u>4,974</u>
--	--	--	42,701	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	26,992	--	--
1,497	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,497</u>	<u>--</u>	<u>26,992</u>	<u>42,701</u>	<u>--</u>
<u>1,126</u>	<u>7,536</u>	<u>(25,933)</u>	<u>46,092</u>	<u>4,974</u>
6,000	--	--	--	--
--	(13,000)	--	--	--
<u>6,000</u>	<u>(13,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>
7,126	(5,464)	(25,933)	46,092	4,974
114,224	75,822	46,007	183,683	231,564
<u>\$ 121,350</u>	<u>\$ 70,358</u>	<u>\$ 20,074</u>	<u>\$ 229,775</u>	<u>\$ 236,538</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Records Management Preservation DC	County and District Court Technology	Record Preservation	Archive Fee County Clerk
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	6,529	1,618	12,803	79,320
<i>Interest</i>	483	273	3,409	4,032
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>7,012</u>	<u>1,891</u>	<u>16,212</u>	<u>83,352</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	46,660
<i>Judicial</i>	--	--	1,151	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>--</u>	<u>1,151</u>	<u>46,660</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,012</u>	<u>1,891</u>	<u>15,061</u>	<u>36,692</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	7,012	1,891	15,061	36,692
Fund balances (deficits), January 1	35,234	20,789	146,880	194,745
Fund balances (deficits), December 31	<u>\$ 42,246</u>	<u>\$ 22,680</u>	<u>\$ 161,941</u>	<u>\$ 231,437</u>

Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	741	760	685	669
--	--	--	--	--
147	33	13	53	67
--	--	--	--	--
<u>147</u>	<u>774</u>	<u>773</u>	<u>738</u>	<u>736</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
13,948	--	--	--	--
--	--	--	--	--
--	--	185	593	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>13,948</u>	<u>--</u>	<u>185</u>	<u>593</u>	<u>--</u>
(13,801)	774	588	145	736
15,000	--	--	--	--
--	--	--	--	--
<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,199	774	588	145	736
8,007	1,949	493	3,806	4,742
<u>\$ 9,206</u>	<u>\$ 2,723</u>	<u>\$ 1,081</u>	<u>\$ 3,951</u>	<u>\$ 5,478</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	23,710	4,491	--	--
<i>Interest</i>	2,309	242	286	7
<i>Miscellaneous</i>	--	--	591	--
Total revenues	<u>26,019</u>	<u>4,733</u>	<u>877</u>	<u>7</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	10,810	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Debt service:				
Total expenditures	<u>10,810</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,209</u>	<u>4,733</u>	<u>877</u>	<u>7</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	15,209	4,733	877	7
Fund balances (deficits), January 1	152,182	17,181	22,080	556
Fund balances (deficits), December 31	<u>\$ 167,391</u>	<u>\$ 21,914</u>	<u>\$ 22,957</u>	<u>\$ 563</u>

Community Development Program	Tobacco Settlement	Clerks Election	HAVA Grant Equipment	Rural Health Pilot Program
\$ --	\$ --	\$ --	\$ --	\$ --
--	24,044	39,297	--	--
--	--	--	--	--
8	8,806	330	--	355
--	--	--	--	--
<u>8</u>	<u>32,850</u>	<u>39,627</u>	<u>--</u>	<u>355</u>
--	--	38,699	3,440	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	36,472	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>36,472</u>	<u>38,699</u>	<u>3,440</u>	<u>--</u>
8	(3,622)	928	(3,440)	355
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
8	(3,622)	928	(3,440)	355
611	397,100	35,324	3,440	27,929
<u>\$ 619</u>	<u>\$ 393,478</u>	<u>\$ 36,252</u>	<u>\$ --</u>	<u>\$ 28,284</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Bail Bond	SO Training Fund	Sheriff's Donations
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	4,130	--
<i>Charges for services</i>	1,500	--	--
<i>Interest</i>	71	32	1,367
<i>Miscellaneous</i>	--	--	33,966
Total revenues	<u>1,571</u>	<u>4,162</u>	<u>35,333</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	--
<i>Judicial</i>	270	--	--
<i>Legal</i>	--	--	--
<i>Financial administration</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public safety</i>	--	12,784	15,785
<i>Health and welfare</i>	--	--	--
<i>Culture and recreation</i>	--	--	--
<i>Conservation</i>	--	--	--
Debt service:			
Total expenditures	<u>270</u>	<u>12,784</u>	<u>15,785</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,301</u>	<u>(8,622)</u>	<u>19,548</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,301	(8,622)	19,548
Fund balances (deficits), January 1	4,911	30,600	132,470
Fund balances (deficits), December 31	<u>\$ 6,212</u>	<u>\$ 21,978</u>	<u>\$ 152,018</u>

Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 130,278	\$ --	\$ --	\$ 130,278
--	--	--	1,233,924
--	--	13,000	257,945
6,324	15	170	73,197
--	1,381	--	147,765
<u>136,602</u>	<u>1,396</u>	<u>13,170</u>	<u>1,843,109</u>
--	--	--	146,334
--	--	--	4,550
--	--	576	709,871
--	--	--	13,948
--	--	--	10,810
--	(125)	--	95,048
--	--	--	296,247
151,754	--	--	151,754
--	--	--	5,000
<u>151,754</u>	<u>(125)</u>	<u>576</u>	<u>1,433,562</u>
<u>(15,152)</u>	<u>1,521</u>	<u>12,594</u>	<u>409,547</u>
--	--	--	652,751
--	--	(15,102)	(37,132)
--	--	(15,102)	615,619
(15,152)	1,521	(2,508)	1,025,166
288,732	30	18,120	3,778,856
<u>\$ 273,580</u>	<u>\$ 1,551</u>	<u>\$ 15,612</u>	<u>\$ 4,804,022</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-5

HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 200	\$ 13,362	\$ 13,162
Total Interest	<u>200</u>	<u>13,362</u>	<u>13,162</u>
Total receipts	<u>200</u>	<u>13,362</u>	<u>13,162</u>
Net change in unrestricted cash balances	200	13,362	13,162
Unrestricted cash, January 1	567,955	567,955	--
Unrestricted cash, December 31	<u>\$ 568,155</u>	<u>\$ 581,317</u>	<u>\$ 13,162</u>

WASHINGTON COUNTY, TEXAS
 JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
Justice court number one fees	\$ 4,000	\$ 2,297	\$ (1,703)
Justice court number two fees	2,500	1,321	(1,179)
Justice court number three fees	3,200	2,886	(314)
Justice court number four fees	3,200	1,996	(1,204)
Total Charges for services	12,900	8,500	(4,400)
<i>Interest</i>			
Interest	850	1,668	818
Total Interest	850	1,668	818
Total receipts	13,750	10,168	(3,582)
Disbursements:			
<i>Current:</i>			
<i>Judicial</i>			
<i>Justice Court Number One</i>			
Supplies	6,000	2,476	3,524
Other services and charges	1,500	653	847
Total Justice Court Number One	7,500	3,129	4,371
Total Judicial	7,500	3,129	4,371
Total disbursements	7,500	3,129	4,371
Net change in unrestricted cash balances	6,250	7,039	789
Unrestricted cash, January 1	101,203	101,203	--
Unrestricted cash, December 31	\$ 107,453	\$ 108,242	\$ 789

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 73,940	\$ 66,940	\$ (7,000)
<i>Total Intergovernmental</i>	<u>73,940</u>	<u>66,940</u>	<u>(7,000)</u>
<i>Interest</i>			
<i>Interest</i>	<u>1,500</u>	<u>483</u>	<u>(1,017)</u>
<i>Total Interest</i>	<u>1,500</u>	<u>483</u>	<u>(1,017)</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	<u>--</u>	<u>9,230</u>	<u>9,230</u>
<i>Total Miscellaneous</i>	<u>--</u>	<u>9,230</u>	<u>9,230</u>
Total receipts	<u>75,440</u>	<u>76,653</u>	<u>1,213</u>
Disbursements:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel services</i>	467,536	441,830	25,706
<i>Benefits</i>	170,960	170,714	246
<i>Supplies</i>	9,594	7,069	2,525
<i>Other services and charges</i>	<u>65,654</u>	<u>54,887</u>	<u>10,767</u>
<i>Total District Attorney</i>	<u>713,744</u>	<u>674,500</u>	<u>39,244</u>
<i>Total Legal</i>	<u>713,744</u>	<u>674,500</u>	<u>39,244</u>
Total disbursements	<u>713,744</u>	<u>674,500</u>	<u>39,244</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(638,304)</u>	<u>(597,847)</u>	<u>40,457</u>
Other financing sources (uses):			
<i>Transfers in</i>	<u>618,751</u>	<u>631,751</u>	<u>13,000</u>
Total other financing sources (uses)	<u>618,751</u>	<u>631,751</u>	<u>13,000</u>
Net change in unrestricted cash balances	(19,553)	33,904	53,457
Unrestricted cash (overdraft), January 1	<u>(12,887)</u>	<u>(12,887)</u>	<u>--</u>
Unrestricted cash (overdraft), December 31	<u>\$ (32,440)</u>	<u>\$ 21,017</u>	<u>\$ 53,457</u>

WASHINGTON COUNTY, TEXAS
 AMBULANCE SERVICE SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ 225,000	\$ 115,322	\$ (109,678)
<i>Total Intergovernmental</i>	<u>225,000</u>	<u>115,322</u>	<u>(109,678)</u>
<i>Interest</i>			
<i>Interest</i>	<u>4,000</u>	<u>8,751</u>	<u>4,751</u>
<i>Total Interest</i>	<u>4,000</u>	<u>8,751</u>	<u>4,751</u>
Total receipts	<u>229,000</u>	<u>124,073</u>	<u>(104,927)</u>
Disbursements:			
Current:			
<i>Emergency Medical Services</i>			
<i>Other services and charges</i>	10,956	10,956	--
<i>Capital outlay</i>	<u>180,223</u>	<u>180,222</u>	<u>1</u>
<i>Total Emergency Medical Services</i>	<u>191,179</u>	<u>191,178</u>	<u>1</u>
<i>Total Health and Welfare</i>	<u>191,179</u>	<u>191,178</u>	<u>1</u>
Total disbursements	<u>191,179</u>	<u>191,178</u>	<u>1</u>
Net change in unrestricted cash balances	37,821	(67,105)	(104,926)
Unrestricted cash, January 1	<u>473,818</u>	<u>473,818</u>	--
Unrestricted cash, December 31	<u>\$ 511,639</u>	<u>\$ 406,713</u>	<u>\$ (104,926)</u>

WASHINGTON COUNTY, TEXAS
CORONA VIRUS RELIEF FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ --	\$ 196,119	\$ 196,119
<i>Total Intergovernmental</i>	<u> --</u>	<u>196,119</u>	<u>196,119</u>
<i>Interest</i>			
<i>Interest</i>	--	1,345	1,345
<i>Total Interest</i>	<u> --</u>	<u>1,345</u>	<u>1,345</u>
Total receipts	<u> --</u>	<u>197,464</u>	<u>197,464</u>
Disbursements:			
Current:			
<i>Emergency Medical Services</i>			
<i>Other services and charges</i>	46	46	--
<i>Total Emergency Medical Services</i>	<u> 46</u>	<u> 46</u>	<u> --</u>
<i>Total Health and Welfare</i>	<u> 46</u>	<u> 46</u>	<u> --</u>
Total disbursements	<u> 46</u>	<u> 46</u>	<u> --</u>
Net change in unrestricted cash balances	(46)	197,418	197,464
Unrestricted cash, January 1	--	--	--
Unrestricted cash, December 31	<u>\$ (46)</u>	<u>\$ 197,418</u>	<u>\$ 197,464</u>

WASHINGTON COUNTY, TEXAS
 SILVER CRAYON PROJECT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Disbursements:			
Current:			
Conservation			
Silver Crayon Project			
Other services and charges	\$ 5,000	\$ 5,000	\$ --
Total Silver Crayon Project	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Total Conservation	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Total disbursements	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Net change in unrestricted cash balances	(5,000)	(5,000)	--
Unrestricted cash, January 1	--	--	--
Unrestricted cash (overdraft), December 31	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ --</u>

WASHINGTON COUNTY, TEXAS
EMS DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 1,500	\$ 3,170	\$ 1,670
Total Interest	<u>1,500</u>	<u>3,170</u>	<u>1,670</u>
Miscellaneous			
Contributions and donations	100,000	74,159	(25,841)
Miscellaneous	<u>18,825</u>	<u>18,602</u>	<u>(223)</u>
Total Miscellaneous	<u>118,825</u>	<u>92,761</u>	<u>(26,064)</u>
Total receipts	<u>120,325</u>	<u>95,931</u>	<u>(24,394)</u>
Disbursements:			
Current:			
Emergency Medical Services			
Benefits	490	490	--
Supplies	30,109	30,107	2
Other services and charges	30,509	30,509	--
Capital outlay	<u>42,421</u>	<u>42,420</u>	<u>1</u>
Total Emergency Medical Services	<u>103,529</u>	<u>103,526</u>	<u>3</u>
Total Health and Welfare	<u>103,529</u>	<u>103,526</u>	<u>3</u>
Total disbursements	<u>103,529</u>	<u>103,526</u>	<u>3</u>
Net change in unrestricted cash balances	16,796	(7,595)	(24,391)
Unrestricted cash, January 1	209,347	209,347	--
Unrestricted cash, December 31	<u>\$ 226,143</u>	<u>\$ 201,752</u>	<u>\$ (24,391)</u>

WASHINGTON COUNTY, TEXAS
CHECK AND PROCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Charges to customers</i>	\$ 3,000	\$ 1,000	\$ (2,000)
<i>Total Charges for services</i>	<u>3,000</u>	<u>1,000</u>	<u>(2,000)</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	--	2,610	2,610
<i>Total Miscellaneous</i>	<u>--</u>	<u>2,610</u>	<u>2,610</u>
Total receipts	<u>3,000</u>	<u>3,610</u>	<u>610</u>
Other financing sources (uses):			
<i>Transfers out</i>	--	(9,030)	(9,030)
Total other financing sources (uses)	<u>--</u>	<u>(9,030)</u>	<u>(9,030)</u>
Net change in unrestricted cash balances	3,000	(5,420)	(8,420)
Unrestricted cash, January 1	42,575	42,575	--
Unrestricted cash, December 31	<u>\$ 45,575</u>	<u>\$ 37,155</u>	<u>\$ (8,420)</u>

WASHINGTON COUNTY, TEXAS
CHILD FOSTER CARE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 2,000	\$ 2,402	\$ 402
Total Interest	<u>2,000</u>	<u>2,402</u>	<u>402</u>
Miscellaneous			
Miscellaneous	<u>2,100</u>	<u>221</u>	<u>(1,879)</u>
Total Miscellaneous	<u>2,100</u>	<u>221</u>	<u>(1,879)</u>
Total receipts	<u>4,100</u>	<u>2,623</u>	<u>(1,477)</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	5,100	1,430	3,670
Other services and charges	<u>5,000</u>	<u>67</u>	<u>4,933</u>
Total Social Services	<u>10,100</u>	<u>1,497</u>	<u>8,603</u>
Total Health and Welfare	<u>10,100</u>	<u>1,497</u>	<u>8,603</u>
Total disbursements	<u>10,100</u>	<u>1,497</u>	<u>8,603</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,000)</u>	<u>1,126</u>	<u>7,126</u>
Other financing sources (uses):			
Transfers in	<u>6,000</u>	<u>6,000</u>	<u>--</u>
Total other financing sources (uses)	<u>6,000</u>	<u>6,000</u>	<u>--</u>
Net change in unrestricted cash balances	--	7,126	7,126
Unrestricted cash, January 1	114,224	114,224	--
Unrestricted cash, December 31	<u>\$ 114,224</u>	<u>\$ 121,350</u>	<u>\$ 7,126</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 10,000	\$ 6,972	\$ (3,028)
Total Charges for services	<u>10,000</u>	<u>6,972</u>	<u>(3,028)</u>
Interest			
Interest	<u>300</u>	<u>564</u>	<u>264</u>
Total Interest	<u>300</u>	<u>564</u>	<u>264</u>
Total receipts	<u>10,300</u>	<u>7,536</u>	<u>(2,764)</u>
Other financing sources (uses):			
Transfers out	<u>(13,000)</u>	<u>(13,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(13,000)</u>	<u>(13,000)</u>	<u>--</u>
Net change in unrestricted cash balances	(2,700)	(5,464)	(2,764)
Unrestricted cash, January 1	<u>75,822</u>	<u>75,822</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 73,122</u>	<u>\$ 70,358</u>	<u>\$ (2,764)</u>

WASHINGTON COUNTY, TEXAS
 SHERIFF FORFEITURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ 577	\$ (423)
Total Charges for services	<u>1,000</u>	<u>577</u>	<u>(423)</u>
Interest			
Interest	<u>200</u>	<u>482</u>	<u>282</u>
Total Interest	<u>200</u>	<u>482</u>	<u>282</u>
Total receipts	<u>1,200</u>	<u>1,059</u>	<u>(141)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	15,366	15,365	1
Capital outlay	<u>11,627</u>	<u>11,627</u>	<u>--</u>
Total Sheriff	<u>26,993</u>	<u>26,992</u>	<u>1</u>
Total Public Safety	<u>26,993</u>	<u>26,992</u>	<u>1</u>
Total disbursements	<u>26,993</u>	<u>26,992</u>	<u>1</u>
Net change in unrestricted cash balances	(25,793)	(25,933)	(140)
Unrestricted cash, January 1	46,007	46,007	--
Unrestricted cash, December 31	<u>\$ 20,214</u>	<u>\$ 20,074</u>	<u>\$ (140)</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 91,000	\$ 85,641	\$ (5,359)
<i>Total Charges for services</i>	<u>91,000</u>	<u>85,641</u>	<u>(5,359)</u>
 <i>Interest</i>			
<i>Interest</i>	<u>1,800</u>	<u>3,152</u>	<u>1,352</u>
<i>Total Interest</i>	<u>1,800</u>	<u>3,152</u>	<u>1,352</u>
 Total receipts	<u>92,800</u>	<u>88,793</u>	<u>(4,007)</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	10,000	3,452	6,548
<i>Other services and charges</i>	35,200	28,624	6,576
<i>Capital outlay</i>	<u>20,000</u>	<u>10,625</u>	<u>9,375</u>
<i>Total County Clerk</i>	<u>65,200</u>	<u>42,701</u>	<u>22,499</u>
 <i>Total General Administration</i>	<u>65,200</u>	<u>42,701</u>	<u>22,499</u>
 Total disbursements	<u>65,200</u>	<u>42,701</u>	<u>22,499</u>
Net change in unrestricted cash balances	27,600	46,092	18,492
Unrestricted cash, January 1	<u>183,683</u>	<u>183,683</u>	--
Unrestricted cash, December 31	<u>\$ 211,283</u>	<u>\$ 229,775</u>	<u>\$ 18,492</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-17

OPEB FUNDING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 2,500	\$ 4,974	\$ 2,474
Total Interest	<u>2,500</u>	<u>4,974</u>	<u>2,474</u>
Total receipts	<u>2,500</u>	<u>4,974</u>	<u>2,474</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Supplies	1,000	--	1,000
Total Personnel and benefits	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total Financial Administration	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total disbursements	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in unrestricted cash balances	1,500	4,974	3,474
Unrestricted cash, January 1	231,564	231,564	--
Unrestricted cash, December 31	<u>\$ 233,064</u>	<u>\$ 236,538</u>	<u>\$ 3,474</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-18

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 6,000	\$ 6,529	\$ 529
Total Charges for services	<u>6,000</u>	<u>6,529</u>	<u>529</u>
Interest			
Interest	400	483	83
Total Interest	<u>400</u>	<u>483</u>	<u>83</u>
Total receipts	<u>6,400</u>	<u>7,012</u>	<u>612</u>
Net change in unrestricted cash balances	6,400	7,012	612
Unrestricted cash, January 1	35,234	35,234	--
Unrestricted cash, December 31	<u>\$ 41,634</u>	<u>\$ 42,246</u>	<u>\$ 612</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-19

COUNTY AND DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 1,900	\$ 1,618	\$ (282)
Total Charges for services	<u>1,900</u>	<u>1,618</u>	<u>(282)</u>
Interest			
Interest	<u>100</u>	<u>273</u>	<u>173</u>
Total Interest	<u>100</u>	<u>273</u>	<u>173</u>
Total receipts	<u>2,000</u>	<u>1,891</u>	<u>(109)</u>
Net change in unrestricted cash balances	2,000	1,891	(109)
Unrestricted cash, January 1	<u>20,789</u>	<u>20,789</u>	--
Unrestricted cash, December 31	<u>\$ 22,789</u>	<u>\$ 22,680</u>	<u>\$ (109)</u>

WASHINGTON COUNTY, TEXAS
 RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 13,500	\$ 12,803	\$ (697)
Total Charges for services	<u>13,500</u>	<u>12,803</u>	<u>(697)</u>
Interest			
Interest	2,000	3,409	1,409
Total Interest	<u>2,000</u>	<u>3,409</u>	<u>1,409</u>
Total receipts	<u>15,500</u>	<u>16,212</u>	<u>712</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	6,000	--	6,000
Other services and charges	2,000	1,151	849
Capital outlay	30,500	30,265	235
Total District Clerk	<u>38,500</u>	<u>31,416</u>	<u>7,084</u>
Total Judicial	<u>38,500</u>	<u>31,416</u>	<u>7,084</u>
Total disbursements	<u>38,500</u>	<u>31,416</u>	<u>7,084</u>
Net change in unrestricted cash balances	(23,000)	(15,204)	7,796
Unrestricted cash, January 1	177,145	177,145	--
Unrestricted cash, December 31	<u>\$ 154,145</u>	<u>\$ 161,941</u>	<u>\$ 7,796</u>

WASHINGTON COUNTY, TEXAS
 ARCHIVE FEE - COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 78,000	\$ 79,320	\$ 1,320
Total Charges for services	<u>78,000</u>	<u>79,320</u>	<u>1,320</u>
Interest			
Interest	<u>1,000</u>	<u>4,032</u>	<u>3,032</u>
Total Interest	<u>1,000</u>	<u>4,032</u>	<u>3,032</u>
Total receipts	<u>79,000</u>	<u>83,352</u>	<u>4,352</u>
Disbursements:			
Current:			
County Clerk			
Supplies	1,000	--	1,000
Other services and charges	700	495	205
Capital outlay	<u>65,000</u>	<u>46,165</u>	<u>18,835</u>
Total County Clerk	<u>66,700</u>	<u>46,660</u>	<u>20,040</u>
Total General Administration	<u>66,700</u>	<u>46,660</u>	<u>20,040</u>
Total disbursements	<u>66,700</u>	<u>46,660</u>	<u>20,040</u>
Net change in unrestricted cash balances	12,300	36,692	24,392
Unrestricted cash, January 1	194,745	194,745	--
Unrestricted cash, December 31	<u>\$ 207,045</u>	<u>\$ 231,437</u>	<u>\$ 24,392</u>

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 100	\$ 147	\$ 47
Total Interest	<u>100</u>	<u>147</u>	<u>47</u>
Total receipts	<u>100</u>	<u>147</u>	<u>47</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	15,100	13,948	1,152
Total Personnel and benefits	<u>15,100</u>	<u>13,948</u>	<u>1,152</u>
Total Financial Administration	<u>15,100</u>	<u>13,948</u>	<u>1,152</u>
Total disbursements	<u>15,100</u>	<u>13,948</u>	<u>1,152</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(15,000)</u>	<u>(13,801)</u>	<u>1,199</u>
Other financing sources (uses):			
Transfers in	15,000	15,000	--
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in unrestricted cash balances	--	1,199	1,199
Unrestricted cash, January 1	8,007	8,007	--
Unrestricted cash, December 31	<u>\$ 8,007</u>	<u>\$ 9,206</u>	<u>\$ 1,199</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #1 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 730	\$ 741	\$ 11
Total Intergovernmental	<u>730</u>	<u>741</u>	<u>11</u>
Interest			
Interest	30	33	3
Total Interest	<u>30</u>	<u>33</u>	<u>3</u>
Total receipts	<u>760</u>	<u>774</u>	<u>14</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,500	--	1,500
Total Constable Number One	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total Public Safety	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in unrestricted cash balances	(740)	774	1,514
Unrestricted cash, January 1	1,949	1,949	--
Unrestricted cash, December 31	<u>\$ 1,209</u>	<u>\$ 2,723</u>	<u>\$ 1,514</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #2 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 730	\$ 760	\$ 30
Total Intergovernmental	<u>730</u>	<u>760</u>	<u>30</u>
Interest			
Interest	5	13	8
Total Interest	<u>5</u>	<u>13</u>	<u>8</u>
Total receipts	<u>735</u>	<u>773</u>	<u>38</u>
Disbursements:			
Current:			
Public safety			
Constable Number Two			
Other services and charges	1,500	185	1,315
Total Constable Number Two	<u>1,500</u>	<u>185</u>	<u>1,315</u>
Total Public Safety	<u>1,500</u>	<u>185</u>	<u>1,315</u>
Total disbursements	<u>1,500</u>	<u>185</u>	<u>1,315</u>
Net change in unrestricted cash balances	(765)	588	1,353
Unrestricted cash, January 1	493	493	--
Unrestricted cash, December 31	<u>\$ (272)</u>	<u>\$ 1,081</u>	<u>\$ 1,353</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #3 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 670	\$ 685	\$ 15
Total Intergovernmental	<u>670</u>	<u>685</u>	<u>15</u>
Interest			
Interest	<u>50</u>	<u>53</u>	<u>3</u>
Total Interest	<u>50</u>	<u>53</u>	<u>3</u>
Total receipts	<u>720</u>	<u>738</u>	<u>18</u>
Disbursements:			
Current:			
Public safety			
Constable Number Three			
Other services and charges	<u>1,500</u>	<u>593</u>	<u>907</u>
Total Constable Number Three	<u>1,500</u>	<u>593</u>	<u>907</u>
Total Public Safety	<u>1,500</u>	<u>593</u>	<u>907</u>
Total disbursements	<u>1,500</u>	<u>593</u>	<u>907</u>
Net change in unrestricted cash balances	(780)	145	925
Unrestricted cash, January 1	<u>3,806</u>	<u>3,806</u>	--
Unrestricted cash, December 31	<u>\$ 3,026</u>	<u>\$ 3,951</u>	<u>\$ 925</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #4 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 670	\$ 669	\$ (1)
Total Intergovernmental	<u>670</u>	<u>669</u>	<u>(1)</u>
Interest			
Interest	50	67	17
Total Interest	<u>50</u>	<u>67</u>	<u>17</u>
Total receipts	<u>720</u>	<u>736</u>	<u>16</u>
Disbursements:			
Current:			
Public safety			
Constable Number Four			
Other services and charges	1,500	--	1,500
Total Constable Number Four	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total Public Safety	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in unrestricted cash balances	(780)	736	1,516
Unrestricted cash, January 1	4,742	4,742	--
Unrestricted cash, December 31	<u>\$ 3,962</u>	<u>\$ 5,478</u>	<u>\$ 1,516</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 25,500	\$ 23,710	\$ (1,790)
<i>Total Charges for services</i>	<u>25,500</u>	<u>23,710</u>	<u>(1,790)</u>
<i>Interest</i>			
<i>Interest</i>	<u>1,000</u>	<u>2,309</u>	<u>1,309</u>
<i>Total Interest</i>	<u>1,000</u>	<u>2,309</u>	<u>1,309</u>
Total receipts	<u>26,500</u>	<u>26,019</u>	<u>(481)</u>
Disbursements:			
Current:			
<i>Public facilities</i>			
<i>County Courthouse</i>			
<i>Supplies</i>	22,000	1,923	20,077
<i>Other services and charges</i>	20,500	3,707	16,793
<i>Capital outlay</i>	<u>6,000</u>	<u>5,180</u>	<u>820</u>
<i>Total County Courthouse</i>	<u>48,500</u>	<u>10,810</u>	<u>37,690</u>
<i>Total Public Facilities</i>	<u>48,500</u>	<u>10,810</u>	<u>37,690</u>
Total disbursements	<u>48,500</u>	<u>10,810</u>	<u>37,690</u>
Net change in unrestricted cash balances	(22,000)	15,209	37,209
Unrestricted cash, January 1	152,182	152,182	--
Unrestricted cash, December 31	<u>\$ 130,182</u>	<u>\$ 167,391</u>	<u>\$ 37,209</u>

WASHINGTON COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 20,000	\$ 21,144	\$ 1,144
Total Intergovernmental	<u>20,000</u>	<u>21,144</u>	<u>1,144</u>
Interest			
Interest	7,500	8,806	1,306
Total Interest	<u>7,500</u>	<u>8,806</u>	<u>1,306</u>
Total receipts	<u>27,500</u>	<u>29,950</u>	<u>2,450</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Capital outlay	36,472	36,472	--
Total Sheriff	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Total Public Safety	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Total disbursements	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Net change in unrestricted cash balances	(8,972)	(6,522)	2,450
Unrestricted cash, January 1	400,000	400,000	--
Unrestricted cash, December 31	<u>\$ 391,028</u>	<u>\$ 393,478</u>	<u>\$ 2,450</u>

WASHINGTON COUNTY, TEXAS
 BAIL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ 1,500	\$ 500
Total Charges for services	<u>1,000</u>	<u>1,500</u>	<u>500</u>
Interest			
Interest	70	71	1
Total Interest	<u>70</u>	<u>71</u>	<u>1</u>
Total receipts	<u>1,070</u>	<u>1,571</u>	<u>501</u>
Disbursements:			
Current:			
Judicial			
District Court			
Supplies	650	270	380
Other services and charges	500	--	500
Total District Court	<u>1,150</u>	<u>270</u>	<u>880</u>
Total Judicial	<u>1,150</u>	<u>270</u>	<u>880</u>
Total disbursements	<u>1,150</u>	<u>270</u>	<u>880</u>
Net change in unrestricted cash balances	(80)	1,301	1,381
Unrestricted cash, January 1	4,911	4,911	--
Unrestricted cash, December 31	<u>\$ 4,831</u>	<u>\$ 6,212</u>	<u>\$ 1,381</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 5,000	\$ 4,130	\$ (870)
<i>Total Intergovernmental</i>	<u>5,000</u>	<u>4,130</u>	<u>(870)</u>
<i>Interest</i>			
<i>Interest</i>	<u>400</u>	<u>32</u>	<u>(368)</u>
<i>Total Interest</i>	<u>400</u>	<u>32</u>	<u>(368)</u>
Total receipts	<u>5,400</u>	<u>4,162</u>	<u>(1,238)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
<i>Sheriff</i>			
<i>Supplies</i>	<u>12,786</u>	<u>12,784</u>	<u>2</u>
<i>Total Sheriff</i>	<u>12,786</u>	<u>12,784</u>	<u>2</u>
<i>Total Public Safety</i>	<u>12,786</u>	<u>12,784</u>	<u>2</u>
Total disbursements	<u>12,786</u>	<u>12,784</u>	<u>2</u>
Net change in unrestricted cash balances	(7,386)	(8,622)	(1,236)
Unrestricted cash, January 1	30,600	30,600	--
Unrestricted cash, December 31	<u>\$ 23,214</u>	<u>\$ 21,978</u>	<u>\$ (1,236)</u>

WASHINGTON COUNTY, TEXAS
 SHERIFF'S DONATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 1,000	\$ 1,367	\$ 367
Total Interest	<u>1,000</u>	<u>1,367</u>	<u>367</u>
Miscellaneous			
Miscellaneous	<u>25,000</u>	<u>33,966</u>	<u>8,966</u>
Total Miscellaneous	<u>25,000</u>	<u>33,966</u>	<u>8,966</u>
Total receipts	<u>26,000</u>	<u>35,333</u>	<u>9,333</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Benefits	500	444	56
Supplies	23,840	13,681	10,159
Capital outlay	<u>1,660</u>	<u>1,660</u>	<u>--</u>
Total Sheriff	<u>26,000</u>	<u>15,785</u>	<u>10,215</u>
Total Public Safety	<u>26,000</u>	<u>15,785</u>	<u>10,215</u>
Total disbursements	<u>26,000</u>	<u>15,785</u>	<u>10,215</u>
Net change in unrestricted cash balances	--	19,548	19,548
Unrestricted cash, January 1	132,470	132,470	--
Unrestricted cash, December 31	<u>\$ 132,470</u>	<u>\$ 152,018</u>	<u>\$ 19,548</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Hotel motel taxes	\$ 140,000	\$ 155,670	\$ 15,670
Total Taxes	<u>140,000</u>	<u>155,670</u>	<u>15,670</u>
Interest			
Interest	2,800	6,323	3,523
Total Interest	<u>2,800</u>	<u>6,323</u>	<u>3,523</u>
Total receipts	<u>142,800</u>	<u>161,993</u>	<u>19,193</u>
Disbursements:			
Current:			
Culture and Recreation			
Education - Library			
Other services and charges	151,755	151,754	1
Total Education - Library	<u>151,755</u>	<u>151,754</u>	<u>1</u>
Total Culture and Recreation	<u>151,755</u>	<u>151,754</u>	<u>1</u>
Total disbursements	<u>151,755</u>	<u>151,754</u>	<u>1</u>
Net change in unrestricted cash balances	(8,955)	10,239	19,194
Unrestricted cash, January 1	257,021	257,021	--
Unrestricted cash, December 31	<u>\$ 248,066</u>	<u>\$ 267,260</u>	<u>\$ 19,194</u>

WASHINGTON COUNTY, TEXAS
 HEALTHY COUNTY REWARDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 10	\$ 15	\$ 5
Total Interest	<u>10</u>	<u>15</u>	<u>5</u>
Miscellaneous			
Contributions and donations	500	1,381	881
Total Miscellaneous	<u>500</u>	<u>1,381</u>	<u>881</u>
Total receipts	<u>510</u>	<u>1,396</u>	<u>886</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,750	(125)	1,875
Total Constable Number One	<u>1,750</u>	<u>(125)</u>	<u>1,875</u>
Total Public Safety	<u>1,750</u>	<u>(125)</u>	<u>1,875</u>
Total disbursements	<u>1,750</u>	<u>(125)</u>	<u>1,875</u>
Net change in unrestricted cash balances	(1,240)	1,521	2,761
Unrestricted cash, January 1	30	30	--
Unrestricted cash, December 31	<u>\$ (1,210)</u>	<u>\$ 1,551</u>	<u>\$ 2,761</u>

WASHINGTON COUNTY, TEXAS
 COUNTY ATTORNEY PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-34

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 10,000	\$ 13,000	\$ 3,000
<i>Total Charges for services</i>	<u>10,000</u>	<u>13,000</u>	<u>3,000</u>
<i>Interest</i>			
<i>Interest</i>	<u>100</u>	<u>170</u>	<u>70</u>
<i>Total Interest</i>	<u>100</u>	<u>170</u>	<u>70</u>
Total receipts	<u>10,100</u>	<u>13,170</u>	<u>3,070</u>
Disbursements:			
Current:			
<i>Legal</i>			
<i>County Attorney</i>			
<i>Supplies</i>	<u>1,176</u>	<u>576</u>	<u>600</u>
<i>Total County Attorney</i>	<u>1,176</u>	<u>576</u>	<u>600</u>
<i>Total Legal</i>	<u>1,176</u>	<u>576</u>	<u>600</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,924</u>	<u>12,594</u>	<u>3,670</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(15,103)</u>	<u>(15,102)</u>	<u>1</u>
Total other financing sources (uses)	<u>(15,103)</u>	<u>(15,102)</u>	<u>1</u>
Net change in unrestricted cash balances	(6,179)	(2,508)	3,671
Unrestricted cash, January 1	18,120	18,120	--
Unrestricted cash, December 31	<u>\$ 11,941</u>	<u>\$ 15,612</u>	<u>\$ 3,671</u>

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WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-35

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
<i>Ad valorem tax</i>	\$ 600,681	\$ 687,628	\$ 86,947
Total Taxes	<u>600,681</u>	<u>687,628</u>	<u>86,947</u>
Interest			
<i>Interest</i>	<u>10,000</u>	<u>32,245</u>	<u>22,245</u>
Total Interest	<u>10,000</u>	<u>32,245</u>	<u>22,245</u>
Total receipts	<u>610,681</u>	<u>719,873</u>	<u>109,192</u>
Disbursements:			
Debt service:			
<i>Principal</i>	340,000	340,000	--
<i>Interest and fiscal charges</i>	<u>96,475</u>	<u>80,081</u>	<u>16,394</u>
Total disbursements	<u>436,475</u>	<u>420,081</u>	<u>16,394</u>
Net change in unrestricted cash balances	174,206	299,792	125,586
Unrestricted cash, January 1	1,167,527	1,167,527	--
Unrestricted cash, December 31	<u>\$ 1,341,733</u>	<u>\$ 1,467,319</u>	<u>\$ 125,586</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2020

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 35,735	\$ 1,332,301	\$ 399,229	\$ 1,767,265
Total Assets	<u>35,735</u>	<u>1,332,301</u>	<u>399,229</u>	<u>1,767,265</u>
LIABILITIES				
<i>Accounts payable</i>	--	36,778	--	36,778
Total Liabilities	<u>--</u>	<u>36,778</u>	<u>--</u>	<u>36,778</u>
NET POSITION				
<i>Held in trust for other purposes</i>	<u>\$ 35,735</u>	<u>\$ 1,295,523</u>	<u>\$ 399,229</u>	<u>\$ 1,730,487</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
<i>Investment Income</i>	\$ 639	\$ 30,442	\$ 7,765	\$ 38,846
<i>Lease income</i>	--	308,853	33,407	342,260
<i>Miscellaneous</i>	--	6,000	--	6,000
Total Additions	<u>639</u>	<u>345,295</u>	<u>41,172</u>	<u>387,106</u>
Deductions:				
Administrative Expenses	161	6,224	--	6,385
Payments to schools	--	334,542	--	334,542
Total Deductions	<u>161</u>	<u>340,766</u>	<u>--</u>	<u>340,927</u>
Change in Net Position	478	4,529	41,172	46,179
Net Position-Beginning of the Year	35,257	1,290,994	358,057	1,684,308
Net Position-End of the Year	<u>\$ 35,735</u>	<u>\$ 1,295,523</u>	<u>\$ 399,229</u>	<u>\$ 1,730,487</u>

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
<i>Cash and cash equivalents</i>	\$ 4,323	\$ 3,443	\$ 4,714	\$ 2,779
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>4,323</u>	<u>3,443</u>	<u>4,714</u>	<u>2,779</u>
LIABILITIES				
<i>Due to other funds</i>	4,323	3,443	3,407	2,779
<i>Due to other governments</i>	--	--	--	--
Total Liabilities	<u>4,323</u>	<u>3,443</u>	<u>3,407</u>	<u>2,779</u>
NET POSITION -				
<i>Restricted for individuals and others</i>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,307</u>	<u>\$ --</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 692,316	\$ 509,660	\$ 124,251	\$ 661,112	\$ 167
--	--	--	--	--
<u>692,316</u>	<u>509,660</u>	<u>124,251</u>	<u>661,112</u>	<u>167</u>
7,907	4,997	--	--	--
--	--	--	654,655	--
<u>7,907</u>	<u>4,997</u>	<u>--</u>	<u>654,655</u>	<u>--</u>
<u>\$ 684,409</u>	<u>\$ 504,663</u>	<u>\$ 124,251</u>	<u>\$ 6,457</u>	<u>\$ 167</u>

WASHINGTON COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2020

	Criminal Justice	Snack Account
ASSETS		
<i>Cash and cash equivalents</i>	\$ 61,005	\$ 16,719
<i>Due from other funds</i>	26,854	--
Total Assets	<u>87,859</u>	<u>16,719</u>
LIABILITIES		
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	87,859	--
Total Liabilities	<u>87,859</u>	<u>--</u>
NET POSITION -		
<i>Restricted for individuals and others</i>	<u>\$ --</u>	<u>\$ 16,719</u>

Community Service Restitution	BPA/DA Seized Money	Environmental Clearing Fund	Total Agency Funds (See Exhibit A-7)
\$ 58,902	\$ 29,672	\$ 5,166	\$ 2,174,229
<u> --</u>	<u> --</u>	<u> --</u>	<u> 26,854</u>
<u>58,902</u>	<u>29,672</u>	<u>5,166</u>	<u>2,201,083</u>
<u> --</u>	<u> --</u>	<u> --</u>	<u> 26,856</u>
<u> --</u>	<u> --</u>	<u> --</u>	<u> 742,514</u>
<u> --</u>	<u> --</u>	<u> --</u>	<u> 769,370</u>
<u>\$ 58,902</u>	<u>\$ 29,672</u>	<u>\$ 5,166</u>	<u>\$ 1,431,713</u>

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*Capital Assets Used in the
Operation of Governmental Funds*

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WASHINGTON COUNTY, TEXAS
 COMPARATIVE SCHEDULES BY SOURCE OF
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
 DECEMBER 31, 2020 AND 2019

EXHIBIT C-39

	<u>2020</u>	<u>2019</u>
Capital assets:		
Land	\$ 649,820	\$ 649,820
Construction in progress	--	4,108,714
Buildings	21,149,653	14,966,266
Machinery and equipment	15,826,895	16,073,879
Infrastructure	94,398,862	93,786,079
Total governmental capital assets	<u>\$ 132,025,230</u>	<u>\$ 129,584,758</u>
Total investment in capital assets	<u>\$ 132,025,230</u>	<u>\$ 129,584,758</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-40

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES
DECEMBER 31, 2020

Governmental Funds Capital Assets	12/31/19	Additions	Retirements	Transfers	12/31/20
Land	\$ 649,820	\$ --	\$ --	\$ --	\$ 649,820
Construction in progress	4,108,714	2,074,673	--	(6,183,387)	--
Buildings	14,966,266	--	--	6,183,387	21,149,653
Machinery and Equipment	16,073,879	1,101,166	1,348,150	--	15,826,895
Infrastructure	93,786,079	955,352	342,569	--	94,398,862
Total Capital Assets	\$ 129,584,758	\$ 4,131,191	\$ 1,690,719	\$ --	\$ 132,025,230

WASHINGTON COUNTY, TEXAS

EXHIBIT C-41

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

Function and Activity	Capital Assets December 31, 2019	Additions	Retirements	Transfers	Capital Assets December 31, 2020
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
Information Technology	867,479	56,136	--	--	923,615
County Clerk	141,615	--	--	--	141,615
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	213,711	--	--	--	213,711
Total General Administration	<u>1,285,597</u>	<u>56,136</u>	<u>--</u>	<u>--</u>	<u>1,341,733</u>
Judicial:					
District Court	--	--	--	--	--
District Attorney	66,229	--	23,856	--	42,373
District Clerk	73,505	--	--	--	73,505
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	15,592	--	--	--	15,592
Justice Court Number 3	28,682	--	--	--	28,682
Justice Court Number 4	15,592	--	--	--	15,592
Total Judicial	<u>224,706</u>	<u>--</u>	<u>23,856</u>	<u>--</u>	<u>200,850</u>
Legal:					
County Attorney	87,933	--	--	--	87,933
Total Legal	<u>87,933</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>87,933</u>
Elections:					
Elections	78,030	10,625	12,020	--	76,635
Total Elections	<u>78,030</u>	<u>10,625</u>	<u>12,020</u>	<u>--</u>	<u>76,635</u>
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	<u>91,132</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>91,132</u>
Public Facilities:					
County Courthouse	374,433	15,743	--	--	390,176
Total Public Facilities	<u>374,433</u>	<u>15,743</u>	<u>--</u>	<u>--</u>	<u>390,176</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-41

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

Function and Activity	Capital Assets December 31, 2019	Additions	Retirements	Transfers	Capital Assets December 31, 2020
Public Safety:					
Communications	\$ 728,477	\$ 7,892	\$ --	\$ --	\$ 736,369
Constable Number 1	--	71,366	--	--	71,366
Constable Number 2	36,979	--	--	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	31,636	31,170	--	--	62,806
Sheriff	3,178,716	15,743	151,676	--	3,042,783
Department of Public Safety	--	--	--	--	--
County Jail	454,784	46,891	--	--	501,675
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	178,183	18,750	--	--	196,933
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	<u>4,731,744</u>	<u>191,812</u>	<u>151,676</u>	<u>--</u>	<u>4,771,880</u>
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	134,893	--	--	--	134,893
Emergency Medical Service	3,013,292	488,987	1,160,598	--	2,341,681
Total Health and Welfare	<u>3,627,153</u>	<u>488,987</u>	<u>1,160,598</u>	<u>--</u>	<u>2,955,542</u>
Culture and Recreation:					
Fairgrounds	763,141	56,000	--	--	819,141
Total Culture and Recreation	<u>763,141</u>	<u>56,000</u>	<u>--</u>	<u>--</u>	<u>819,141</u>
Conservation:					
Extension Service	26,226	--	--	--	26,226
Total Conservation	<u>26,226</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,226</u>
Public Transportation:					
Road and Bridge	4,783,784	281,863	--	--	5,065,647
Total Public Transportation	<u>4,783,784</u>	<u>281,863</u>	<u>--</u>	<u>--</u>	<u>5,065,647</u>
Total Machinery and Equipment	<u>\$ 16,073,879</u>	<u>\$ 1,101,166</u>	<u>\$ 1,348,150</u>	<u>\$ --</u>	<u>\$ 15,826,895</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	144
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	149
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	156
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	160
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	163
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

WASHINGTON COUNTY, TEXAS

NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

TABLE D-1

	2011	2012	2013 (1)	2014	2015	2016	2017	2018	2019 (1)	2020
Governmental Activities										
Net investment in capital assets	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 27,501,071	\$ 28,548,264	\$ 33,597,703	\$ 34,530,750
Restricted	370,554	448,338	544,469	615,840	676,730	770,280	872,926	1,019,149	1,200,950	1,508,485
Unrestricted	11,879,495	14,012,818	11,768,823	10,438,687	10,192,871	11,958,822	12,834,260	12,986,387	10,437,284	11,356,243
Total Governmental Activities Net Position	\$ 38,234,719	\$ 40,428,508	\$ 38,304,615	\$ 37,879,830	\$ 37,334,972	\$ 39,220,011	\$ 41,208,257	\$ 42,553,800	\$ 45,235,937	\$ 47,395,478

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

WASHINGTON COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2011	2012	2013	2014	2015	2016	2017	2018	2019 (1)	2020
Expenses										
Governmental Activities:										
General administration	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563	\$ 4,940,320	\$ 4,557,519	\$ 4,345,393
Judicial	1,391,106	1,395,718	1,480,832	1,610,345	1,624,539	1,735,295	1,683,988	1,784,016	1,977,797	1,927,520
Legal	1,098,870	1,160,811	1,105,751	1,237,413	1,295,494	1,383,686	1,511,869	1,391,628	1,500,078	1,238,475
Elections	65,890	103,503	75,630	92,873	82,370	76,400	51,895	81,450	117,751	125,065
Financial administration	594,937	618,405	630,753	640,312	690,850	754,759	769,748	727,455	880,472	898,336
Public facilities	267,839	253,252	303,617	339,886	308,601	369,428	404,283	331,686	736,867	540,461
Public safety	4,016,176	4,688,843	4,356,175	4,804,353	4,729,666	5,379,651	5,584,824	5,894,318	6,668,653	7,650,308
Public transportation	4,759,585	4,026,427	5,257,654	5,214,048	5,273,646	6,628,291	4,908,549	4,915,503	4,919,463	5,678,762
Health and welfare	3,644,069	3,903,745	3,604,071	4,653,465	4,220,573	4,338,636	5,056,545	4,808,500	5,112,165	6,150,554
Culture and recreation	462,313	488,356	568,816	707,760	587,986	635,180	558,007	704,139	699,336	748,727
Conservation	171,843	195,551	155,696	169,838	135,450	173,571	162,777	180,465	219,304	223,343
Data processing	216,176	175,859	251,539	478,560	230,114	180,435	195,917	116,826	170,123	190,746
Interest on long-term debt	213,199	202,215	240,522	199,676	191,327	93,727	105,375	96,675	84,160	112,187
Total Governmental Activities Expenses	19,524,032	19,845,388	20,905,576	23,608,098	23,983,767	26,718,258	26,193,340	25,972,981	27,643,688	29,829,877
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	594,257	498,321	705,113	796,789	818,831	796,979	964,100	970,447	966,921	913,982
Judicial	1,115,864	1,012,401	722,767	676,982	613,617	729,069	733,348	848,410	685,850	492,698
Legal	11,214	8,647	17,274	29,330	36,798	36,305	41,532	31,676	23,739	17,111
Elections	--	375	--	--	--	--	--	--	--	--
Financial administration	262,907	266,261	248,550	248,825	224,304	232,000	219,526	243,237	227,965	202,334
Public facilities	34,755	29,926	27,090	22,669	21,683	21,982	25,459	27,128	24,511	23,710
Public safety	59,322	63,136	55,392	62,730	53,870	56,910	87,352	118,272	178,545	255,961
Public transportation	1,213,181	1,091,996	1,103,844	1,148,678	1,134,729	1,073,157	1,120,671	1,164,763	1,192,625	1,104,899
Health and welfare	1,747,101	3,186,515	294,928	2,177,213	2,302,831	2,411,365	3,052,394	2,850,178	3,190,798	3,309,519
Culture and recreation	63,410	63,922	48,825	60,060	61,086	60,556	162,295	164,109	181,945	117,522
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,260,405	1,305,148	736,247	1,272,297	1,406,576	1,237,328	1,504,302	1,223,968	768,949	638,434
Capital Grants and Contributions	667,767	365,793	13,000	656,225	520,228	2,753,212	605,561	570,536	989,212	1,298,811
Total Governmental Activities Program Revenues	7,030,183	7,892,441	3,973,030	7,151,798	7,194,553	9,408,863	8,516,540	8,212,724	8,431,060	8,374,981
Total Primary Government Net Expense	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,212,628)	\$ (21,454,896)

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

WASHINGTON COUNTY, TEXAS

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

	2011 (1)	2012	2013 (2)	2014	2015	2016	2017	2018	2019 (1)	2,020
Net (Expense)/Revenue										
Governmental Activities	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,212,625)	\$ (21,454,896)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063	\$ 16,538,068	\$ 17,298,091	\$ 19,167,488
Sales Taxes	2,071,819	2,327,925	2,468,872	2,541,444	2,567,607	2,516,979	2,736,248	3,315,151	3,093,842	3,072,160
Hotel/Motel Taxes	87,127	93,315	100,659	176,558	145,979	123,233	188,162	157,658	196,273	130,278
Mixed Beverage Taxes	30,010	30,985	32,724	54,005	47,792	46,460	54,188	59,263	80,666	62,557
Investment Earnings	245,735	152,806	157,700	162,269	88,153	128,624	215,383	328,396	568,115	494,006
Miscellaneous	200,219	273,244	276,926	446,085	521,656	908,609	320,998	715,850	794,655	687,948
Gain (Loss) on Sale of Capital Assets	28,410	(104,366)	15,996	61,277	(22,181)	24,528	18,386	136,118	--	--
Total Governmental Activities	\$ 13,946,263	\$ 14,146,736	\$ 14,808,653	\$ 16,031,516	\$ 17,873,508	\$ 19,194,434	\$ 19,270,428	\$ 21,250,504	\$ 22,031,642	\$ 23,614,437
Change in Net Position										
Governmental Activities	\$ 1,452,414	\$ 2,193,789	\$ (2,123,893)	\$ (424,784)	\$ 1,084,294	\$ 1,885,039	\$ 1,593,628	\$ 3,490,247	\$ 2,819,017	\$ 2,159,541

Notes:

(1) Restated for correction of accounting error.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 1,133	\$ 2,585	\$ --	\$ --	\$ 3,477	\$ 20,419	\$ 31,192	\$ 14,446	\$ 5,657	\$ 17,765
Committed	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	--	--
Unreserved	--	--	--	--	--	--	--	--	--	--
Unassigned	5,914,942	6,191,267	5,984,290	5,286,348	5,360,303	5,780,847	6,810,836	8,244,451	7,974,441	9,691,194
Total General Fund	\$ 5,961,575	\$ 6,239,352	\$ 6,029,790	\$ 5,331,848	\$ 5,409,280	\$ 5,846,766	\$ 6,887,528	\$ 8,304,397	\$ 7,980,098	\$ 9,708,959
All Other Governmental Funds										
Nonspendable	\$ 86,468	\$ 295,297	\$ 100,757	\$ 131,676	\$ 322,889	\$ 318,928	\$ 332,952	\$ 388,339	\$ 593,105	\$ 560,683
Restricted	2,539,299	2,544,088	2,712,278	2,544,048	2,620,679	2,760,725	3,059,187	3,589,412	4,336,284	5,660,279
Committed	2,274,157	2,712,418	2,963,476	2,665,023	3,060,099	5,183,472	5,103,406	5,443,991	3,352,932	2,249,542
Unreserved, Reported In:										
Special Revenue Funds	--	--	--	--	--	--	--	--	--	--
Capital Projects Funds	--	--	--	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	(129,980)	(289,124)	(199,190)	(25,907)	--	(432,456)	(223,298)	(160,453)	(321,420)
Total All Other Governmental Funds	\$ 4,899,924	\$ 5,421,823	\$ 5,487,387	\$ 5,141,557	\$ 5,977,760	\$ 8,263,125	\$ 8,063,089	\$ 9,198,444	\$ 8,121,868	\$ 8,149,084

TABLE D-5

WASHINGTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302	\$ 20,773,072	\$ 22,368,135
Intergovernmental	1,793,079	1,293,846	658,818	1,502,570	1,390,558	3,668,776	1,542,435	1,747,141	1,610,112	1,883,850
Licenses, permits and fees	895,074	899,824	925,399	937,155	871,746	859,952	892,483	886,223	922,306	908,925
Fines and forfeitures	969,108	866,132	758,551	646,652	616,365	605,192	654,453	658,392	650,070	558,904
Charges for services	3,038,883	2,921,462	3,145,424	3,424,231	3,765,026	3,765,632	4,277,244	4,062,747	4,228,202	4,438,625
Interest	245,734	152,806	157,700	162,268	88,151	128,625	215,382	328,397	568,115	494,006
Miscellaneous	347,735	515,892	595,090	737,081	932,852	1,534,735	1,060,574	1,102,038	1,200,834	1,550,107
Total Revenues	20,823,333	20,474,506	20,571,044	22,761,630	24,867,640	28,639,271	27,278,342	28,775,240	29,952,711	32,202,552
Expenditures										
General Administration	2,617,245	2,702,022	2,911,710	3,381,842	4,924,861	5,110,721	5,240,543	4,989,320	4,077,917	4,002,315
Judicial	1,338,981	1,350,810	1,444,285	1,582,965	1,628,645	1,659,009	1,621,301	1,763,558	1,929,012	1,925,826
Legal	1,050,694	1,126,828	1,062,854	1,231,360	1,284,934	1,353,427	1,452,175	1,347,709	1,439,884	1,225,966
Elections	41,740	76,419	50,172	69,115	65,691	75,115	50,400	77,751	155,063	121,659
Financial Administration	569,805	599,501	609,805	627,507	688,282	684,886	735,703	708,126	853,966	889,501
Public Facilities	307,236	157,878	211,343	229,626	210,114	263,822	310,045	242,153	615,186	453,200
Public Safety	4,283,387	4,411,898	4,286,970	4,487,696	4,685,681	5,233,093	5,175,922	5,657,335	6,924,350	7,111,135
Public Transportation	5,413,464	4,353,315	5,122,785	6,128,274	5,248,618	6,109,916	5,728,500	5,467,166	9,686,864	6,813,486
Health and Welfare	3,517,020	3,671,855	3,504,240	4,391,737	4,128,031	4,138,340	4,866,335	4,813,127	4,966,634	6,201,269
Culture and Recreation	435,205	474,218	656,815	798,284	436,932	534,209	488,750	610,052	628,277	699,031
Conservation	120,655	144,956	152,694	166,652	157,032	161,201	154,086	174,166	212,120	220,984
Data Processing	214,474	175,470	247,985	606,232	103,333	180,435	195,917	70,197	127,381	148,004
Capital outlay	3,854	--	--	--	--	--	--	--	--	--
Debt Service										
Principal	280,000	295,000	305,000	320,000	290,000	295,000	305,000	315,000	325,000	857,208
Interest	202,112	185,064	173,544	161,044	150,550	141,775	132,775	123,475	111,438	87,638
Bond issue costs	--	--	--	--	--	--	--	--	--	59,474
Total Expenditures	20,395,872	19,725,234	20,740,202	24,182,334	24,002,704	25,940,949	26,457,452	26,359,135	32,053,092	30,816,696
Excess of Revenues Over (Under) Expenditures	427,461	749,272	(169,158)	(1,420,704)	864,936	2,698,322	820,890	2,416,105	(2,100,381)	1,385,856
Other Financing Sources (Uses)										
Debt issued	--	--	--	--	--	--	--	--	--	2,032,159
Proceeds from notes payable	--	--	--	--	--	--	--	--	--	300,000
Sale of capital assets	105,857	50,404	25,165	69,833	13,728	24,529	19,836	136,119	87,134	7,973
Payment to refunded bond escrow agent	--	--	--	--	--	--	--	--	--	(1,969,912)
Capital leases	--	--	--	307,100	--	--	--	--	417,208	--
Insurance recoveries	--	--	--	--	--	--	--	--	507,829	--
Transfers In	1,518,219	1,056,973	1,133,527	1,235,842	1,334,061	1,169,900	1,160,273	1,816,113	3,618,337	1,827,287
Transfers Out	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)	(1,169,900)	(1,160,273)	(1,816,113)	(3,618,337)	(1,827,287)
Total Other Financing Sources (Uses)	598,759	50,404	25,165	376,933	13,728	24,529	19,836	136,119	1,012,171	370,220
Net Change in Fund Balances	\$ 1,026,220	\$ 799,676	\$ (143,993)	\$ (1,043,771)	\$ 878,664	\$ 2,722,851	\$ 840,726	\$ 2,552,224	\$ (1,088,210)	\$ 1,756,076
Debt Service As A Percentage Of Noncapital Expenditures	2.8%	2.7%	2.6%	2.3%	2.1%	1.8%	1.9%	1.9%	1.9%	3.5%

WASHINGTON COUNTY, TEXAS

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

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales & Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
2011	\$ 11,344,764	\$ 2,071,819	\$ 87,127	\$ 30,010	\$ 13,533,720
2012	11,372,318	2,327,925	93,314	30,985	13,824,542
2013	11,727,807	2,468,872	100,659	32,724	14,330,062
2014	12,579,670	2,541,444	176,559	54,005	15,351,678
2015	14,441,564	2,567,607	145,979	47,792	17,202,942
2016	15,391,687	2,516,979	123,233	44,460	18,076,359
2017	15,649,083	2,736,248	188,162	62,278	18,635,771
2018	16,432,470	3,315,150	157,658	85,024	19,990,302
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
Percent Change 2011-2020	68.2%	48.3%	49.5%	169.2%	65.3%

TABLE D-7

WASHINGTON COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 (UNAUDITED)

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
2012	\$ 5,098,546,377	\$ 144,770,673	\$ 2,519,884,947	\$ 2,723,432,103	\$ 0.4408	\$ 2,723,432,103	100.00%
2013	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2014	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
2015	5,325,187,264	176,696,594	2,466,799,466	3,035,084,392	0.5211	3,035,084,392	100.00%
2016	5,766,853,531	181,869,050	2,683,255,619	3,265,466,962	0.5211	3,265,466,962	100.00%
2017	5,824,385,770	174,054,668	2,686,641,397	3,311,799,041	0.5271	3,311,799,041	100.00%
2018	6,365,954,678	169,238,150	3,096,720,879	3,438,471,949	0.5171	3,438,471,949	100.00%
2019	7,007,475,086	173,105,999	3,598,258,710	3,582,322,375	0.5171	3,582,322,375	100.00%
2020	7,693,007,706	182,306,161	3,750,432,941	4,124,880,926	0.4950	4,124,880,926	100.00%
2020	7,832,411,967	194,377,335	3,785,260,406	4,241,528,896	0.4950	4,241,528,896	100.00%

Source: Washington County Appraisal District.

TABLE D-8

WASHINGTON COUNTY, TEXAS
 DIRECT AND OVERLAPPING PROPERTY TAX RATES (1)
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	County Direct Rates			Overlapping Rates			Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	
2011	\$ 0.4193	\$ 0.0215	\$ 0.4408	\$ 1.0432	\$ 2.3050	\$ 0.4066	\$ 4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742
2017	0.4991	0.0180	0.5171	1.0170	2.2950	0.4216	4.2507
2018	0.4991	0.0180	0.5171	1.0170	2.2950	0.4420	4.2711
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

Source: Washington County Appraisal District.

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

WASHINGTON COUNTY, TEXAS

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

Taxpayer	2020			2011		
	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	\$ 80,296,590	1	1.89%	\$ --	--	--
LCRA Transmission SRV Corp	68,081,230	2	1.61%	29,914,050	4	1.10%
Aspen Midstream, LLC	62,824,830	3	1.48%	--	--	--
Chesapeake Operating Inc.	54,800,300	4	1.29%	--	--	--
Blue Bell Creameries	45,031,494	5	1.06%	38,067,024	2	1.40%
Valmont/ALS	24,826,110	6	0.59%	25,831,650	5	0.95%
Geosouthern Chalk II, LLC	24,628,420	7	0.58%	--	--	--
Blue Bell Creameries	24,565,132	8	0.58%	--	--	--
BNSF Railway Company	20,017,160	9	0.47%	--	--	--
BlueBonnet Elec Co-op	18,418,700	10	0.43%	11,640,440	10	0.43%
Enervest Operating LLC	--	--	--	113,605,960	1	4.17%
ETC Texas Pipeline LTD	--	--	--	34,970,490	3	1.28%
MIC Group LLC (East)	--	--	--	15,399,600	6	0.57%
Moore Wallace North America	--	--	--	14,777,560	7	0.54%
MIC Group LLC (West)	--	--	--	14,487,680	8	0.53%
Germania Farm Mutual Aid Assoc.	--	--	--	11,980,930	9	0.44%
Subtotal	423,489,966		9.98%	310,675,384		11.41%
Remaining roll	3,818,038,930		90.02%	2,412,756,719		88.59%
Total Tax Roll	\$ 4,241,528,896		100.00%	\$ 2,723,432,103		100.00%

Source: Washington County Appraisal District.

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 11,512,075	\$ 8,600,967	74.71%	\$ 2,889,617	\$ 11,490,584	99.81%
2012	11,767,513	8,862,862	75.32%	2,635,299	11,498,161	97.71%
2013	12,684,088	9,547,471	75.27%	2,817,338	12,364,809	97.48%
2014	14,591,251	11,114,232	76.17%	3,110,479	14,224,711	97.49%
2015	15,607,457	11,770,175	75.41%	3,366,391	15,136,566	96.98%
2016	15,874,930	11,842,945	74.60%	3,471,916	15,314,861	96.47%
2017	16,741,607	12,663,081	75.64%	3,529,694	16,192,775	96.72%
2018	17,486,203	13,350,354	76.35%	3,703,061	17,053,415	97.52%
2019	19,369,231	14,778,586	76.30%	3,905,156	18,683,742	96.46%
2020	19,932,897	14,941,147	74.96%	--	14,941,147	74.96%

Source: Washington County Appraisal District.

TABLE D-11

WASHINGTON COUNTY, TEXAS

TAXABLE SALES BY CATEGORY
 LAST TEN CALENDAR YEARS
 (UNAUDITED)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Agriculture, Forestry, Fishing	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888	\$ 1,148,091	\$ 1,200,332	\$ 1,582,406
Mining, Quarrying, Oil & Gas Extraction	9,779,446	17,353,116	22,074,508	25,420,803	14,474,281	5,483,472	11,643,721	18,750,200	12,515,318	7,089,548
Construction	9,881,564	9,690,439	7,573,807	8,459,126	10,801,122	10,931,956	10,440,192	10,769,580	14,076,650	14,145,437
Manufacturing	21,177,375	24,224,250	26,209,825	26,249,213	18,226,037	14,919,079	16,279,266	18,204,844	15,110,795	13,359,381
Wholesale Trade	24,225,259	27,451,537	31,553,941	35,764,515	35,297,217	32,283,995	35,720,570	42,978,119	47,433,332	49,730,165
Retail Trade	201,347,735	220,878,803	224,235,661	225,097,767	230,256,437	239,116,275	248,388,013	251,740,259	256,661,952	269,688,201
Transportation, Warehousing	906,730	961,665	863,136	918,430	834,533	855,355	267,153	291,508	490,753	198,113
Information	4,783,441	5,132,626	6,026,584	10,325,182	11,961,160	11,063,013	10,828,597	11,484,022	18,703,307	8,052,343
Finance, Insurance	1,904,981	2,056,641	981,964	709,837	941,719	720,158	1,037,716	889,551	1,770,755	1,395,370
Real Estate, Rental, Leasing	5,982,037	6,576,186	6,430,212	5,969,316	6,440,914	6,890,364	6,007,254	5,469,501	7,452,861	7,301,518
Professional, Scientific, Technical Services	3,610,052	3,764,119	4,432,119	5,154,988	4,332,348	4,058,763	4,264,588	5,203,246	4,892,506	4,159,767
Admin, Support, Waste Mgmt, Remediation	13,107,514	14,414,126	15,344,883	15,932,118	17,459,694	18,388,267	19,776,262	21,377,593	22,783,268	23,828,959
Education Services	2,384,636	2,399,255	2,420,184	2,446,785	2,830,490	3,224,644	3,635,878	4,432,247	5,076,736	4,129,815
Health Care, Social Assistance	131,745	136,613	125,372	125,387	123,655	154,051	213,839	207,224	243,255	300,962
Arts, Entertainment, Recreation	2,294,091	2,393,016	2,343,723	2,460,108	2,482,910	2,410,040	2,397,554	2,535,956	2,486,168	2,409,687
Accommodation, Food Services	40,846,694	43,327,092	45,405,971	48,462,838	50,691,874	49,699,737	51,453,150	54,762,654	57,676,885	52,740,231
Other Services	10,830,048	13,202,830	12,253,228	12,631,089	12,861,260	12,948,601	13,570,335	13,756,353	13,383,983	14,168,217
Public Administration	--	--	--	--	--	--	1,641,471	1,609,699	5,880,856	1,236,103
Other	--	--	--	--	--	--	--	--	--	--
Total	\$ 354,195,606	\$ 395,496,164	\$ 409,876,176	\$ 427,827,715	\$ 420,902,624	\$ 413,962,420	\$ 438,606,447	\$ 465,610,647	\$ 487,839,712	\$ 475,516,223
Direct Sales Tax Rate	0.50%									

Source: State Comptrollers Office

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%
2019	0.50%	1.50%	6.25%
2020	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2011	\$ --	\$ 5,046,292	\$ 5,046,292	\$ 52,102	\$ 85,217	\$ 137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
2016	--	3,418,023	3,418,023	--	--	--
2017	--	3,090,616	3,090,616	--	--	--
2018	--	2,630,000	2,630,000	--	--	--
2019	--	2,823,010	2,823,010	417,205	--	417,205
2020	--	2,022,443	2,022,443	--	200,000	200,000

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2011	\$ 5,183,611	0.43%	\$ 154
2012	4,740,088	0.36%	139
2013	4,412,681	0.30%	129
2014	4,298,980	0.27%	127
2015	3,757,868	0.22%	111
2016	3,418,023	0.20%	99
2017	3,090,616	0.17%	89
2018	2,630,000	0.15%	76
2019	3,240,215	0.18%	93
2020	2,222,443	0.11%	62

Notes:

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

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2011	\$ --	\$ --	\$ 4,705,707	\$ 4,705,707	0.18%	138
2012	--	--	4,320,503	4,320,503	0.16%	127
2013	--	--	3,898,238	3,898,238	0.14%	115
2014	--	--	3,483,086	3,483,086	0.12%	103
2015	--	--	3,483,086	3,483,086	0.11%	90
2016	--	--	3,418,478	3,418,478	0.10%	98
2017	--	--	3,090,616	3,090,616	0.09%	89
2018	--	--	2,753,209	2,753,209	0.08%	79
2019	--	--	2,405,802	2,405,802	0.07%	69
2020	--	--	2,022,443	2,022,443	0.05%	56

Notes:

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

WASHINGTON COUNTY, TEXAS

DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 18,132,342	35.55200%	\$ 6,446,410
City of Burton	547,000	0.71900%	3,933
Water District			
Oakk Hill Fresh Water District	582,000	1.06900%	6,222
School Districts			
Brenham Independent School District	27,684,581	62.83300%	17,395,053
Burton Independent School District	5,125,000	14.86900%	<u>762,036</u>
Subtotal, Overlapping Debt			24,613,654
County Direct Debt	2,022,443	100.00000%	<u>2,022,443</u>
Total Direct and Overlapping Debt			<u>\$ 26,636,097</u>

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

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

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020(1)
Assessed Value of Property	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949	\$ 3,582,322,375	\$ 4,124,880,926	\$ 4,241,528,896
Debt Limit, 10% of Assessed Debt	272,343,210	271,135,564	283,074,772	303,508,439	326,546,696	331,179,904	343,847,195	358,232,238	412,488,093	424,152,890
Amount of Debt Applicable to Limit										
General Obligation Bonds	5,046,292	4,740,088	4,412,681	4,070,274	3,757,868	3,418,023	3,782,143	2,630,000	2,305,000	2,022,443
Less Resources for Repayment	(340,585)	(419,585)	(514,443)	(587,188)	(646,667)	(739,545)	(840,188)	(983,171)	(1,169,174)	(1,468,596)
Total Net Debt Applicable to Limit	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>	<u>3,483,086</u>	<u>3,111,201</u>	<u>2,678,478</u>	<u>2,941,955</u>	<u>1,646,829</u>	<u>1,135,826</u>	<u>553,847</u>
Legal Debt Margin	<u>\$ 267,637,503</u>	<u>\$ 266,815,061</u>	<u>\$ 279,176,534</u>	<u>\$ 300,025,353</u>	<u>\$ 323,435,495</u>	<u>\$ 328,501,426</u>	<u>\$ 340,905,240</u>	<u>\$ 356,585,409</u>	<u>\$ 411,352,267</u>	<u>\$ 423,599,043</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.73%	1.59%	1.38%	1.15%	0.95%	0.81%	0.86%	0.46%	0.28%	0.13%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 4,241,528,896
Debt Limit (10% of Assessed Value)	<u>424,152,890</u>
Debt Applicable to Limit:	
General Obligation Bonds	2,022,443
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(1,468,596)</u>
Total Net Debt Applicable to Limit	<u>553,847</u>
Legal Debt Margin	<u>\$ 423,599,043</u>

Notes:

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Population (1)	34,025	34,093	33,938	33,863	34,438	34,765	34,765	35,043	35,108	35,882
Personal Income - (000's) (1)	\$ 1,321,804	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791	\$ 1,673,002	\$ 1,834,903	\$ 1,999,888
Per Capita Personal Income (1)	\$ 38,848	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265	\$ 55,735
Median Age (1)	39	39	42	42	39	42	42	42	42	42
School Enrollment (2)	5,247	5,232	5,076	5,243	5,200	5,367	5,434	5,434	5,528	5,356
College Enrollment (3)	18,156	17,874	18,426	19,317	19,370	19,422	18,977	19,581	19,590	17,956
Unemployment (4)	6.00%	5.30%	4.50%	3.50%	5.00%	5.10%	4.20%	3.60%	3.50%	6.10%

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

WASHINGTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,051	1	7.29%	1,049	1	6.13%
Brenham ISD	693	2	4.81%	719	3	4.20%
Blue Bell Creameries	575	3	3.99%	850	2	4.97%
Blinn College	475	4	3.29%	569	4	3.33%
Wal-Mart Supercenter	385	5	2.67%	380	5	2.22%
Tempur Sealy Mattress	341	6	2.36%	--	--	--
Germania Insurance	336	7	2.33%	351	6	2.05%
Scott & White Hospital-Brenham	300	8	2.08%	300	8	1.75%
City of Brenham	284	9	1.97%	236	9	1.38%
Washington County	236	10	1.64%	--	--	--
MIC Group	--	--	--	350	7	2.05%
Valmont	--	--	--	203	10	1.19%
						--
Total	<u>4,676</u>		<u>32.43%</u>	<u>5,007</u>		<u>29.27%</u>
Total employment	<u>14,419</u>		<u>100.00%</u>	<u>17,106</u>		<u>100.00%</u>

Source:

Texas Workforce Commission

Texas Metropolitan Statistical Area Data

Economic Development Foundation of Brenham

Washington County

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WASHINGTON COUNTY, TEXAS

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administration	21	21	21	23	24	25	22	23	24	24
Social Services	--	--	--	--	--	--	--	--	--	--
Judicial/Courts	29	30	28	31	32	31	31	31	28	27
Legal	5	4	5	5	5	5	5	5	5	5
Financial Administration	7	7	8	8	8	8	8	8	8	8
Public Facilities	2	2	2	3	3	3	3	3	3	4
Public Safety	59	60	63	81	84	86	88	96	110	104
Public Transportation	27	27	30	30	30	30	30	31	31	31
Health and Welfare	28	29	37	30	41	45	48	47	45	48
Culture and Recreation	4	4	4	4	4	4	4	4	4	4
Conservation	3	5	3	3	3	3	5	3	4	4
Elections	--	--	--	--	3	3	4	3	1	1
Agriculture and Marine Services	--	--	--	--	1	1	1	1	--	--
Total	185	189	201	218	238	244	249	255	263	258

Source: County human resources.

WASHINGTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	2011	2012	2013	2014	2015	2016
General Government						
Marriage license issued	258	251	217	231	236	258
Birth certificates	338	298	351	354	358	351
Death certificates	276	309	297	362	309	282
Judicial						
County court						
Instruments recorded	6,374	6,521	6,807	6,838	6,545	6,724
Probate cases filed	170	169	173	140	180	171
Civil cases filed	203	182	196	203	196	227
Criminal cases-County Attorney	1,355	1,028	993	841	734	778
District court						
Civil cases filed	148	284	139	188	219	235
Tax cases filed	107	112	119	60	63	22
Civil motions filed	4	3	1	3	--	9
Criminal cases filed	220	188	479	343	354	402
Criminal motions filed	52	32	232	77	121	104
Justice Court (1)						
Cases filed	5,887	3,785	3,648	2,242	2,542	2,983
Fines/court cost collected	\$ 1,009,389	\$ 896,183	\$ 1,116,507	\$ 889,746	\$ 729,611	\$ 784,668
County Court at Law						
Cases filed	318	334	318	312	298	325
Motions filed	248	220	208	155	175	188
Juvenile						
Cases filed	41	41	41	49	27	18
Legal						
County Attorney						
Restitution	\$ 52,082	\$ 40,613	\$ 37,740	\$ 66,159	\$ 47,310	\$ 42,252
Merchant fees	\$ 14,645	\$ 9,742	\$ 10,262	\$ 9,212	\$ 6,769	\$ 6,641
Public Safety						
Total Warrants Served	386	170	1,118	1,198	1,537	1,428
Jail bookings	3,213	2,586	2,398	2,074	2,174	1,997
Jail average daily occupancy	105	96	81	110	84	94
Public Facilities						
Fairground Rentals	\$ 89,935	\$ 104,193	\$ 94,869	\$ 96,129	\$ 105,010	\$ 128,640
Arena Rental	\$ 9,303	\$ 8,597	\$ 6,281	\$ 6,340	\$ 7,488	\$ 5,961
Event Center	\$ 46,039	\$ 48,500	\$ 35,273	\$ 40,447	\$ 41,090	\$ 31,827
VIP Room	\$ 10,825	\$ 7,600	\$ 4,725	\$ 6,700	\$ 6,901	\$ 9,191
Road and Bridge						
Miles of County Roads	626	628	625	625	626	626
Miles of paved roads	412	414	431	441	450	454
Miles of unpaved roads	215	213	194	185	176	172

Source: County offices.

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

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2017	2018	2019	2020
254	240	210	220
329	321	227	268
292	287	278	351
8,908	9,190	8,104	7,753
180	195	180	171
171	212	204	169
672	794	712	752
275	271	308	213
64	41	46	13
2	1	--	5
313	300	377	282
81	92	72	51
2,920	3,915	3,488	2,324
\$ 793,406	\$ 887,096	\$ 850,623	\$ 653,316
272	324	285	250
179	161	154	126
23	24	11	16
\$ 32,462	\$ 38,282	\$ 16,344	\$ 11,149
\$ 6,184	\$ 2,939	\$ 1,465	\$ 1,228
1,211	1,025	1,043	950
1,737	1,807	2,141	1,313
80	99	86	85
\$ 120,666	\$ 127,340	\$ 125,965	\$ 63,140
\$ 5,370	\$ 5,862	\$ 6,745	\$ 2,797
\$ 27,377	\$ 29,580	\$ 31,664	\$ 16,907
\$ 10,075	\$ 9,575	\$ 9,762	\$ 6,260
626	626	626	626
458	463	464	464
168	163	162	162

WASHINGTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Function/Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	15	14	14	14	17	22	22	22	22	22
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	1	1	1	1	1	1	1	1	1	1
EMS Station 3	--	--	--	--	--	--	--	1	1	1
EMS Station 4	--	--	--	--	--	--	--	1	1	1
Road and Bridge										
Miles of Paved Roads	412	414	431	441	450	454	458	463	464	464
Miles of Unpaved Roads	215	214	194	185	176	172	168	163	162	162
Bridges	117	117	117	118	119	120	122	122	122	122

Source: County Offices