

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019

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Introductory Section

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Sharon Stolz
Washington County Auditor

July 7, 2020

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, 2019. 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, 2019, 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.

Washington County Courthouse - 105 W. Main, Suite 104 - Brenham, Texas 77833-3693
(979) 277-6229 - Fax (979) 277 6238

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 \$250,000 in 2019 over the prior year, actual performance for FY19 exceeded the budgeted amount by 8.08%.
- Property Valuations – The property valuations increased 15.14% from \$3,582,322,375 in FY18 to \$4,124,880,926 in FY19. During the year, the County had \$ 66,306,667 in new property added to the tax rolls.

- Unemployment Rate for the County – The unemployment rate for Washington County in December 2019 was 3.5 percent, which is down from the 3.6 percent rate one year ago. The current rate compares to the state's average unemployment rate of 3.7 percent for the same time period.

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

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 development of residential properties is strong, with Stylecraft developing one site with approximately 100 homes and D R Horton developing a new subdivision with an estimated 300 homes. There is also significant growth in the rural homes sector across the county.
- The Baker Katz retail center is a new development of commercial properties along the Highway 290 corridor should begin opening for business at the end of 2020 or in early 2021. This includes the development of two fifty acre tracts. These include retail areas from 40,000 square feet in size down to 4,000 square feet.
- Rural land prices continue to escalate across the county. There is a strong influence driving land prices up from Houston area buyers on the east end of the county. The west end of the county has seen this same increase in values based on the effects of being close to the Round Top-Carmine area.
- There is some potential for industrial growth, but it is not expected to be larger than existing major employers in the County.

In FY 18, Blue Bell Creameries was designated by the Office of the Governor as an Enterprise Project under the Texas Enterprise Zone Program with plans to invest over \$40 million in capital improvements by way of new construction, facility improvements and equipment upgrades over the next five (5) years. During FY 19, The Blue Bell Creameries Fleet and Pallet Building, estimated at \$16 million, was nearing completion.

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 fourteen active tax abatements for the fiscal year 2019.

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. The first occupancy is set for July 2021. 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

2019 included stabilized oil and gas exploration, continued work on Highways and a new bridge. Also, construction plans for a new Road and Bridge Building with various county departments. Finally, plans began for a new communications facility and other improvements, salary study, and MHMR contractor.

The oil and gas exploration has stabilized during 2019.

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 projected building completion date of Summer 2020 continues on schedule for the current Road and Bridge, Environmental, and Rural Addressing Departments. The new complex, know as the Washington County Engineering and Development Services, is located on 21.45 acres purchased off of Hwy 36 North in 2015.

In 2018, the county began moving 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.

Inmates now have access to a mental health counselor available eight hours a day, five days a week to evaluate and counsel.

Roofs were replaced on both the Courthouse and Annex building.

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.

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.

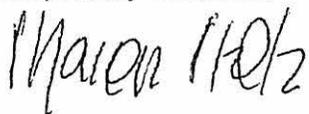
Awards and Acknowledgements

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, 2018. This is the ninth 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**

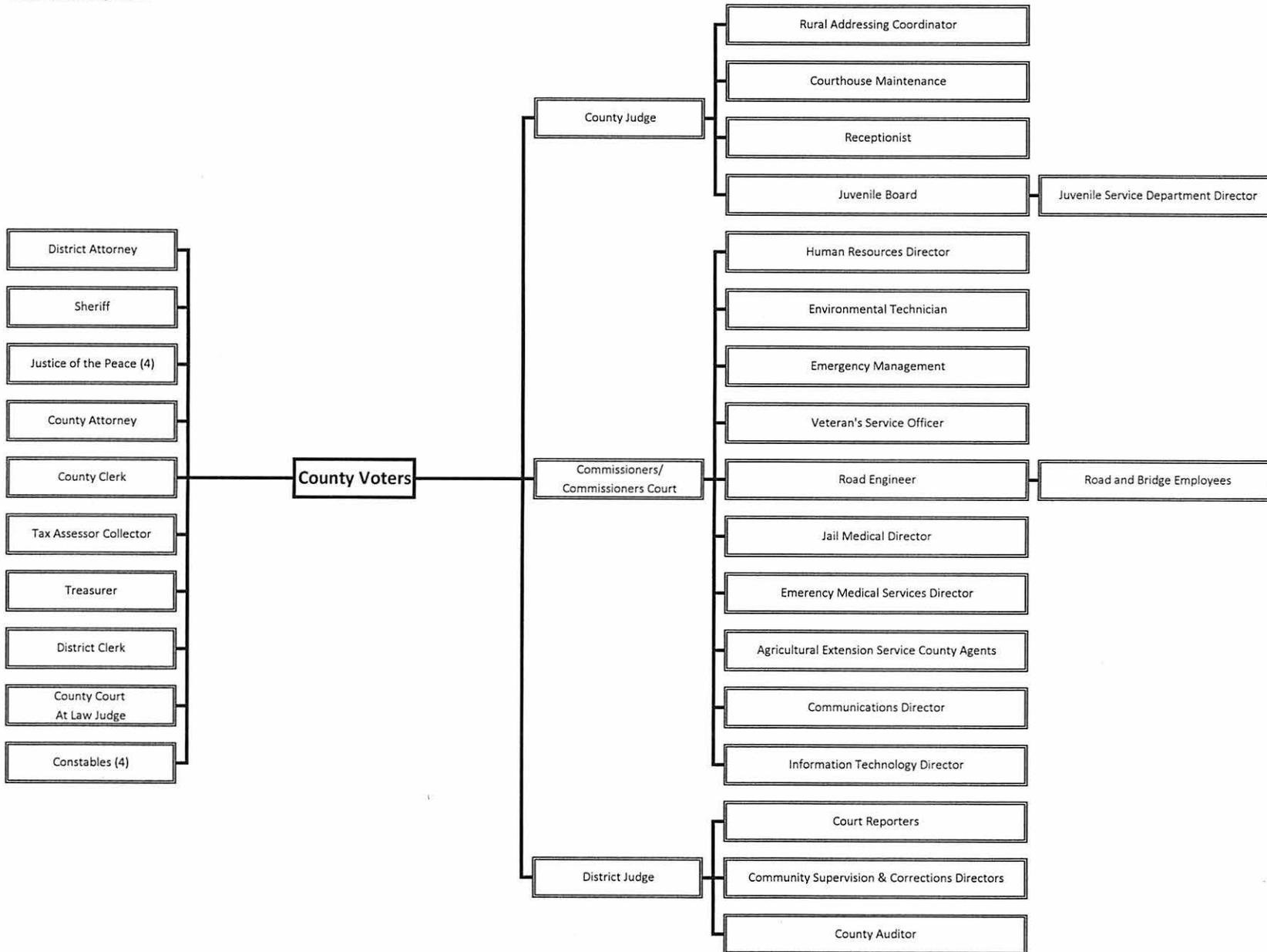
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

WASHINTON COUNTY, TEXAS
ORGANIZATION CHART
 December 31, 2019



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2019

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
Carroll Charles Faske
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, 2019, and the related notes to the financial statements, which collectively comprise Washington County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2019, 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.

Rutledge Crain & Company, PC

July 7, 2020

Management's Discussion and Analysis

This page is left blank intentionally.

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, 2019. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

- The assets and deferred resource outflows of the County exceeded its liabilities and deferred resource inflows at the close of the fiscal year ended December 31, 2019 by \$45,128,549 (net position). Of this amount, \$18,973,405 (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 \$2,754,750.
- The County's governmental funds reported combined ending fund balances of \$16,414,630, a decrease of \$1,088,210 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$7,980,098 or 40.05% 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 \$3,040,963 or 31.51% of total Road and Bridge expenditures. \$593,105 is classified as nonspendable for inventories.
- Total debt of the County increased by \$3,844,176 during the fiscal year. Annual debt service payments in the amount of \$325,000 were made on general obligation bonds. Compensated absences increased \$32,015, while the liability for unfunded OPEB increased by \$367,379, and the liability for unfunded pension increased \$3,374,981. Additionally, the County lease purchased two motor graders for \$417,208.

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 the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

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

Washington County maintains 44 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 41 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, Hwy 290/36, JP Technology Fund, District Attorney, Ambulance Service Supplement, 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 \$45,128,549. 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, \$24,954,194, or 55.3 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 \$1,200,950 is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$18,973,405, or 42.0 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2019

Table 1
Condensed Statement of Position

	12/31/2019	12/31/2018	Increase (Decrease)
ASSETS			
Current and other assets	\$ 39,979,484	\$ 39,073,150	\$ 906,334
Capital assets	36,308,958	31,301,472	5,007,486
Total assets	<u>76,288,442</u>	<u>70,374,622</u>	<u>5,913,820</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>5,131,169</u>	<u>2,721,420</u>	<u>2,409,749</u>
LIABILITIES			
Other liabilities	1,869,665	1,460,756	408,909
Long-term liabilities	13,877,387	10,033,211	3,844,176
Total liabilities	<u>15,747,052</u>	<u>11,493,967</u>	<u>4,253,085</u>
DEFERRED INFLOWS OF RESOURCES	<u>20,544,010</u>	<u>19,048,275</u>	<u>1,495,735</u>
NET POSITION			
Invested in capital assets, net	24,954,194	28,548,264	(3,594,070)
Restricted for debt service	1,200,950	1,019,149	181,801
Unrestricted	18,973,405	12,986,386	5,987,019
	<u>\$ 45,128,549</u>	<u>\$ 42,553,799</u>	<u>\$ 2,574,750</u>

Changes in Net Position. Governmental activities increased the County's net position by \$2,574,750 from the prior year. This increase was caused by an increase in program revenues, taxes and other miscellaneous income and a reduction of expenses.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2019

Table 2
Changes in Net Position

	12/31/2019	12/31/2018	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 6,672,899	\$ 6,418,220	\$ 254,679
Operating grants and contributions	768,949	1,223,968	(455,019)
Capital grants and contributions	989,212	570,536	418,676
General revenues			
Taxes	20,668,872	20,070,139	598,733
Interest	568,115	328,396	239,719
Miscellaneous	794,655	715,851	78,804
Gain/Loss sale of capital assets	(126,944)	136,118	(263,062)
Total revenues	<u>30,335,758</u>	<u>29,463,228</u>	<u>872,530</u>
Expenses:			
General administration	4,646,381	4,940,320	(293,939)
Judicial	1,977,797	1,784,016	193,781
Legal	1,512,410	1,391,628	120,782
Elections	117,751	81,450	36,301
Financial administration	880,472	727,455	153,017
Public facilities	736,867	331,686	405,181
Public safety	6,669,886	5,894,318	775,568
Public transportation	4,955,534	4,915,503	40,031
Health and welfare	5,090,987	4,808,500	282,487
Culture and recreation	699,336	704,139	(4,803)
Conservation	219,304	180,465	38,839
Data processing	170,123	116,826	53,297
Interest on long-term debt	84,160	96,675	(12,515)
Total expenses	<u>27,761,008</u>	<u>25,972,981</u>	<u>1,788,027</u>
Increase (decrease) in net position	2,574,750	3,490,247	(915,497)
Net position - beginning of year	42,553,799	41,208,256	1,345,543
Restatement for GASB 75	-	(2,144,704)	2,144,704
Net position - end of year	<u>\$ 45,128,549</u>	<u>\$ 42,553,799</u>	<u>\$ 2,574,750</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, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$16,414,630. Of this amount, \$598,762 is classified as nonspendable for inventory and prepaid items, and is not available for appropriation. \$4,336,284 is restricted for specified usage by state statute or by agreements with other outside parties. \$3,665,596 is committed by resolution or court order of the Commissioner's Court. The remaining \$7,813,988 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, fund balance was \$7,980,098. The fund balance of the General Fund decreased by \$324,299 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 and an interfund transfer of \$2,000,000 to the Road and Bridge Fund for construction of a new building.

The Road and Bridge Fund had a decrease in fund balance of \$1,621,550. This decrease was due to the construction of a new building using appropriated cash funding.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2019

The Emergency Medical Services Fund had an increase in fund balance of \$75,732. 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 \$781,907. The Debt Service Fund had an increase of \$186,003, and the Special Revenue Funds had an increase of \$595,904. 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 2019, in addition to line item transfers, the General Fund expenditure budget was increased by \$312,045 and other financing sources(uses) increased by \$1,764,501.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$1,056,987. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$4,239,983	\$3,867,935	\$372,048

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	\$1,288,666	\$ 893,671	\$394,995
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Positive variance primarily due to indigent health savings.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2019, 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 15.99 % primarily due to an increase of infrastructure.

Table 3
Capital Assets at Year End

<u>Asset</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>Increase (Decrease)</u>
Land	\$ 649,818	\$ 587,159	\$ 62,659
Buildings	6,236,138	6,711,376	(475,238)
Equipment	5,547,308	4,496,495	1,050,813
Infrastructure	19,766,980	19,506,442	260,538
Construction in progress	4,108,714	-	4,108,714
	<u>\$ 36,308,958</u>	<u>\$ 31,301,472</u>	<u>\$ 5,007,486</u>

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

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2019

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$13,877,387.

Table 4
 Outstanding Debt at Year End

Type of Debt	12/31/2019	12/31/2018	Increase (Decrease)
General obligation bonds	\$ 2,405,802	\$ 2,753,209	\$ (347,407)
Capital lease obligations	417,208	-	417,208
Compensated absences	292,031	260,016	32,015
Liability for unfunded OPEB	4,592,062	4,224,683	367,379
Net pension liability	6,170,284	2,795,303	3,374,981
	<u>\$ 13,877,387</u>	<u>\$ 10,033,211</u>	<u>\$ 3,844,176</u>

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

Economic Factors and Next Year's Budgets and Rates

The County adopted a 2019 tax rate of \$0.4950 per \$100 valuation to fund calendar year 2020. The budget will raise more total property taxes than last year's budget by \$2,001,887 or 11.981%. This increase is primarily due to a raise in tax rate over the effective rate and new property added to the tax roll this year in the amount of \$66,306,667 which generated \$328,218 in tax revenue. New minerals valued at \$ 287 million lead to \$1.3 million of the \$2,001,887.

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, 2019

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 14,939,844
Receivables (net of allowances for uncollectibles):	9,616,532
<i>Inventories</i>	586,087
<i>Prepaid items</i>	50,983
Restricted assets:	
<i>Cash and cash equivalents</i>	14,786,038
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	649,818
<i>Buildings</i>	6,236,138
<i>Equipment</i>	5,547,308
<i>Infrastructure</i>	19,766,980
<i>Construction in progress</i>	4,108,714
Total Assets	<u>76,288,442</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	5,131,169
Total Deferred Outflows of Resources	<u>5,131,169</u>
LIABILITIES	
<i>Accounts payable</i>	710,132
<i>Accrued liabilities and other payables</i>	763,376
<i>Due to other governments</i>	396,157
Noncurrent liabilities:	
<i>Due within one year</i>	679,643
<i>Due in more than one year</i>	13,197,744
Total Liabilities	<u>15,747,052</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred revenue - taxes</i>	4,181,502
<i>Taxes collected in advance</i>	14,786,038
<i>Deferred revenue - pension</i>	1,576,470
Total Deferred Inflows of Resources	<u>20,544,010</u>
NET POSITION:	
Net Investment in Capital Assets	24,954,194
Restricted For:	
Debt Service	1,200,950
Unrestricted	18,973,405
Total Net Position	<u>\$ 45,128,549</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

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	\$ 4,646,381	\$ 966,921	\$ 187,943	\$ 3,108	\$ (3,488,409)
Judicial	1,977,797	685,850	120,510	--	(1,171,437)
Legal	1,512,410	23,739	430,680	--	(1,057,991)
Elections	117,751	--	--	--	(117,751)
Financial administration	880,472	227,965	--	--	(652,507)
Public facilities	736,867	24,511	--	--	(712,356)
Public safety	6,669,886	178,545	5,413	159,868	(6,326,060)
Public transportation	4,955,534	1,192,625	29,402	825,636	(2,907,871)
Health and welfare	5,090,987	3,190,798	(4,999)	600	(1,904,588)
Culture and recreation	699,336	181,945	--	--	(517,391)
Conservation	219,304	--	--	--	(219,304)
Data processing	170,123	--	--	--	(170,123)
Interest on long-term debt	84,160	--	--	--	(84,160)
Total expenditures	<u>27,761,008</u>	<u>6,672,899</u>	<u>768,949</u>	<u>989,212</u>	<u>(19,329,948)</u>
Total Primary Government	<u>\$ 27,761,008</u>	<u>\$ 6,672,899</u>	<u>\$ 768,949</u>	<u>\$ 989,212</u>	<u>(19,329,948)</u>
General Revenues:					
Property Taxes					17,298,091
Sales Taxes					3,093,842
Hotel Motel Taxes					196,273
Mixed Beverage Taxes					80,666
Unrestricted Investment Earnings					568,115
Miscellaneous					794,655
Gain (loss) on Disposal of Capital Assets					(126,944)
Total General Revenues and Transfers					<u>21,904,698</u>
Change in Net Position					<u>2,574,750</u>
Net Position - Beginning					<u>42,553,799</u>
Net Position - Ending					<u>\$ 45,128,549</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 7,759,192	\$ 1,994,677
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	3,691,447	1,204,067
<i>Accounts</i>	--	--
<i>Fines</i>	831,652	116,409
<i>Other</i>	9,767	--
<i>Intergovernmental</i>	562,685	1,673,454
<i>Due from other funds</i>	215,020	--
<i>Inventories</i>	--	586,087
<i>Prepaid items</i>	5,657	7,018
Restricted assets:		
<i>Cash and cash equivalents</i>	10,739,284	3,515,192
Total Assets	\$ 23,814,704	\$ 9,096,904
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 106,697	\$ 565,472
<i>Accrued liabilities and other payables</i>	499,195	62,936
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	396,157	--
Total Liabilities	1,002,049	628,408
Deferred Inflows of Resources		
<i>Deferred revenue - taxes</i>	3,657,778	1,190,066
<i>Deferred revenue - fines</i>	435,495	116,410
<i>Deferred revenue - ambulance</i>	--	--
<i>Deferred revenue - grants</i>	--	12,760
<i>Taxes collected in advance</i>	10,739,284	3,515,192
Total Deferred Inflows of Resources	14,832,557	4,834,428
Fund balances:		
<i>Nonspendable</i>	5,657	593,105
<i>Restricted</i>	--	--
<i>Committed</i>	--	3,040,963
<i>Unassigned</i>	7,974,441	--
Total fund balances (deficits)	7,980,098	3,634,068
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 \$ 23,814,704	 \$ 9,096,904

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ 211,293	\$ 4,974,685	\$ 14,939,847
--	184,971	5,080,485
1,233,868	--	1,233,868
--	--	948,061
--	31,711	41,478
--	76,501	2,312,640
--	--	215,020
--	--	586,087
--	--	12,675
--	531,562	14,786,038
<u>\$ 1,445,161</u>	<u>\$ 5,799,430</u>	<u>\$ 40,156,199</u>
\$ 6,822	\$ 31,141	\$ 710,132
139,918	25,972	728,021
212,120	2,900	215,020
--	--	396,157
<u>358,860</u>	<u>60,013</u>	<u>2,049,330</u>
--	183,324	5,031,168
--	--	551,905
1,233,867	--	1,233,867
--	76,501	89,261
--	531,562	14,786,038
<u>1,233,867</u>	<u>791,387</u>	<u>21,692,239</u>
--	--	598,762
--	4,336,284	4,336,284
--	624,633	3,665,596
(147,566)	(12,887)	7,813,988
<u>(147,566)</u>	<u>4,948,030</u>	<u>16,414,630</u>
<u>\$ 1,445,161</u>	<u>\$ 5,799,430</u>	<u>\$ 40,156,199</u>

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WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2019

Total fund balances - governmental funds balance sheet	\$ 16,414,630
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	36,308,958
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	849,665
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,405,802)
Payables for capital leases which are not due in the current period are not reported in the funds.	(417,208)
Payables for bond interest which are not due in the current period are not reported in the funds.	(35,355)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(292,031)
Grants receivable unavailable to pay for current period expenditures are deferred in the funds.	89,261
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	38,306
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	551,905
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,233,867
Recognition of the County's net pension liability is not reported in the funds.	(6,170,284)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(1,576,470)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	5,131,169
Recognition of the County's net OPEB liability is not reported in the funds.	<u>(4,592,062)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 45,128,549</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, 2019

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 15,783,306	\$ 4,194,636
<i>Intergovernmental</i>	519,483	79,584
<i>Licenses, permits and fees</i>	84,838	837,468
<i>Fines and forfeitures</i>	366,319	283,751
<i>Charges for services</i>	1,313,596	--
<i>Interest</i>	375,926	105,091
<i>Miscellaneous</i>	515,479	57,619
Total revenues	<u>18,958,947</u>	<u>5,558,149</u>
Expenditures:		
Current:		
<i>General administration</i>	3,905,501	--
<i>Judicial</i>	1,876,337	--
<i>Legal</i>	443,704	--
<i>Elections</i>	155,063	--
<i>Financial administration</i>	838,609	--
<i>Public facilities</i>	595,947	--
<i>Public safety</i>	6,858,968	--
<i>Public transportation</i>	--	9,651,864
<i>Health and welfare</i>	886,944	--
<i>Culture and recreation</i>	508,277	--
<i>Conservation</i>	212,120	--
<i>Data processing</i>	127,381	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>16,408,851</u>	<u>9,651,864</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,550,096</u>	<u>(4,093,715)</u>
Other financing sources (uses):		
<i>Transfers in</i>	103,567	2,000,000
<i>Transfers out</i>	(3,514,770)	--
<i>Sale of capital assets</i>	28,979	54,957
<i>Insurance recoveries</i>	507,829	--
<i>Capital leases</i>	--	417,208
Total other financing sources (uses)	<u>(2,874,395)</u>	<u>2,472,165</u>
Net change in fund balances	(324,299)	(1,621,550)
Fund balances, January 1	8,304,397	5,255,618
Fund balances, December 31	<u>\$ 7,980,098</u>	<u>\$ 3,634,068</u>

The accompanying notes are an integral part of this statement.

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 795,130	\$ 20,773,072
5,654	1,005,391	1,610,112
--	--	922,306
--	--	650,070
2,626,243	288,363	4,228,202
2,865	84,233	568,115
485,826	141,910	1,200,834
<u>3,120,588</u>	<u>2,315,027</u>	<u>29,952,711</u>
--	172,416	4,077,917
--	52,675	1,929,012
--	996,180	1,439,884
--	--	155,063
--	15,357	853,966
--	19,239	615,186
--	65,382	6,924,350
--	35,000	9,686,864
3,952,376	127,314	4,966,634
--	120,000	628,277
--	--	212,120
--	--	127,381
--	325,000	325,000
--	111,438	111,438
<u>3,952,376</u>	<u>2,040,001</u>	<u>32,053,092</u>
<u>(831,788)</u>	<u>275,026</u>	<u>(2,100,381)</u>
907,520	607,250	3,618,337
--	(103,567)	(3,618,337)
--	3,198	87,134
--	--	507,829
--	--	417,208
<u>907,520</u>	<u>506,881</u>	<u>1,012,171</u>
75,732	781,907	(1,088,210)
<u>(223,298)</u>	<u>4,166,123</u>	<u>17,502,840</u>
<u>\$ (147,566)</u>	<u>\$ 4,948,030</u>	<u>\$ 16,414,630</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, 2019

Net change in fund balances - total governmental funds	\$ (1,088,210)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	8,463,151
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,521,518)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(214,079)
Donations of capital assets increase net position in the SOA but not in the funds.	279,934
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(87,328)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	4,537
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	325,000
Revenues in the SOA for grants not providing current financial resources are not reported in the funds.	12,760
(Increase) decrease in accrued interest from beginning of period to end of period.	4,871
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(32,015)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	8,147
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(211,346)
Amortized bond premiums (discounts) are reported in the funds but not in the SOA.	22,407
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(417,208)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(606,968)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	<u>(367,384)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 2,574,750</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,721,535	\$ 2,392,326
<i>Due from other funds</i>	739	41,869
Total Assets	<u>\$ 1,722,274</u>	<u>\$ 2,434,195</u>
LIABILITIES		
<i>Accounts payable</i>	\$ 37,227	\$ --
<i>Due to other funds</i>	739	41,869
<i>Due to other governments</i>	--	848,994
<i>Due to others</i>	--	1,543,332
Total Liabilities	<u>37,966</u>	<u>2,434,195</u>
NET POSITION		
<i>Held in trust for other purposes</i>	<u>\$ 1,684,308</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Private- Purpose Trusts
Additions:	
<i>Investment Income</i>	\$ 37,615
<i>Lease income</i>	342,261
<i>Miscellaneous</i>	115,353
Total Additions	<u>495,229</u>
Deductions:	
<i>Administrative Expenses</i>	13,355
<i>Payments to schools</i>	484,425
Total Deductions	<u>497,780</u>
Change in Net Position	(2,551)
Net Position-Beginning of the Year	1,686,859
Net Position-End of the Year	<u>\$ 1,684,308</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

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, 2019

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

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

D. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

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

2. Receivables and payables

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

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

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

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

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

3. Inventories and prepaid items

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

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

4. Restricted assets

The 2019 tax levy is made to fund calendar year 2020. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

5. Capital assets

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

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

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

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

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

6. Compensated absences

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

7. Long-term obligations

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

8. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Prepays	\$5,657	\$7,018	--	\$ --	\$12,675
Inventory	--	586,087	--	--	586,087
	<u>5,657</u>	<u>593,105</u>	<u>--</u>	<u>--</u>	<u>598,762</u>
Restricted for:					
Debt service	--	--	--	1,169,174	1,169,174
Justice administration	--	--	--	999,435	999,435
Preservation	--	--	--	560,542	560,542
Grants	--	--	--	429,026	429,026
Construction	--	--	--	567,955	567,955
Health and welfare	--	--	--	610,152	610,152
	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,336,284</u>	<u>4,336,284</u>
Committed to:					
Parks	--	--	--	--	--
Fire department	--	--	--	--	--
Road & bridge maintenance	--	3,040,963	--	--	3,040,963
OPEB funding	--	--	--	231,564	231,564
Emergency medical service	--	--	--	207,562	207,562
Law enforcement	--	--	--	4,911	4,911
General administration	--	--	--	180,596	180,596
	<u>--</u>	<u>3,040,963</u>	<u>--</u>	<u>624,633</u>	<u>3,665,596</u>
Unassigned	7,974,441	--	(147,566)	(12,887)	7,813,988
	<u>\$7,980,098</u>	<u>\$3,634,068</u>	<u>(\$147,566)</u>	<u>\$4,948,030</u>	<u>\$16,414,630</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

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 \$551,905 difference are as follows:

Justice of the peace	\$305,296
County clerk	123,303
District clerk	<u>123,306</u>
Total	<u>\$551,905</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>\$4,537</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 \$33,839,743, including restricted cash of \$14,786,038 and fiduciary cash of \$4,113,861. All of the bank balance of \$34,120,331 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, 2019, 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, 2019

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable	\$3,691,447	\$1,204,067	\$ --	\$184,971	\$5,080,485
Accounts receivable	\$ --	\$ --	\$4,938,178	\$ --	\$4,938,178
Allowance for uncollectibles	--	--	(3,704,310)	--	(3,704,310)
Net other receivables	\$ --	\$ --	\$1,233,868	\$ --	\$1,233,868
Fines receivable	\$4,021,907	\$1,921,409	\$ --	\$ --	\$5,943,316
Allowance for uncollectibles	(3,190,255)	(1,805,000)	--	--	(4,995,255)
Net fines receivable	\$831,652	\$116,409	\$ --	\$ --	\$948,061
Other	\$9,767	\$ --	\$ --	\$31,711	\$41,478
Intergovernmental	\$562,685	\$1,673,454	\$ --	\$76,501	\$2,312,640

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 (2019) (General Fund)	\$ --	\$3,060,425	\$3,060,425
Current tax levy receivable (2019) (Road & Bridge Fund)	--	969,529	969,529
Current tax levy receivable (2019) (Debt Service Funds)	--	151,548	151,548
Taxes collected in advance (General Fund)	--	10,739,284	10,739,284
Taxes collected in advance (Road & Bridge Fund)	--	3,515,192	3,515,192
Taxes collected in advance (Debt Service Funds)	--	531,562	531,562
Delinquent property taxes receivable (General Fund)	597,353	--	597,353
Delinquent property taxes receivable (Road & Bridge Fund)	220,537	--	220,537
Delinquent property taxes receivable (Debt Service Fund)	31,776	--	31,776
Delinquent fines receivable (General Fund)	435,495	--	435,495
Delinquent fines receivable (Road & Bridge Fund)	116,410	--	116,410
Deferred grants	89,261	--	89,261
Delinquent ambulance receivables	1,233,867	--	1,233,867
Total deferred/unearned revenue for governmental funds	\$2,724,699	\$18,967,540	\$21,692,239

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

C. Capital assets

Capital asset activity for the year ended December 31, 2019:

	Balance 12/31/18	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/19
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$587,159	\$62,659	\$ --	\$ --	\$649,818
Construction in progress	--	4,108,714	--	--	4,108,714
Total capital assets not being depreciated	587,159	4,171,373	--	--	4,758,532
Capital assets, being depreciated:					
Buildings	14,966,267	--	--	--	14,966,267
Machinery and equipment	14,651,065	2,571,032	(1,514,693)	--	15,707,404
Infrastructure	92,683,083	2,000,680	(897,684)	--	93,786,079
Total capital assets being depreciated	122,300,415	4,571,712	(2,412,377)	--	124,459,750
Less accumulated depreciation for:					
Buildings	(8,254,891)	(475,238)	--	--	(8,730,129)
Machinery and equipment	(10,154,570)	(1,306,138)	1,300,614	--	(10,160,094)
Infrastructure	(73,176,641)	(1,740,142)	897,684	--	(74,019,099)
Total accumulated depreciation	(91,586,102)	(3,521,518)	2,198,298	--	(92,909,322)
Total capital assets being depreciated, net	30,714,313	1,050,194	(214,079)	--	31,550,428
Governmental activities capital assets, net	<u>\$31,301,472</u>	<u>\$5,221,567</u>	<u>(\$214,079)</u>	<u>\$ --</u>	<u>\$36,308,960</u>

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

Governmental activities:

General administration	\$312,691
Judicial	1,141
Legal	10,391
Elections	7,900
Financial administration	2,135
Public facilities	132,013
Public safety	646,839
Public transportation	1,917,857
Health and welfare	343,100
Culture and recreation	100,967
Conservation	3,742
Data processing	42,742
Total depreciation expense - governmental activities	<u>\$3,521,518</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2019, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$215,020	\$ --
Emergency Medical	--	212,120
Total major funds	215,020	212,120
Nonmajor Funds:		
Tobacco Settlement	--	2,900
Total governmental funds	215,020	215,020
Fiduciary Funds:		
School Land Damages	739	--
Permanent School Available	--	739
Justice of the Peace Number One	--	5,109
Justice of the Peace Number Two	--	6,881
Justice of the Peace Number Three	--	7,716
Justice of the Peace Number Four	--	5,796
County Clerk	--	10,924
District Clerk	--	5,443
Criminal Justice	41,869	--
Total Fiduciary Funds	42,608	42,608
Total	\$257,628	\$257,628

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	\$103,567	\$3,514,770
Road and Bridge	2,000,000	--
Emergency Medical Service	907,520	--
Total Major Funds	3,011,087	3,514,770
Nonmajor Governmental Funds		
District Attorney	586,250	103,567
Child Foster Care	6,000	--
Personnel Employee Testing	15,000	--
Total Nonmajor governmental funds	607,250	103,567
Totals	\$3,618,337	\$3,618,337

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

E. Long-term debt

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

The County leases equipment with a historical cost and accumulated amortization of \$531,085 and \$0 respectively, under capital lease arrangements.

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/19
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	\$2,305,000
Total Governmental Long-term Debt					<u>\$2,305,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2020	\$340,000	\$96,075	\$436,075
2021	360,000	80,325	440,325
2022	375,000	63,787	438,787
2023	390,000	46,575	436,575
2024	410,000	28,575	438,575
2025	430,000	9,675	439,675
Total	<u>\$2,305,000</u>	<u>\$325,012</u>	<u>\$2,630,012</u>

Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 12/31/19
Two Motor Graders	\$417,208	12/19/19	12/19/23	3.95%	<u>\$417,208</u>

Capital lease obligation debt service requirements to maturity are as follows:

Year	Total
2020	\$114,996
2021	114,996
2022	114,996
2023	114,996
Total payments	459,984
Less imputed interest	(42,776)
Total Capital Lease Obligations	<u>\$417,208</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Additions	Retirements	Balance 12/31/19	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes	\$2,630,000	--	(\$325,000)	\$2,305,000	\$340,000
Less deferred amounts:					
For issuance premium	135,501	--	(24,641)	110,860	24,641
For issuance discount	(12,292)	--	2,234	(10,058)	(2,234)
Total bonds payable	2,753,209	--	(347,407)	2,405,802	362,407
Capital lease obligations	--	417,208	--	417,208	98,216
Compensated absences	260,016	227,023	(195,008)	292,031	219,020
Liability for unfunded OPEB	4,224,683	367,379	--	4,592,062	--
Net pension liability	2,795,303	5,539,871	(2,164,890)	6,170,284	--
Governmental activity Long-Term Liabilities	<u>\$10,033,211</u>	<u>\$6,551,481</u>	<u>(\$2,707,305)</u>	<u>\$13,877,387</u>	<u>\$679,643</u>

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

IV. OTHER INFORMATION

A. Risk management

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

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. At December 31, 2019, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

C. Tax Abatements

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

Certain property improvements made during the improvement period are exempt from property taxes according to a multi year abatement schedule with decreasing amounts abated over a 5 year period. Property taxes assessed October 1, 2018 for fiscal year 2019 amounted to abatements of \$205,363. Property taxes assessed October 1, 2019 for fiscal year 2020 amounted to abatements of \$109,760.

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, 2019

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	108
Inactive employees entitled to but not yet receiving benefits	221
Active employees	229
	<hr/>
	558
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 11.90%, 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 \$1,312,872 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, 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, 2019

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment - Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	13.00%	3.90%
	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, 2019

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/17	\$41,830,681	\$39,035,375	\$2,795,306
Changes for the year:			
Service cost	1,358,192	--	1,358,192
Interest on total pension liability	3,424,354	--	3,424,354
Change of benefit terms	--	--	--
Difference between expected and actual experience	(234,813)	--	(234,813)
Effect of of assumptions changes or inputs	--	--	--
Refund of contributions	(258,262)	(258,262)	--
Benefit payments	(1,603,775)	(1,603,775)	--
Administrative expenses	--	(30,800)	30,800
Member contributions	--	716,496	(716,496)
Net investment income	--	(726,526)	726,526
Employer contributions	--	1,207,807	(1,207,807)
Other	--	5,776	(5,776)
Net changes	2,685,696	(689,284)	3,374,980
Balance at 12/31/18	<u>\$44,516,377</u>	<u>\$38,346,091</u>	<u>\$6,170,286</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	\$50,696,780	\$44,516,377	\$39,389,140
Fiduciary net position	38,346,091	38,346,091	38,346,091
Net Pension Liability (Asset)	<u>\$12,350,689</u>	<u>\$6,170,286</u>	<u>\$1,043,049</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, 2019

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

For the year ended December 31, 2019, the County recognized pension expense of \$1,919,838. At December 31, 2018, 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 12/31/18 Expense	Balance of Deferred Inflows 12/31/18	Balance of Deferred Outflows 12/31/2018
Investment (gains) or losses	\$3,889,870	12/31/2018	5	\$777,974	--	\$3,111,896
	(2,206,615)	12/31/2017	5	(441,323)	1,323,969	--
	230,247	12/31/2016	5	46,049	--	92,099
	2,703,482	12/31/2015	5	540,696	--	540,697
	415,534	12/31/2014	5	83,107	--	--
Economic/demographic gains or losses	(234,813)	12/31/2018	4	(58,703)	176,110	--
	(127,318)	12/31/2017	5	(25,464)	76,391	--
	137,903	12/31/2016	4	34,476	--	34,475
	(270,354)	12/31/2015	4	(67,588)	--	--
	69,519	12/31/2014	4	--	--	--
Assumptions changes or inputs	--	12/31/2018	4	--	--	--
	65,218	12/31/2017	5	13,044	--	39,130
	--	12/31/2016	4	--	--	--
	359,360	12/31/2015	4	89,840	--	--
	--	12/31/2014	4	--	--	--
Employer contributions made subsequent to measurement date				--	--	1,312,872
				<u>\$992,108</u>	<u>\$1,576,470</u>	<u>\$5,131,169</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,	
2019	\$886,749
2020	311,578
2021	265,526
2022	777,974
	<u>\$2,241,827</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

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

	Life Only	Employee Only	Employee & Family
Inactive employees (or their beneficiaries) currently receiving benefits	-	18	9
Inactive employees entitled to but not yet receiving benefits	33	-	-
Active employees	-	106	98
	<u>33</u>	<u>124</u>	<u>107</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

2. Funding Policies

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

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.1%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2019. 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	12/31/19
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Discount Rate	4.10% (1.10% real rate of return plus 3.00% inflation).
Health Care Cost Trend	Level 5.00%

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

Significant Actuarial Methods and Assumptions

Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponement beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2018.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed.
Retirement Rates	See plan report.
Salary Scale	3.5%
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
<u>Healthcare Cost Trend Rate</u>	<u>4.0%</u>	<u>5.0%</u>	<u>6.0%</u>
Total OPEB Liability	\$3,768,467	\$4,283,766	\$4,920,697
% Difference	-12.00%	N/A	14.90%
	1.00% Decrease	Current Discount	1.00% Increase
<u>Healthcare Discount Rate</u>	<u>3.10%</u>	<u>4.10%</u>	<u>5.10%</u>
Total OPEB Liability	\$3,842,920	\$4,283,766	\$4,821,249
% Difference	-10.30%	N/A	12.50%

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2019

Changes in the net pension liability

	Increase (Decrease)		
	Total OPEB Liability [a]	Plan Fiduciary Net Position [b]	Net Liability Liability(Asset) [a] - (b)
Balance at 12/31/18	\$4,224,683	\$ --	\$4,224,683
Changes for the year:			
Service cost	200,487	--	200,487
Interest on total pension liability	166,892	--	166,892
Benefit payments	(308,296)	--	(308,296)
Other	--	--	--
Net changes	59,083	--	59,083
Balance at 12/31/19	<u>\$4,283,766</u>	<u>\$ --</u>	<u>\$4,283,766</u>

F. Concentrations of Credit Risk

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

G. Subsequent Events

On February 20, 2020, Washington County, Texas 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.

The COVID-19 pandemic sweeping across the country has resulted in mandatory closure of many businesses resulting in layoffs of much of the workforce. The economic effects of those closures is not yet known but could potentially affect collect ability of future ad valorem taxes and other revenues of the County due to the significant economic impact on unemployment of the County's citizens.

H. Reclassification of Expenditures

Certain expenditures in the prior year were reclassified to conform to December 31, 2019 classifications.

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, 2019

EXHIBIT B-1
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 12,226,525	\$ 12,226,525	\$ 12,716,674	\$ 490,149
<i>Sales taxes</i>	2,950,000	2,950,000	3,188,370	238,370
<i>Mixed beverage taxes</i>	78,000	78,000	93,688	15,688
Total Taxes	15,254,525	15,254,525	15,998,732	744,207
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	20,000	20,000	20,000	--
<i>State shared revenues</i>	229,700	384,474	492,111	107,637
<i>Other governments</i>	--	7,290	7,290	--
Total Intergovernmental	249,700	411,764	519,401	107,637
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	77,200	77,200	77,718	518
Total Licenses, permits and fees	77,200	77,200	77,718	518
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	433,000	433,000	356,742	(76,258)
Total Fines and forfeitures	433,000	433,000	356,742	(76,258)
<i>Charges for services</i>				
<i>Fees of office</i>	1,157,200	1,157,200	1,186,822	29,622
<i>Justice court number one fees</i>	37,475	37,475	32,465	(5,010)
<i>Justice court number two fees</i>	15,200	15,200	15,505	305
<i>Justice court number three fees</i>	24,600	24,600	40,898	16,298
<i>Justice court number four fees</i>	35,450	35,450	32,333	(3,117)
Total Charges for services	1,269,925	1,269,925	1,308,023	38,098
<i>Interest</i>				
<i>Interest</i>	400,000	400,000	374,886	(25,114)
Total Interest	400,000	400,000	374,886	(25,114)
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	14,000	19,355	5,355
<i>Rent</i>	180,514	180,514	193,694	13,180
<i>Miscellaneous</i>	232,050	235,299	298,587	63,288
Total Miscellaneous	412,564	429,813	511,636	81,823
Total receipts	18,096,914	18,276,227	19,147,138	870,911
Disbursements:				
Current:				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	112,288	113,594	113,590	4
<i>Benefits</i>	22,933	40,130	40,127	3
<i>Supplies</i>	1,700	4,596	4,595	1
<i>Other services and charges</i>	10,424	13,376	13,376	--
Total County Judge	147,345	171,696	171,688	8

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-1
Page 2 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 70,389	\$ 65,090	\$ 65,088	\$ 2
<i>Benefits</i>	18,017	33,718	33,714	4
<i>Supplies</i>	1,000	261	260	1
<i>Other services and charges</i>	1,325	248	249	(1)
<i>Total Courthouse Receptionist</i>	<u>90,731</u>	<u>99,317</u>	<u>99,311</u>	<u>6</u>
<i>County Communications</i>				
<i>Personnel services</i>	950,199	826,940	759,293	67,647
<i>Benefits</i>	401,071	320,311	295,253	25,058
<i>Supplies</i>	19,000	30,695	16,393	14,302
<i>Other services and charges</i>	321,898	388,885	355,023	33,862
<i>Capital outlay</i>	--	5,834	--	5,834
<i>Total County Communications</i>	<u>1,692,168</u>	<u>1,572,665</u>	<u>1,425,962</u>	<u>146,703</u>
<i>Information Technology</i>				
<i>Personnel services</i>	181,588	168,537	168,537	--
<i>Benefits</i>	38,213	62,756	62,604	152
<i>Supplies</i>	17,800	16,824	13,688	3,136
<i>Other services and charges</i>	136,245	139,823	130,818	9,005
<i>Capital outlay</i>	130,408	133,891	116,272	17,619
<i>Total County Communications</i>	<u>504,254</u>	<u>521,831</u>	<u>491,919</u>	<u>29,912</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	203,658	203,658	203,327	331
<i>Benefits</i>	45,203	85,453	84,669	784
<i>Supplies</i>	2,350	2,350	2,065	285
<i>Other services and charges</i>	12,400	12,400	10,462	1,938
<i>Total Commissioner's Court</i>	<u>263,611</u>	<u>303,861</u>	<u>300,523</u>	<u>3,338</u>
<i>County Clerk</i>				
<i>Personnel services</i>	265,447	267,563	266,809	754
<i>Benefits</i>	62,642	127,238	125,142	2,096
<i>Supplies</i>	15,575	15,575	13,092	2,483
<i>Other services and charges</i>	15,674	17,986	16,459	1,527
<i>Total County Clerk</i>	<u>359,338</u>	<u>428,362</u>	<u>421,502</u>	<u>6,860</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	24,626	25,171	25,169	2
<i>Benefits</i>	6,997	7,289	7,254	35
<i>Supplies</i>	725	2,200	1,778	422
<i>Other services and charges</i>	2,850	2,719	1,927	792
<i>Total Veteran's Office</i>	<u>35,198</u>	<u>37,379</u>	<u>36,128</u>	<u>1,251</u>
<i>County Auditor</i>				
<i>Personnel services</i>	142,873	142,873	142,518	355
<i>Benefits</i>	35,824	66,024	64,079	1,945
<i>Supplies</i>	3,600	3,600	659	2,941
<i>Other services and charges</i>	6,450	6,728	4,689	2,039
<i>Total County Auditor</i>	<u>188,747</u>	<u>219,225</u>	<u>211,945</u>	<u>7,280</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 1,632,410	\$ 350,030	\$ 329,678	\$ 20,352
<i>Supplies</i>	5,000	5,000	1,655	3,345
<i>Other services and charges</i>	438,999	433,683	377,623	56,060
<i>Capital outlay</i>	436,832	96,934	--	96,934
<i>Total Nondepartmental</i>	<u>2,513,241</u>	<u>885,647</u>	<u>708,956</u>	<u>176,691</u>
<i>Total General Administration</i>	<u>5,794,633</u>	<u>4,239,983</u>	<u>3,867,935</u>	<u>372,048</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	107,541	93,422	91,079	2,343
<i>Benefits</i>	21,127	33,429	30,275	3,154
<i>Supplies</i>	6,000	6,000	3,568	2,432
<i>Other services and charges</i>	404,000	418,017	309,308	108,709
<i>Total District Court</i>	<u>538,668</u>	<u>550,868</u>	<u>434,230</u>	<u>116,638</u>
<i>District Clerk</i>				
<i>Personnel services</i>	232,707	204,697	204,535	162
<i>Benefits</i>	53,615	101,156	100,466	690
<i>Supplies</i>	11,000	10,530	9,267	1,263
<i>Other services and charges</i>	20,900	21,815	19,743	2,072
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>318,722</u>	<u>338,698</u>	<u>334,011</u>	<u>4,687</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	212,763	271,054	250,968	20,086
<i>Benefits</i>	42,011	85,400	84,472	928
<i>Supplies</i>	4,400	6,110	5,909	201
<i>Other services and charges</i>	221,600	221,385	202,506	18,879
<i>Total County Court at Law</i>	<u>480,774</u>	<u>583,949</u>	<u>543,855</u>	<u>40,094</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	88,096	88,305	88,224	81
<i>Benefits</i>	21,695	50,639	48,554	2,085
<i>Supplies</i>	2,000	2,751	2,750	1
<i>Other services and charges</i>	7,300	7,596	6,705	891
<i>Total Justice Court Number One</i>	<u>119,091</u>	<u>149,291</u>	<u>146,233</u>	<u>3,058</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	84,851	87,483	87,483	--
<i>Benefits</i>	29,355	52,642	52,640	2
<i>Supplies</i>	3,000	3,812	3,810	2
<i>Other services and charges</i>	9,600	8,545	8,541	4
<i>Total Justice Court Number Two</i>	<u>126,806</u>	<u>152,482</u>	<u>152,474</u>	<u>8</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	80,983	82,262	82,181	81
<i>Benefits</i>	16,820	27,741	27,316	425
<i>Supplies</i>	1,750	1,450	385	1,065
<i>Other services and charges</i>	8,180	8,480	7,125	1,355
<i>Total Justice Court Number Three</i>	<u>107,733</u>	<u>119,933</u>	<u>117,007</u>	<u>2,926</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

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	\$ 88,096	\$ 87,935	\$ 161
<i>Benefits</i>	25,728	50,703	48,324	2,379
<i>Supplies</i>	2,300	1,480	810	670
<i>Other services and charges</i>	9,500	10,495	9,700	795
<i>Total Justice Court Number Four</i>	<u>125,624</u>	<u>150,774</u>	<u>146,769</u>	<u>4,005</u>
<i>Total Judicial</i>	<u>1,817,418</u>	<u>2,045,995</u>	<u>1,874,577</u>	<u>171,418</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	281,570	306,965	306,962	3
<i>Benefits</i>	56,432	107,372	107,368	4
<i>Supplies</i>	7,000	7,258	7,258	--
<i>Other services and charges</i>	14,600	16,212	16,211	1
<i>Total County Attorney</i>	<u>359,602</u>	<u>437,807</u>	<u>437,799</u>	<u>8</u>
<i>Total Legal</i>	<u>359,602</u>	<u>437,807</u>	<u>437,799</u>	<u>8</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	15,000	15,000	6,350	8,650
<i>Benefits</i>	976	2,106	1,638	468
<i>Supplies</i>	41,000	40,025	38,504	1,521
<i>Other services and charges</i>	30,450	31,395	18,552	12,843
<i>Capital outlay</i>	90,000	90,000	90,000	--
<i>Total Elections</i>	<u>177,426</u>	<u>178,526</u>	<u>155,044</u>	<u>23,482</u>
<i>Total Elections</i>	<u>177,426</u>	<u>178,526</u>	<u>155,044</u>	<u>23,482</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	187,727	187,106	180,477	6,629
<i>Benefits</i>	40,327	77,567	75,633	1,934
<i>Supplies</i>	4,000	4,000	2,433	1,567
<i>Other services and charges</i>	11,750	11,750	9,058	2,692
<i>Total Tax Assessor Collector</i>	<u>243,804</u>	<u>280,423</u>	<u>267,601</u>	<u>12,822</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	142,956	135,619	135,539	80
<i>Benefits</i>	33,049	62,140	60,056	2,084
<i>Supplies</i>	4,500	5,754	4,754	1,000
<i>Other services and charges</i>	17,750	18,120	16,844	1,276
<i>Total County Treasurer</i>	<u>198,255</u>	<u>221,633</u>	<u>217,193</u>	<u>4,440</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	97,402	97,999	97,919	80
<i>Benefits</i>	20,823	40,426	38,717	1,709
<i>Supplies</i>	6,300	5,700	2,317	3,383
<i>Other services and charges</i>	8,950	9,550	5,427	4,123
<i>Total Personnel and benefits</i>	<u>133,475</u>	<u>153,675</u>	<u>144,380</u>	<u>9,295</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Appraisal District</i>				
<i>Other services and charges</i>	\$ 197,275	\$ 206,865	\$ 206,865	\$ --
<i>Total Appraisal District</i>	<u>197,275</u>	<u>206,865</u>	<u>206,865</u>	<u>--</u>
<i>Total Financial Administration</i>	<u>772,809</u>	<u>862,596</u>	<u>836,040</u>	<u>26,556</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	112,622	107,599	107,597	2
<i>Benefits</i>	23,493	50,026	50,023	3
<i>Supplies</i>	42,500	48,056	48,054	2
<i>Other services and charges</i>	85,750	69,567	69,565	2
<i>Capital outlay</i>	35,000	321,478	321,478	--
<i>Total County Courthouse</i>	<u>299,365</u>	<u>596,726</u>	<u>596,717</u>	<u>9</u>
<i>Total Public Facilities</i>	<u>299,365</u>	<u>596,726</u>	<u>596,717</u>	<u>9</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	70,904	70,573	70,359	214
<i>Benefits</i>	17,260	41,533	39,514	2,019
<i>Supplies</i>	3,670	3,928	3,281	647
<i>Other services and charges</i>	19,200	19,200	17,865	1,335
<i>Total Constable Number One</i>	<u>111,034</u>	<u>135,234</u>	<u>131,019</u>	<u>4,215</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	76,841	76,841	76,681	160
<i>Benefits</i>	30,196	55,369	50,527	4,842
<i>Supplies</i>	1,950	2,450	1,400	1,050
<i>Other services and charges</i>	14,950	14,477	11,275	3,202
<i>Total Constable Number Two</i>	<u>123,937</u>	<u>149,137</u>	<u>139,883</u>	<u>9,254</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	17,994	17,994	17,915	79
<i>Benefits</i>	4,834	14,000	13,912	88
<i>Supplies</i>	2,470	2,780	2,768	12
<i>Other services and charges</i>	6,480	7,147	6,728	419
<i>Total Constable Number Three</i>	<u>31,778</u>	<u>41,921</u>	<u>41,323</u>	<u>598</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	17,994	17,203	17,203	--
<i>Benefits</i>	4,456	18,863	18,860	3
<i>Supplies</i>	2,800	3,120	3,118	2
<i>Other services and charges</i>	6,200	22,873	22,870	3
<i>Total Constable Number Four</i>	<u>31,450</u>	<u>62,059</u>	<u>62,051</u>	<u>8</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,483,148	1,462,046	1,462,039	7
<i>Benefits</i>	344,798	630,815	630,809	6
<i>Supplies</i>	99,500	188,932	188,929	3
<i>Other services and charges</i>	367,650	383,645	383,641	4
<i>Capital outlay</i>	260,995	358,423	358,423	--
<i>Total Sheriff</i>	<u>2,556,091</u>	<u>3,023,861</u>	<u>3,023,841</u>	<u>20</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
Personnel services	\$ 39,624	\$ 39,624	\$ 39,544	\$ 80
Benefits	11,120	20,286	20,171	115
Supplies	4,700	5,634	4,949	685
Other services and charges	2,900	2,900	1,821	1,079
Total Department of Public Safety	58,344	68,444	66,485	1,959
<i>County Jail</i>				
Personnel services	1,477,079	1,440,332	1,440,326	6
Benefits	321,940	622,601	622,596	5
Supplies	320,000	325,023	325,020	3
Other services and charges	280,500	366,489	366,487	2
Capital outlay	--	34,035	34,035	--
Total County Jail	2,399,519	2,788,480	2,788,464	16
<i>Adult Probation</i>				
Supplies	1,925	1,925	355	1,570
Total Adult Probation	1,925	1,925	355	1,570
<i>Cen-Tex Regional Juvenile Board</i>				
Supplies	650	650	393	257
Other services and charges	139,500	139,500	124,962	14,538
Total Cen-Tex Regional Juvenile Board	140,150	140,150	125,355	14,795
<i>Fire Protection</i>				
Personnel services	1,000	991	233	758
Benefits	11,714	16,887	14,482	2,405
Other services and charges	389,000	341,500	331,424	10,076
Total Fire Protection	401,714	359,378	346,139	13,239
<i>Emergency Management</i>				
Personnel services	65,297	64,341	64,341	--
Benefits	26,346	25,178	24,604	574
Supplies	4,200	1,272	895	377
Other services and charges	11,400	10,877	8,076	2,801
Capital outlay	3,095	71,924	71,924	--
Total Emergency Management	110,338	173,592	169,840	3,752
Total Public Safety	5,966,280	6,944,181	6,894,756	49,425
<i>Health and welfare</i>				
<i>Social Services</i>				
Other services and charges	109,000	112,121	109,306	2,815
Total Social Services	109,000	112,121	109,306	2,815
<i>Indigent Health Care</i>				
Personnel services	35,490	35,706	33,847	1,859
Benefits	7,056	19,206	17,292	1,914
Supplies	8,000	48,000	35,049	12,951
Other services and charges	922,776	846,729	481,276	365,453
Total Indigent Health Care	973,322	949,641	567,464	382,177

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health Department</i>				
<i>Other services and charges</i>	\$ 4,000	\$ 4,000	\$ 1,820	\$ 2,180
<i>Total Health Department</i>	<u>4,000</u>	<u>4,000</u>	<u>1,820</u>	<u>2,180</u>
<i>Environmental</i>				
<i>Personnel services</i>	120,379	122,181	122,101	80
<i>Benefits</i>	29,380	59,910	57,262	2,648
<i>Supplies</i>	5,700	5,700	4,067	1,633
<i>Other services and charges</i>	24,300	24,498	21,036	3,462
<i>Capital outlay</i>	7,895	10,615	10,615	--
<i>Total Environmental</i>	<u>187,654</u>	<u>222,904</u>	<u>215,081</u>	<u>7,823</u>
<i>Total Health and Welfare</i>	<u>1,273,976</u>	<u>1,288,666</u>	<u>893,671</u>	<u>394,995</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	140,179	139,606	573
<i>Benefits</i>	37,366	84,272	82,873	1,399
<i>Supplies</i>	12,900	12,900	8,127	4,773
<i>Other services and charges</i>	152,900	155,369	146,439	8,930
<i>Capital outlay</i>	16,200	89,714	89,714	--
<i>Total Fairgrounds</i>	<u>359,545</u>	<u>482,434</u>	<u>466,759</u>	<u>15,675</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	40,834	40,833	1
<i>Total Softball</i>	<u>35,000</u>	<u>40,834</u>	<u>40,833</u>	<u>1</u>
<i>Total Culture and Recreation</i>	<u>396,045</u>	<u>524,768</u>	<u>507,592</u>	<u>17,176</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	123,475	122,496	122,492	4
<i>Benefits</i>	30,250	50,422	50,034	388
<i>Supplies</i>	7,620	12,618	12,617	1
<i>Other services and charges</i>	22,400	19,063	18,415	648
<i>Total Extension Service</i>	<u>183,745</u>	<u>204,599</u>	<u>203,558</u>	<u>1,041</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	5,000	7,500	7,500	--
<i>Total Soil Conservation</i>	<u>5,000</u>	<u>7,500</u>	<u>7,500</u>	<u>--</u>
<i>Game Warden</i>				
<i>Supplies</i>	1,000	1,000	174	826
<i>Total Game Warden</i>	<u>1,000</u>	<u>1,000</u>	<u>174</u>	<u>826</u>
<i>Total Conservation</i>	<u>189,745</u>	<u>213,099</u>	<u>211,232</u>	<u>1,867</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 105,790	\$ 132,787	\$ 132,785	2
<i>Total Data Processing</i>	<u>105,790</u>	<u>132,787</u>	<u>132,785</u>	<u>2</u>
<i>Total Data Processing</i>	<u>105,790</u>	<u>132,787</u>	<u>132,785</u>	<u>2</u>
Total disbursements	<u>17,153,089</u>	<u>17,465,134</u>	<u>16,408,147</u>	<u>1,056,987</u>
Excess (deficiency) of receipts over (under) disbursements	<u>943,825</u>	<u>811,093</u>	<u>2,738,991</u>	<u>1,927,898</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	103,567	112,048	8,481
<i>Transfers out</i>	(1,483,770)	(3,508,770)	(3,508,770)	--
<i>Sale of capital assets</i>	6,000	6,000	28,979	22,979
<i>Insurance recoveries</i>	30,000	186,932	507,829	320,897
<i>Total other financing sources (uses)</i>	<u>(1,447,770)</u>	<u>(3,212,271)</u>	<u>(2,859,914)</u>	<u>352,357</u>
Net change in unrestricted cash balances	(503,945)	(2,401,178)	(120,923)	2,280,255
Unrestricted cash, January 1	7,880,116	7,880,116	7,880,116	--
Unrestricted cash, December 31	<u>\$ 7,376,171</u>	<u>\$ 5,478,938</u>	<u>\$ 7,759,193</u>	<u>\$ 2,280,255</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Ad valorem tax	\$ 4,065,466	\$ 4,065,466	\$ 4,427,867	\$ 362,401
Total Taxes	<u>4,065,466</u>	<u>4,065,466</u>	<u>4,427,867</u>	<u>362,401</u>
Intergovernmental				
State shared revenues	60,000	60,000	79,584	19,584
Total Intergovernmental	<u>60,000</u>	<u>60,000</u>	<u>79,584</u>	<u>19,584</u>
Licenses, permits and fees				
Licenses, permits and fees	874,000	874,000	737,803	(136,197)
Total Licenses, permits and fees	<u>874,000</u>	<u>874,000</u>	<u>737,803</u>	<u>(136,197)</u>
Fines and forfeitures				
Fines and forfeitures	295,000	295,000	285,562	(9,438)
Total Fines and forfeitures	<u>295,000</u>	<u>295,000</u>	<u>285,562</u>	<u>(9,438)</u>
Interest				
Interest	60,000	60,000	105,092	45,092
Total Interest	<u>60,000</u>	<u>60,000</u>	<u>105,092</u>	<u>45,092</u>
Miscellaneous				
Rent	--	--	52,468	52,468
Miscellaneous	--	--	5,151	5,151
Total Miscellaneous	<u>--</u>	<u>--</u>	<u>57,619</u>	<u>57,619</u>
Total receipts	<u>5,354,466</u>	<u>5,354,466</u>	<u>5,693,527</u>	<u>339,061</u>
Disbursements:				
Current:				
Public transportation				
Personnel services	1,142,861	1,061,601	1,061,596	5
Benefits	651,244	547,115	547,114	1
Supplies	532,250	416,621	416,614	7
Other services and charges	579,100	373,085	373,077	8
Capital outlay	2,458,011	6,615,808	6,615,805	3
Total Public Transportation	<u>5,363,466</u>	<u>9,014,230</u>	<u>9,014,206</u>	<u>24</u>
Total disbursements	<u>5,363,466</u>	<u>9,014,230</u>	<u>9,014,206</u>	<u>24</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,000)</u>	<u>(3,659,764)</u>	<u>(3,320,679)</u>	<u>339,085</u>
Other financing sources (uses):				
Transfers in	--	2,000,000	2,000,000	--
Sale of capital assets	9,000	9,000	54,957	45,957
Total other financing sources (uses)	<u>9,000</u>	<u>2,009,000</u>	<u>2,054,957</u>	<u>(45,957)</u>
Net change in unrestricted cash balances	--	(1,650,764)	(1,265,722)	385,042
Unrestricted cash, January 1	3,260,399	3,260,399	3,260,399	--
Unrestricted cash, December 31	<u>\$ 3,260,399</u>	<u>\$ 1,609,635</u>	<u>\$ 1,994,677</u>	<u>\$ 385,042</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Intergovernmental				
State shared revenues	\$ 10,000	\$ 10,000	\$ 5,654	\$ (4,346)
Total Intergovernmental	<u>10,000</u>	<u>10,000</u>	<u>5,654</u>	<u>(4,346)</u>
Charges for services				
Charges to customers	2,617,000	2,617,000	2,510,541	(106,459)
Total Charges for services	<u>2,617,000</u>	<u>2,617,000</u>	<u>2,510,541</u>	<u>(106,459)</u>
Interest				
Interest	1,000	1,000	2,753	1,753
Total Interest	<u>1,000</u>	<u>1,000</u>	<u>2,753</u>	<u>1,753</u>
Miscellaneous				
Miscellaneous	300,000	300,000	485,826	185,826
Total Miscellaneous	<u>300,000</u>	<u>300,000</u>	<u>485,826</u>	<u>185,826</u>
Total receipts	<u>2,928,000</u>	<u>2,928,000</u>	<u>3,004,774</u>	<u>76,774</u>
Disbursements:				
Current:				
Health and Welfare				
Emergency Medical Services				
Personnel services	2,250,545	2,281,044	2,281,041	3
Benefits	873,100	821,039	821,036	3
Supplies	193,700	235,600	235,597	3
Other services and charges	430,200	509,915	509,906	9
Capital outlay	62,975	88,479	88,479	--
Total Emergency Medical Services	<u>3,810,520</u>	<u>3,936,077</u>	<u>3,936,059</u>	<u>18</u>
Total Health and Welfare	<u>3,810,520</u>	<u>3,936,077</u>	<u>3,936,059</u>	<u>18</u>
Total disbursements	<u>3,810,520</u>	<u>3,936,077</u>	<u>3,936,059</u>	<u>18</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(882,520)</u>	<u>(1,008,077)</u>	<u>(931,285)</u>	<u>76,792</u>
Other financing sources (uses):				
Transfers in	882,520	907,520	907,520	--
Total other financing sources (uses)	<u>882,520</u>	<u>907,520</u>	<u>907,520</u>	<u>--</u>
Net change in unrestricted cash balances	--	(100,557)	(23,765)	76,792
Unrestricted cash, January 1	235,057	235,057	235,057	--
Unrestricted cash, December 31	<u>\$ 235,057</u>	<u>\$ 134,500</u>	<u>\$ 211,292</u>	<u>\$ 76,792</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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total pension liability:										
Service cost	\$ 1,358,192	\$ 1,453,646	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	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	(234,813)	(127,318)	137,903	(270,354)	69,519	--	--	--	--	--
Changes of assumptions	--	65,218	--	359,360	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,862,037)	(1,747,237)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--	--
Net change in total pension liability	2,685,697	2,850,096	2,890,834	2,605,516	2,411,346	--	--	--	--	--
Total pension liability - beginning	41,830,680	38,980,584	36,089,750	33,484,234	31,072,888	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 44,516,377</u>	<u>\$ 41,830,680</u>	<u>\$ 38,980,584</u>	<u>\$ 36,089,750</u>	<u>\$ 33,484,234</u>	<u>\$ --</u>				
Plan fiduciary net position:										
Contributions - employer	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	716,496	699,752	711,630	654,745	587,496	--	--	--	--	--
Net investment income	(726,526)	4,963,072	2,318,587	(149,552)	1,956,527	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,862,037)	(1,747,236)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--	--
Administrative expense	(30,800)	(25,960)	(25,187)	(22,465)	(23,112)	--	--	--	--	--
Other	5,776	1,191	117,451	(75,338)	(55,733)	--	--	--	--	--
Net change in plan fiduciary net position	(689,284)	5,045,409	2,719,357	179,060	2,222,628	--	--	--	--	--
Plan fiduciary net position - beginning	39,035,376	33,989,967	31,270,610	31,091,550	28,868,922	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 38,346,092</u>	<u>\$ 39,035,376</u>	<u>\$ 33,989,967</u>	<u>\$ 31,270,610</u>	<u>\$ 31,091,550</u>	<u>\$ --</u>				
County's net pension liability - ending (a) - (b)	<u>\$ 6,170,285</u>	<u>\$ 2,795,304</u>	<u>\$ 4,990,617</u>	<u>\$ 4,819,140</u>	<u>\$ 2,392,684</u>	<u>\$ --</u>				
Plan fiduciary net position as a percentage of the total pension liability	86.14%	93.32%	87.20%	86.65%	92.85%	--	--	--	--	--
Covered payroll	\$ 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	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									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494	\$ 838,134	\$ 804,713	\$ 755,219
Contributions in relation to the actuarially determined contribution	(1,312,872)	(1,207,807)	(1,154,590)	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)	(838,134)	(804,713)	(755,219)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 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	\$ 7,025,296
Contributions as a percentage of covered payroll	11.86%	11.80%	11.55%	11.44%	11.99%	12.28%	11.74%	11.44%	10.95%	10.75%

Valuation date: 01/03/18

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	12.7 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service, 4.9%, average, including inflation
Investment rate of return	8.0%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Changes to Plan Provisions Reflected in the Schedule of Employer Contributions	2015 : There were no changes to plan provisions. 2016: Employer contributions reflect that a 1% flat COLA was adopted.

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

	Fiscal Year Ended									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB liability:										
Service cost	\$ 200,487	\$ 192,591	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	166,892	172,461	--	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	--	--	--	--	--	--	--	--	--
Changes of assumptions or other inputs	--	--	--	--	--	--	--	--	--	--
Benefit payments	(308,296)	(308,296)	--	--	--	--	--	--	--	--
Net change in total OPEB liability	59,083	56,756	--	--	--	--	--	--	--	--
Total OPEB liability - beginning	4,224,683	4,167,927	--	--	--	--	--	--	--	--
Total OPEB liability - ending	\$ 4,283,766	\$ 4,224,683	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 8,537,098	\$ 8,537,098	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	50.18%	49.49%	--	--	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2019.

There were no changes of assumptions in 2019. The following are the discount rates used in each period.

2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA
2011	NA
2010	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, 2019

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	\$ (120,923)	\$ 42,648	\$ (246,024)	\$ (324,299)
Road and Bridge	(1,265,722)	132,171	(487,999)	(1,621,550)
Emergency Medical Services	(23,765)	(27,349)	126,846	75,732
Hwy 290/36	513,105	--	--	513,105
JP Technology Fund	8,965	--	--	8,965
District Attorney	(163,258)	--	9,574	(153,684)
Ambulance Service Supplement	32,159	--	--	32,159
EMS Donations	41,165	(6,053)	--	35,112
Check and Process	(2,479)	--	--	(2,479)
Child Foster Care	7,388	--	--	7,388
District Attorney Forfeiture	14,121	--	--	14,121
Sheriff Forfeiture Fund	14,146	--	--	14,146
County Clerk Record Management	(36,001)	--	--	(36,001)

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2019

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
OPEB Funding	\$ 5,930	\$ --	\$ --	\$ 5,930
Records Management District Clerk	6,015	--	--	6,015
County and District Court Technology	2,046	--	--	2,046
Record Preservation	(19,671)	--	--	(19,671)
Archive Fee - County Clerk	57,195	--	--	57,195
Personnel Employee Testing	(268)	--	--	(268)
Constable #1 Training Fund	762	--	--	762
Constable #2 Training Fund	488	--	--	488
Constable #3 Training Fund	--	--	--	--
Constable #4 Training Fund	(136)	--	--	(136)
Courthouse Security	7,460	--	--	7,460
Tobacco Settlement	171	--	(2,899)	(2,728)
Clerks Election	--	--	--	--
Bail Bond Fund	(196)	--	--	(196)
SO Training Fund	3,455	--	--	3,455
Sheriff's Donation	11,895	--	1,802	13,697
Hotel/Motel Fund	74,041	5,595	--	79,636
Healthy County Rewards	(323)	--	--	(323)
County Attorney Pretrial Diversion	4,311	--	--	4,311
Tax Note Series 2007	185,201	--	--	185,201

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2019:

Special Revenue Funds	
Emergency Medical Service	\$147,566
District Attorney	12,887

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:	
Ambulance Service Supplement	\$2,082
Check and Process	3,440
County Attorney Pretrial Diversion	599

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE

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

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2019

	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>	\$ 3,807,158	\$ 1,167,527	\$ 4,974,685
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	184,971	184,971
<i>Other</i>	31,711	--	31,711
<i>Intergovernmental</i>	76,501	--	76,501
Restricted assets:			
<i>Cash and cash equivalents</i>	--	531,562	531,562
Total Assets	<u>\$ 3,915,370</u>	<u>\$ 1,884,060</u>	<u>\$ 5,799,430</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 31,141	\$ --	\$ 31,141
<i>Accrued liabilities and other payables</i>	25,972	--	25,972
<i>Due to other funds</i>	2,900	--	2,900
Total Liabilities	<u>60,013</u>	<u>--</u>	<u>60,013</u>
Deferred Inflows of Resources			
<i>Deferred revenue - taxes</i>	--	183,324	183,324
<i>Deferred revenue - grants</i>	76,501	--	76,501
<i>Taxes collected in advance</i>	--	531,562	531,562
Total Deferred Inflows of Resources	<u>76,501</u>	<u>714,886</u>	<u>791,387</u>
Fund balances:			
<i>Restricted</i>	3,167,110	1,169,174	4,336,284
<i>Committed</i>	624,633	--	624,633
<i>Unassigned</i>	(12,887)	--	(12,887)
Total fund balances	<u>3,778,856</u>	<u>1,169,174</u>	<u>4,948,030</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 3,915,370</u>	 <u>\$ 1,884,060</u>	 <u>\$ 5,799,430</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 196,273	\$ 598,857	\$ 795,130
<i>Intergovernmental</i>	1,005,391	--	1,005,391
<i>Charges for services</i>	288,363	--	288,363
<i>Interest</i>	60,649	23,584	84,233
<i>Miscellaneous</i>	141,910	--	141,910
Total revenues	<u>1,692,586</u>	<u>622,441</u>	<u>2,315,027</u>
Expenditures:			
Current:			
<i>General administration</i>	172,416	--	172,416
<i>Judicial</i>	52,675	--	52,675
<i>Legal</i>	996,180	--	996,180
<i>Financial administration</i>	15,357	--	15,357
<i>Public facilities</i>	19,239	--	19,239
<i>Public safety</i>	65,382	--	65,382
<i>Public transportation</i>	35,000	--	35,000
<i>Health and welfare</i>	127,314	--	127,314
<i>Culture and recreation</i>	120,000	--	120,000
Debt service:			
<i>Principal</i>	--	325,000	325,000
<i>Interest and fiscal charges</i>	--	111,438	111,438
Total expenditures	<u>1,603,563</u>	<u>436,438</u>	<u>2,040,001</u>
Excess (deficiency) of revenues over (under) expenditures	<u>89,023</u>	<u>186,003</u>	<u>275,026</u>
Other financing sources (uses):			
<i>Transfers in</i>	607,250	--	607,250
<i>Transfers out</i>	(103,567)	--	(103,567)
<i>Sale of capital assets</i>	3,198	--	3,198
Total other financing sources (uses)	<u>506,881</u>	<u>--</u>	<u>506,881</u>
Net change in fund balances	595,904	186,003	781,907
Fund balances, January 1	3,182,952	983,171	4,166,123
Fund balances, December 31	<u>\$ 3,778,856</u>	<u>\$ 1,169,174</u>	<u>\$ 4,948,030</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
ASSETS				
<i>Cash and cash equivalents</i>	\$ 567,955	\$ 101,203	\$ 2,227	\$ 12,176
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	\$ 567,955	\$ 101,203	\$ 2,227	\$ 12,176
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 876
<i>Accrued liabilities and other payables</i>	--	--	--	24,187
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	--	--	--	25,063
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--
Fund balances:				
<i>Restricted</i>	567,955	101,203	2,227	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(12,887)
Total fund balances (deficits)	567,955	101,203	2,227	(12,887)
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 \$ 567,955	 \$ 101,203	 \$ 2,227	 \$ 12,176

District Attorney Hot Check	Ambulance Service Supplement	EMS Donations	Rural Addressing	Law Library
\$ 4,336	\$ 473,818	\$ 209,347	\$ 137,265	\$ 38,977
--	--	--	--	--
--	76,501	--	--	--
<u>\$ 4,336</u>	<u>\$ 550,319</u>	<u>\$ 209,347</u>	<u>\$ 137,265</u>	<u>\$ 38,977</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	1,785	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,785</u>	<u>--</u>	<u>--</u>
--	76,501	--	--	--
--	76,501	--	--	--
<u>--</u>	<u>76,501</u>	<u>--</u>	<u>--</u>	<u>--</u>
4,336	473,818	--	--	38,977
--	--	207,562	137,265	--
--	--	--	--	--
<u>4,336</u>	<u>473,818</u>	<u>207,562</u>	<u>137,265</u>	<u>38,977</u>
<u>\$ 4,336</u>	<u>\$ 550,319</u>	<u>\$ 209,347</u>	<u>\$ 137,265</u>	<u>\$ 38,977</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Check and Process	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture
ASSETS				
<i>Cash and cash equivalents</i>	\$ 42,575	\$ 16,614	\$ 114,224	\$ 75,822
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 42,575</u>	<u>\$ 16,614</u>	<u>\$ 114,224</u>	<u>\$ 75,822</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				
<i>Deferred revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	42,575	16,614	114,224	75,822
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>42,575</u>	<u>16,614</u>	<u>114,224</u>	<u>75,822</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 42,575</u>	<u>\$ 16,614</u>	<u>\$ 114,224</u>	<u>\$ 75,822</u>

Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology
\$ 46,007	\$ 183,683	\$ 231,564	\$ 35,234	\$ 20,789
--	--	--	--	--
--	--	--	--	--
<u>\$ 46,007</u>	<u>\$ 183,683</u>	<u>\$ 231,564</u>	<u>\$ 35,234</u>	<u>\$ 20,789</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
46,007	183,683	--	35,234	20,789
--	--	231,564	--	--
--	--	--	--	--
<u>46,007</u>	<u>183,683</u>	<u>231,564</u>	<u>35,234</u>	<u>20,789</u>
<u>\$ 46,007</u>	<u>\$ 183,683</u>	<u>\$ 231,564</u>	<u>\$ 35,234</u>	<u>\$ 20,789</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Record Preservation	Archive Fee County Clerk	Personnel Employee Testing	Constable #1 Training Fund
ASSETS				
<i>Cash and cash equivalents</i>	\$ 177,145	\$ 194,745	\$ 8,007	\$ 1,949
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 177,145</u>	<u>\$ 194,745</u>	<u>\$ 8,007</u>	<u>\$ 1,949</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 30,265	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>30,265</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	146,880	194,745	--	1,949
<i>Committed</i>	--	--	8,007	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>146,880</u>	<u>194,745</u>	<u>8,007</u>	<u>1,949</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 177,145</u>	<u>\$ 194,745</u>	<u>\$ 8,007</u>	<u>\$ 1,949</u>

Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive
\$ 493	\$ 3,806	\$ 4,742	\$ 152,182	\$ 17,181
--	--	--	--	--
--	--	--	--	--
<u>493</u>	<u>3,806</u>	<u>4,742</u>	<u>152,182</u>	<u>17,181</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
493	3,806	4,742	152,182	17,181
--	--	--	--	--
--	--	--	--	--
<u>493</u>	<u>3,806</u>	<u>4,742</u>	<u>152,182</u>	<u>17,181</u>
<u>\$ 493</u>	<u>\$ 3,806</u>	<u>\$ 4,742</u>	<u>\$ 152,182</u>	<u>\$ 17,181</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
ASSETS				
<i>Cash and cash equivalents</i>	\$ 22,080	\$ 556	\$ 611	\$ 400,000
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 22,080</u>	<u>\$ 556</u>	<u>\$ 611</u>	<u>\$ 400,000</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>	--	--	--	2,900
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,900</u>
Deferred Inflows of Resources				
<i>Deferred revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	22,080	556	611	397,100
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>22,080</u>	<u>556</u>	<u>611</u>	<u>397,100</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 22,080</u>	 <u>\$ 556</u>	 <u>\$ 611</u>	 <u>\$ 400,000</u>

Clerks Election	HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund
\$ 35,324	\$ 3,440	\$ 27,929	\$ 4,911	\$ 30,600
--	--	--	--	--
--	--	--	--	--
<u>\$ 35,324</u>	<u>\$ 3,440</u>	<u>\$ 27,929</u>	<u>\$ 4,911</u>	<u>\$ 30,600</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	3,440	27,929	--	30,600
35,324	--	--	4,911	--
--	--	--	--	--
<u>35,324</u>	<u>3,440</u>	<u>27,929</u>	<u>4,911</u>	<u>30,600</u>
<u>\$ 35,324</u>	<u>\$ 3,440</u>	<u>\$ 27,929</u>	<u>\$ 4,911</u>	<u>\$ 30,600</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Sheriff's Donations	Hotel Motel Tax
ASSETS		
<i>Cash and cash equivalents</i>	\$ 132,470	\$ 257,021
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	--	31,711
<i>Intergovernmental</i>	--	--
Total Assets	\$ 132,470	\$ 288,732
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		
<i>Deferred revenue - grants</i>	--	--
Total Deferred Inflows of Resources	--	--
Fund balances:		
<i>Restricted</i>	132,470	288,732
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
Total fund balances (deficits)	132,470	288,732
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 \$ 132,470	 \$ 288,732

Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 30	\$ 18,120	\$ 3,807,158
--	--	31,711
--	--	76,501
<u>\$ 30</u>	<u>\$ 18,120</u>	<u>\$ 3,915,370</u>
\$ --	\$ --	\$ 31,141
--	--	25,972
--	--	2,900
<u>--</u>	<u>--</u>	<u>60,013</u>
<u>--</u>	<u>--</u>	<u>76,501</u>
<u>--</u>	<u>--</u>	<u>76,501</u>
30	18,120	3,167,110
--	--	624,633
--	--	(12,887)
<u>30</u>	<u>18,120</u>	<u>3,778,856</u>
<u>\$ 30</u>	<u>\$ 18,120</u>	<u>\$ 3,915,370</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	546,990	--	--	337,852
<i>Charges for services</i>	--	11,027	--	--
<i>Interest</i>	1,115	1,438	22	2,897
<i>Miscellaneous</i>	--	--	--	1,661
Total revenues	<u>548,105</u>	<u>12,465</u>	<u>22</u>	<u>342,410</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	3,500	--	--
<i>Legal</i>	--	--	--	978,777
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	35,000	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>35,000</u>	<u>3,500</u>	<u>--</u>	<u>978,777</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>513,105</u>	 <u>8,965</u>	 <u>22</u>	 <u>(636,367)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	586,250
<i>Transfers out</i>	--	--	--	(103,567)
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>482,683</u>
 Net change in fund balances	 513,105	 8,965	 22	 (153,684)
 Fund balances, January 1	 54,850	 92,238	 2,205	 140,797
Fund balances (deficits), December 31	<u>\$ 567,955</u>	<u>\$ 101,203</u>	<u>\$ 2,227</u>	<u>\$ (12,887)</u>

District Attorney Hot Check	Ambulance Service Supplement	EMS Donations	Rural Addressing	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	90,590	--	--	--
387	--	--	--	13,161
60	8,651	3,100	2,805	550
--	--	89,356	1,592	--
<u>447</u>	<u>99,241</u>	<u>92,456</u>	<u>4,397</u>	<u>13,711</u>
--	--	--	3,419	10,877
--	--	--	--	--
750	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	67,082	57,344	--	--
--	--	--	--	--
<u>750</u>	<u>67,082</u>	<u>57,344</u>	<u>3,419</u>	<u>10,877</u>
(303)	32,159	35,112	978	2,834
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(303)	32,159	35,112	978	2,834
4,639	441,659	172,450	136,287	36,143
<u>\$ 4,336</u>	<u>\$ 473,818</u>	<u>\$ 207,562</u>	<u>\$ 137,265</u>	<u>\$ 38,977</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Check and Process	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	1,506	--	--	13,506
<i>Interest</i>	--	246	2,234	1,231
<i>Miscellaneous</i>	2,704	810	2,042	--
Total revenues	<u>4,210</u>	<u>1,056</u>	<u>4,276</u>	<u>14,737</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	6,689	--	--	1,575
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	973	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	2,888	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>6,689</u>	<u>973</u>	<u>2,888</u>	<u>1,575</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,479)</u>	<u>83</u>	<u>1,388</u>	<u>13,162</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	6,000	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	959
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>6,000</u>	<u>959</u>
Net change in fund balances	(2,479)	83	7,388	14,121
Fund balances, January 1	45,054	16,531	106,836	61,701
Fund balances (deficits), December 31	<u>\$ 42,575</u>	<u>\$ 16,614</u>	<u>\$ 114,224</u>	<u>\$ 75,822</u>

Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
11,487	90,981	--	6,150	1,751
420	3,390	5,930	478	295
--	--	--	--	--
<u>11,907</u>	<u>94,371</u>	<u>5,930</u>	<u>6,628</u>	<u>2,046</u>
--	130,372	--	--	--
--	--	--	613	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>130,372</u>	<u>--</u>	<u>613</u>	<u>--</u>
11,907	(36,001)	5,930	6,015	2,046
--	--	--	--	--
--	--	--	--	--
2,239	--	--	--	--
<u>2,239</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
14,146	(36,001)	5,930	6,015	2,046
31,861	219,684	225,634	29,219	18,743
<u>\$ 46,007</u>	<u>\$ 183,683</u>	<u>\$ 231,564</u>	<u>\$ 35,234</u>	<u>\$ 20,789</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Record Preservation	Archive Fee County Clerk	Personnel Employee Testing	Constable #1 Training Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	738
<i>Charges for services</i>	14,086	82,580	--	--
<i>Interest</i>	3,652	2,363	89	24
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>17,738</u>	<u>84,943</u>	<u>89</u>	<u>762</u>
Expenditures:				
Current:				
<i>General administration</i>	--	27,748	--	--
<i>Judicial</i>	37,409	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	15,357	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>37,409</u>	<u>27,748</u>	<u>15,357</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,671)</u>	<u>57,195</u>	<u>(15,268)</u>	<u>762</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	15,000	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>15,000</u>	<u>--</u>
Net change in fund balances	(19,671)	57,195	(268)	762
Fund balances, January 1	166,551	137,550	8,275	1,187
Fund balances (deficits), December 31	<u>\$ 146,880</u>	<u>\$ 194,745</u>	<u>\$ 8,007</u>	<u>\$ 1,949</u>

Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive
\$ --	\$ --	\$ --	\$ --	\$ --
738	681	--	--	--
--	--	--	24,511	4,730
8	53	61	2,188	358
--	--	--	--	--
<u>746</u>	<u>734</u>	<u>61</u>	<u>26,699</u>	<u>5,088</u>
--	--	--	--	--
--	--	--	--	10,883
--	--	--	--	--
--	--	--	19,239	--
258	734	197	--	--
--	--	--	--	--
--	--	--	--	--
<u>258</u>	<u>734</u>	<u>197</u>	<u>19,239</u>	<u>10,883</u>
488	--	(136)	7,460	(5,795)
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>488</u>	<u>--</u>	<u>(136)</u>	<u>7,460</u>	<u>(5,795)</u>
5	3,806	4,878	144,722	22,976
<u>\$ 493</u>	<u>\$ 3,806</u>	<u>\$ 4,742</u>	<u>\$ 152,182</u>	<u>\$ 17,181</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	23,808
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	275	8	7	9,936
<i>Miscellaneous</i>	510	--	--	--
Total revenues	<u>785</u>	<u>8</u>	<u>7</u>	<u>33,744</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	36,472
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>36,472</u>
Excess (deficiency) of revenues over (under) expenditures	<u>785</u>	<u>8</u>	<u>7</u>	<u>(2,728)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	785	8	7	(2,728)
Fund balances, January 1	21,295	548	604	399,828
Fund balances (deficits), December 31	<u>\$ 22,080</u>	<u>\$ 556</u>	<u>\$ 611</u>	<u>\$ 397,100</u>

Clerks Election	HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	3,994
--	--	--	--	--
498	--	415	74	461
5,867	--	--	--	--
<u>6,365</u>	<u>--</u>	<u>415</u>	<u>74</u>	<u>4,455</u>
--	--	--	--	--
--	--	--	270	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	1,000
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>270</u>	<u>1,000</u>
6,365	--	415	(196)	3,455
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
6,365	--	415	(196)	3,455
28,959	3,440	27,514	5,107	27,145
<u>\$ 35,324</u>	<u>\$ 3,440</u>	<u>\$ 27,929</u>	<u>\$ 4,911</u>	<u>\$ 30,600</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Sheriff's Donations	Hotel Motel Tax
Revenues:		
<i>Taxes</i>	\$ --	\$ 196,273
<i>Intergovernmental</i>	--	--
<i>Charges for services</i>	--	--
<i>Interest</i>	1,754	3,363
<i>Miscellaneous</i>	37,095	--
Total revenues	<u>38,849</u>	<u>199,636</u>
Expenditures:		
Current:		
<i>General administration</i>	--	--
<i>Judicial</i>	--	--
<i>Legal</i>	--	--
<i>Financial administration</i>	--	--
<i>Public facilities</i>	--	--
<i>Public safety</i>	25,152	--
<i>Public transportation</i>	--	--
<i>Health and welfare</i>	--	--
<i>Culture and recreation</i>	--	120,000
Total expenditures	<u>25,152</u>	<u>120,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,697</u>	<u>79,636</u>
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
<i>Sale of capital assets</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	13,697	79,636
Fund balances, January 1	118,773	209,096
Fund balances (deficits), December 31	<u>\$ 132,470</u>	<u>\$ 288,732</u>

Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ 196,273
--	--	1,005,391
--	12,500	288,363
--	200	60,649
<u>273</u>	<u>--</u>	<u>141,910</u>
<u>273</u>	<u>12,700</u>	<u>1,692,586</u>
--	--	172,416
--	--	52,675
--	8,389	996,180
--	--	15,357
--	--	19,239
596	--	65,382
--	--	35,000
--	--	127,314
--	--	120,000
<u>596</u>	<u>8,389</u>	<u>1,603,563</u>
<u>(323)</u>	<u>4,311</u>	<u>89,023</u>
--	--	607,250
--	--	(103,567)
<u>--</u>	<u>--</u>	<u>3,198</u>
<u>--</u>	<u>--</u>	<u>506,881</u>
<u>(323)</u>	<u>4,311</u>	<u>595,904</u>
353	13,809	3,182,952
<u>\$ 30</u>	<u>\$ 18,120</u>	<u>\$ 3,778,856</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Other governments</i>	\$ --	\$ 546,990	\$ 546,990
<i>Total Intergovernmental</i>	<u> --</u>	<u>546,990</u>	<u>546,990</u>
<i>Interest</i>			
<i>Interest</i>	200	1,115	915
<i>Total Interest</i>	<u> 200</u>	<u> 1,115</u>	<u> 915</u>
Total receipts	<u> 200</u>	<u>548,105</u>	<u>547,905</u>
Disbursements:			
Current:			
<i>Public transportation</i>			
<i>Capital outlay</i>	35,000	35,000	--
<i>Total Public Transportation</i>	<u> 35,000</u>	<u> 35,000</u>	<u> --</u>
Total disbursements	<u> 35,000</u>	<u> 35,000</u>	<u> --</u>
Net change in unrestricted cash balances	(34,800)	513,105	547,905
Unrestricted cash, January 1	54,850	54,850	--
Unrestricted cash, December 31	<u>\$ 20,050</u>	<u>\$ 567,955</u>	<u>\$ 547,905</u>

WASHINGTON COUNTY, TEXAS
 JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Justice court number one fees	\$ 4,000	\$ 2,891	\$ (1,109)
Justice court number two fees	2,500	2,202	(298)
Justice court number three fees	3,200	3,699	499
Justice court number four fees	3,200	2,235	(965)
Total Charges for services	<u>12,900</u>	<u>11,027</u>	<u>(1,873)</u>
Interest			
Interest	850	1,438	588
Total Interest	<u>850</u>	<u>1,438</u>	<u>588</u>
Total receipts	<u>13,750</u>	<u>12,465</u>	<u>(1,285)</u>
Disbursements:			
Current:			
Judicial			
Justice Court Number One			
Supplies	7,250	2,718	4,532
Other services and charges	8,360	782	7,578
Total Justice Court Number One	<u>15,610</u>	<u>3,500</u>	<u>12,110</u>
Total Judicial	<u>15,610</u>	<u>3,500</u>	<u>12,110</u>
Total disbursements	<u>15,610</u>	<u>3,500</u>	<u>12,110</u>
Net change in unrestricted cash balances	(1,860)	8,965	10,825
Unrestricted cash, January 1	92,238	92,238	--
Unrestricted cash, December 31	<u>\$ 90,378</u>	<u>\$ 101,203</u>	<u>\$ 10,825</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 71,073	\$ 75,023	\$ 3,950
Other governments	276,348	262,829	(13,519)
Total Intergovernmental	<u>347,421</u>	<u>337,852</u>	<u>(9,569)</u>
<i>Interest</i>			
Interest	1,500	2,896	1,396
Total Interest	<u>1,500</u>	<u>2,896</u>	<u>1,396</u>
<i>Miscellaneous</i>			
Miscellaneous	--	1,661	1,661
Total Miscellaneous	<u>--</u>	<u>1,661</u>	<u>1,661</u>
Total receipts	<u>348,921</u>	<u>342,409</u>	<u>(6,512)</u>
Disbursements:			
Current:			
<i>Legal</i>			
District Attorney			
Personnel services	610,317	598,332	11,985
Benefits	225,667	216,797	8,870
Supplies	16,000	13,404	2,596
Other services and charges	167,711	92,279	75,432
Capital outlay	111,462	--	111,462
Total District Attorney	<u>1,131,157</u>	<u>920,812</u>	<u>210,345</u>
Total Legal	<u>1,131,157</u>	<u>920,812</u>	<u>210,345</u>
Total disbursements	<u>1,131,157</u>	<u>920,812</u>	<u>210,345</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(782,236)</u>	<u>(578,403)</u>	<u>203,833</u>
Other financing sources (uses):			
Transfers in	586,250	586,250	--
Transfers out	(103,567)	(171,205)	(67,638)
Total other financing sources (uses)	<u>482,683</u>	<u>415,045</u>	<u>(67,638)</u>
Net change in unrestricted cash balances	(299,553)	(163,358)	136,195
Unrestricted cash, January 1	175,534	175,534	--
Unrestricted cash, December 31	<u>\$ (124,019)</u>	<u>\$ 12,176</u>	<u>\$ 136,195</u>

WASHINGTON COUNTY, TEXAS
 AMBULANCE SERVICE SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ 200,000	\$ 90,590	\$ (109,410)
<i>Total Intergovernmental</i>	<u>200,000</u>	<u>90,590</u>	<u>(109,410)</u>
<i>Interest</i>			
<i>Interest</i>	2,000	8,651	6,651
<i>Total Interest</i>	<u>2,000</u>	<u>8,651</u>	<u>6,651</u>
Total receipts	<u>202,000</u>	<u>99,241</u>	<u>(102,759)</u>
Disbursements:			
Current:			
<i>Health and welfare</i>			
<i>Emergency Medical Services</i>			
<i>Other services and charges</i>	--	8,548	(8,548)
<i>Capital outlay</i>	65,000	58,534	6,466
<i>Total Emergency Medical Services</i>	<u>65,000</u>	<u>67,082</u>	<u>(2,082)</u>
<i>Total Health and Welfare</i>	<u>65,000</u>	<u>67,082</u>	<u>(2,082)</u>
Total disbursements	<u>65,000</u>	<u>67,082</u>	<u>(2,082)</u>
Net change in unrestricted cash balances	137,000	32,159	(104,841)
Unrestricted cash, January 1	441,659	441,659	--
Unrestricted cash, December 31	<u>\$ 578,659</u>	<u>\$ 473,818</u>	<u>\$ (104,841)</u>

WASHINGTON COUNTY, TEXAS
 EMS DONATIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 1,500	\$ 3,100	\$ 1,600
Total Interest	<u>1,500</u>	<u>3,100</u>	<u>1,600</u>
Miscellaneous			
Contributions and donations	100,000	70,541	(29,459)
Miscellaneous	13,825	24,868	11,043
Total Miscellaneous	<u>113,825</u>	<u>95,409</u>	<u>(18,416)</u>
Total receipts	<u>115,325</u>	<u>98,509</u>	<u>(16,816)</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Benefits	1,296	1,295	1
Supplies	17,436	17,435	1
Other services and charges	32,953	32,952	1
Capital outlay	5,662	5,662	--
Total Emergency Medical Services	<u>57,347</u>	<u>57,344</u>	<u>3</u>
Total Health and Welfare	<u>57,347</u>	<u>57,344</u>	<u>3</u>
Total disbursements	<u>57,347</u>	<u>57,344</u>	<u>3</u>
Net change in unrestricted cash balances	57,978	41,165	(16,813)
Unrestricted cash, January 1	174,235	174,235	--
Unrestricted cash, December 31	<u>\$ 232,213</u>	<u>\$ 215,400</u>	<u>\$ (16,813)</u>

WASHINGTON COUNTY, TEXAS
 CHECK AND PROCESS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Charges to customers</i>	\$ --	\$ 1,506	\$ 1,506
<i>Total Charges for services</i>	<u> --</u>	<u> 1,506</u>	<u> 1,506</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	--	2,704	2,704
<i>Total Miscellaneous</i>	<u> --</u>	<u> 2,704</u>	<u> 2,704</u>
Total receipts	<u> --</u>	<u> 4,210</u>	<u> 4,210</u>
Disbursements:			
Current:			
<i>Legal</i>			
<i>County Attorney</i>			
<i>Other services and charges</i>	3,249	6,689	(3,440)
<i>Total County Attorney</i>	<u> 3,249</u>	<u> 6,689</u>	<u> (3,440)</u>
<i>Total Legal</i>	<u> 3,249</u>	<u> 6,689</u>	<u> (3,440)</u>
Total disbursements	<u> 3,249</u>	<u> 6,689</u>	<u> (3,440)</u>
Net change in unrestricted cash balances	(3,249)	(2,479)	770
Unrestricted cash, January 1	45,054	45,054	--
Unrestricted cash, December 31	<u>\$ 41,805</u>	<u>\$ 42,575</u>	<u>\$ 770</u>

WASHINGTON COUNTY, TEXAS
CHILD FOSTER CARE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ --	2,234	2,234
Total Interest	<u>--</u>	<u>2,234</u>	<u>2,234</u>
Miscellaneous			
Miscellaneous	\$ 1,500	2,042	542
Total Miscellaneous	<u>1,500</u>	<u>2,042</u>	<u>542</u>
Total receipts	<u>1,500</u>	<u>4,276</u>	<u>2,776</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	5,100	1,437	3,663
Other services and charges	6,000	1,451	4,549
Total Social Services	<u>11,100</u>	<u>2,888</u>	<u>8,212</u>
Total Health and Welfare	<u>11,100</u>	<u>2,888</u>	<u>8,212</u>
Total disbursements	<u>11,100</u>	<u>2,888</u>	<u>8,212</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,600)</u>	<u>1,388</u>	<u>10,988</u>
Other financing sources (uses):			
Transfers in	6,000	6,000	--
Total other financing sources (uses)	<u>6,000</u>	<u>6,000</u>	<u>--</u>
Net change in unrestricted cash balances	(3,600)	7,388	10,988
Unrestricted cash, January 1	106,836	106,836	--
Unrestricted cash, December 31	<u>\$ 103,236</u>	<u>\$ 114,224</u>	<u>\$ 10,988</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 10,000	\$ 13,506	\$ 3,506
<i>Total Charges for services</i>	<u>10,000</u>	<u>13,506</u>	<u>3,506</u>
<i>Interest</i>			
<i>Interest</i>	300	1,231	931
<i>Total Interest</i>	<u>300</u>	<u>1,231</u>	<u>931</u>
<i>Miscellaneous</i>			
<i>Total Miscellaneous</i>	<u>--</u>	<u>--</u>	<u>--</u>
Total receipts	<u>10,300</u>	<u>14,737</u>	<u>4,437</u>
Disbursements:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Other services and charges</i>	2,575	1,575	1,000
<i>Capital outlay</i>	1,000	--	1,000
<i>Total District Attorney</i>	<u>3,575</u>	<u>1,575</u>	<u>2,000</u>
<i>Total Legal</i>	<u>3,575</u>	<u>1,575</u>	<u>2,000</u>
Total disbursements	<u>3,575</u>	<u>1,575</u>	<u>2,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,725</u>	<u>13,162</u>	<u>6,437</u>
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	959	959
Total other financing sources (uses)	<u>--</u>	<u>959</u>	<u>959</u>
Net change in unrestricted cash balances	6,725	14,121	7,396
Unrestricted cash, January 1	61,701	61,701	--
Unrestricted cash, December 31	<u>\$ 68,426</u>	<u>\$ 75,822</u>	<u>\$ 7,396</u>

WASHINGTON COUNTY, TEXAS
 SHERIFF FORFEITURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 250	\$ 11,487	\$ 11,237
Total Charges for services	<u>250</u>	<u>11,487</u>	<u>11,237</u>
Interest			
Interest	500	420	(80)
Total Interest	<u>500</u>	<u>420</u>	<u>(80)</u>
Total receipts	<u>750</u>	<u>11,907</u>	<u>11,157</u>
Disbursements:			
Current:			
Sheriff			
Supplies	5,000	--	5,000
Total Sheriff	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total Public Safety	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total disbursements	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,250)</u>	<u>11,907</u>	<u>16,157</u>
Other financing sources (uses):			
Sale of capital assets	--	2,239	2,239
Total other financing sources (uses)	<u>--</u>	<u>2,239</u>	<u>2,239</u>
Net change in unrestricted cash balances	(4,250)	14,146	18,396
Unrestricted cash, January 1	31,861	31,861	--
Unrestricted cash, December 31	<u>\$ 27,611</u>	<u>\$ 46,007</u>	<u>\$ 18,396</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 91,000	\$ 90,981	\$ (19)
Total Charges for services	<u>91,000</u>	<u>90,981</u>	<u>(19)</u>
Interest			
Interest	1,500	3,390	1,890
Total Interest	<u>1,500</u>	<u>3,390</u>	<u>1,890</u>
Total receipts	<u>92,500</u>	<u>94,371</u>	<u>1,871</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	96,399	96,399	--
Other services and charges	33,168	33,167	1
Capital outlay	807	806	1
Total County Clerk	<u>130,374</u>	<u>130,372</u>	<u>2</u>
Total General Administration	<u>130,374</u>	<u>130,372</u>	<u>2</u>
Total disbursements	<u>130,374</u>	<u>130,372</u>	<u>2</u>
Net change in unrestricted cash balances	(37,874)	(36,001)	1,873
Unrestricted cash, January 1	219,684	219,684	--
Unrestricted cash, December 31	<u>\$ 181,810</u>	<u>\$ 183,683</u>	<u>\$ 1,873</u>

WASHINGTON COUNTY, TEXAS
OPEB FUNDING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 2,000	\$ 5,930	\$ 3,930
Total Interest	<u>2,000</u>	<u>5,930</u>	<u>3,930</u>
Total receipts	<u>2,000</u>	<u>5,930</u>	<u>3,930</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	1,000	5,930	4,930
Unrestricted cash, January 1	225,634	225,634	--
Unrestricted cash, December 31	<u>\$ 226,634</u>	<u>\$ 231,564</u>	<u>\$ 4,930</u>

WASHINGTON COUNTY, TEXAS

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 6,000	\$ 6,150	\$ 150
Total Charges for services	<u>6,000</u>	<u>6,150</u>	<u>150</u>
Interest			
Interest	400	478	78
Total Interest	<u>400</u>	<u>478</u>	<u>78</u>
Total receipts	<u>6,400</u>	<u>6,628</u>	<u>228</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,000	613	3,387
Total District Clerk	<u>4,000</u>	<u>613</u>	<u>3,387</u>
Total Judicial	<u>4,000</u>	<u>613</u>	<u>3,387</u>
Net change in unrestricted cash balances	2,400	6,015	3,615
Unrestricted cash, January 1	29,219	29,219	--
Unrestricted cash, December 31	<u>\$ 31,619</u>	<u>\$ 35,234</u>	<u>\$ 3,615</u>

WASHINGTON COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 2,400	\$ 1,751	\$ (649)
Total Charges for services	<u>2,400</u>	<u>1,751</u>	<u>(649)</u>
Interest			
Interest	50	295	245
Total Interest	<u>50</u>	<u>295</u>	<u>245</u>
Total receipts	<u>2,450</u>	<u>2,046</u>	<u>(404)</u>
Net change in unrestricted cash balances	2,450	2,046	(404)
Unrestricted cash, January 1	18,743	18,743	--
Unrestricted cash, December 31	<u>\$ 21,193</u>	<u>\$ 20,789</u>	<u>\$ (404)</u>

WASHINGTON COUNTY, TEXAS
RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 15,000	\$ 13,754	\$ (1,246)
Total Charges for services	<u>15,000</u>	<u>13,754</u>	<u>(1,246)</u>
Interest			
Interest	<u>2,000</u>	<u>3,652</u>	<u>1,652</u>
Total Interest	<u>2,000</u>	<u>3,652</u>	<u>1,652</u>
Total receipts	<u>17,000</u>	<u>17,406</u>	<u>406</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	6,000	5,592	408
Other services and charges	2,000	1,485	515
Capital outlay	30,000	30,000	--
Total District Clerk	<u>38,000</u>	<u>37,077</u>	<u>923</u>
Total Judicial	<u>38,000</u>	<u>37,077</u>	<u>923</u>
Total disbursements	<u>38,000</u>	<u>37,077</u>	<u>923</u>
Net change in unrestricted cash balances	(21,000)	(19,671)	1,329
Unrestricted cash, January 1	196,816	196,816	--
Unrestricted cash, December 31	<u>\$ 175,816</u>	<u>\$ 177,145</u>	<u>\$ 1,329</u>

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 85,000	\$ 82,580	\$ (2,420)
Total Charges for services	<u>85,000</u>	<u>82,580</u>	<u>(2,420)</u>
Interest			
Interest	700	2,363	1,663
Total Interest	<u>700</u>	<u>2,363</u>	<u>1,663</u>
Total receipts	<u>85,700</u>	<u>84,943</u>	<u>(757)</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	1,000	--	1,000
Other services and charges	750	660	90
Capital outlay	75,000	27,088	47,912
Total County Clerk	<u>76,750</u>	<u>27,748</u>	<u>49,002</u>
Total General Administration	<u>76,750</u>	<u>27,748</u>	<u>49,002</u>
Total disbursements	<u>76,750</u>	<u>27,748</u>	<u>49,002</u>
Net change in unrestricted cash balances	8,950	57,195	48,245
Unrestricted cash, January 1	137,550	137,550	--
Unrestricted cash, December 31	<u>\$ 146,500</u>	<u>\$ 194,745</u>	<u>\$ 48,245</u>

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 50	\$ 89	\$ 39
Total Interest	<u>50</u>	<u>89</u>	<u>39</u>
Total receipts	<u>50</u>	<u>89</u>	<u>39</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	15,358	15,357	1
Total Personnel and benefits	<u>15,358</u>	<u>15,357</u>	<u>1</u>
Total Financial Administration	<u>15,358</u>	<u>15,357</u>	<u>1</u>
Total disbursements	<u>15,358</u>	<u>15,357</u>	<u>1</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(15,308)</u>	<u>(15,268)</u>	<u>40</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	(308)	(268)	40
Unrestricted cash, January 1	8,275	8,275	--
Unrestricted cash, December 31	<u>\$ 7,967</u>	<u>\$ 8,007</u>	<u>\$ 40</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #1 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 730	\$ 738	\$ 8
Total Intergovernmental	<u>730</u>	<u>738</u>	<u>8</u>
<i>Interest</i>			
Interest	30	24	(6)
Total Interest	<u>30</u>	<u>24</u>	<u>(6)</u>
Total receipts	<u>760</u>	<u>762</u>	<u>2</u>
Disbursements:			
Current:			
<i>Public safety</i>			
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)	762	1,502
Unrestricted cash, January 1	1,187	1,187	--
Unrestricted cash, December 31	<u>\$ 447</u>	<u>\$ 1,949</u>	<u>\$ 1,502</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #2 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 730	\$ 738	\$ 8
Total Intergovernmental	<u>730</u>	<u>738</u>	<u>8</u>
Interest			
Interest	5	8	3
Total Interest	<u>5</u>	<u>8</u>	<u>3</u>
Total receipts	<u>735</u>	<u>746</u>	<u>11</u>
Disbursements:			
Current:			
Public safety			
Constable Number Two			
Other services and charges	1,500	258	1,242
Total Constable Number Two	<u>1,500</u>	<u>258</u>	<u>1,242</u>
Total Public Safety	<u>1,500</u>	<u>258</u>	<u>1,242</u>
Total disbursements	<u>1,500</u>	<u>258</u>	<u>1,242</u>
Net change in unrestricted cash balances	(765)	488	1,253
Unrestricted cash, January 1	5	5	--
Unrestricted cash, December 31	<u>\$ (760)</u>	<u>\$ 493</u>	<u>\$ 1,253</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #3 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 670	\$ 681	\$ 11
Total Intergovernmental	<u>670</u>	<u>681</u>	<u>11</u>
<i>Interest</i>			
Interest	50	53	3
Total Interest	<u>50</u>	<u>53</u>	<u>3</u>
Total receipts	<u>720</u>	<u>734</u>	<u>14</u>
Disbursements:			
Current:			
Constable Number Three			
Other services and charges	1,500	734	766
Total Constable Number Three	<u>1,500</u>	<u>734</u>	<u>766</u>
Total Public Safety	<u>1,500</u>	<u>734</u>	<u>766</u>
Total disbursements	<u>1,500</u>	<u>734</u>	<u>766</u>
Net change in unrestricted cash balances	(780)	--	780
Unrestricted cash, January 1	3,806	3,806	--
Unrestricted cash, December 31	<u>\$ 3,026</u>	<u>\$ 3,806</u>	<u>\$ 780</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #4 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 670	\$ --	\$ (670)
Total Intergovernmental	<u>670</u>	<u>--</u>	<u>(670)</u>
<i>Interest</i>			
Interest	50	61	11
Total Interest	<u>50</u>	<u>61</u>	<u>11</u>
Total receipts	<u>720</u>	<u>61</u>	<u>(659)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Four			
Other services and charges	500	197	303
Total Constable Number Four	<u>500</u>	<u>197</u>	<u>303</u>
Total Public Safety	<u>500</u>	<u>197</u>	<u>303</u>
Total disbursements	<u>500</u>	<u>197</u>	<u>303</u>
Net change in unrestricted cash balances	220	(136)	(356)
Unrestricted cash, January 1	4,878	4,878	--
Unrestricted cash, December 31	<u>\$ 5,098</u>	<u>\$ 4,742</u>	<u>\$ (356)</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 22,900	\$ 24,511	\$ 1,611
<i>Total Charges for services</i>	<u>22,900</u>	<u>24,511</u>	<u>1,611</u>
<i>Interest</i>			
<i>Interest</i>	500	2,188	1,688
<i>Total Interest</i>	<u>500</u>	<u>2,188</u>	<u>1,688</u>
Total receipts	<u>23,400</u>	<u>26,699</u>	<u>3,299</u>
Disbursements:			
Current:			
<i>Public facilities</i>			
<i>County Courthouse</i>			
<i>Supplies</i>	22,000	17,378	4,622
<i>Other services and charges</i>	20,000	1,861	18,139
<i>Total County Courthouse</i>	<u>42,000</u>	<u>19,239</u>	<u>22,761</u>
<i>Total Public Facilities</i>	<u>42,000</u>	<u>19,239</u>	<u>22,761</u>
Total disbursements	<u>42,000</u>	<u>19,239</u>	<u>22,761</u>
Net change in unrestricted cash balances	(18,600)	7,460	26,060
Unrestricted cash, January 1	144,722	144,722	--
Unrestricted cash, December 31	<u>\$ 126,122</u>	<u>\$ 152,182</u>	<u>\$ 26,060</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Intergovernmental			
State shared revenues	\$ --	\$ 23,808	\$ 23,808
Total Intergovernmental	<u> --</u>	<u> 23,808</u>	<u> 23,808</u>
Interest			
Interest	7,500	9,936	2,436
Total Interest	<u> 7,500</u>	<u> 9,936</u>	<u> 2,436</u>
Total receipts	<u> 7,500</u>	<u> 33,744</u>	<u> 26,244</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Capital outlay	36,472	33,573	2,899
Total Sheriff	<u> 36,472</u>	<u> 33,573</u>	<u> 2,899</u>
Total Public Safety	<u> 36,472</u>	<u> 33,573</u>	<u> 2,899</u>
Total disbursements	<u> 36,472</u>	<u> 33,573</u>	<u> 2,899</u>
Net change in unrestricted cash balances	(28,972)	171	29,143
Unrestricted cash, January 1	399,829	399,829	--
Unrestricted cash, December 31	<u>\$ 370,857</u>	<u>\$ 400,000</u>	<u>\$ 29,143</u>

WASHINGTON COUNTY, TEXAS
 BAIL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ --	\$ (1,000)
Total Charges for services	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Interest			
Interest	70	74	4
Total Interest	<u>70</u>	<u>74</u>	<u>4</u>
Total receipts	<u>1,070</u>	<u>74</u>	<u>(996)</u>
Disbursements:			
Current:			
Judicial			
District Court			
Supplies	650	270	380
Total District Court	<u>650</u>	<u>270</u>	<u>380</u>
Total Judicial	<u>650</u>	<u>270</u>	<u>380</u>
Total disbursements	<u>650</u>	<u>270</u>	<u>380</u>
Net change in unrestricted cash balances	420	(196)	(616)
Unrestricted cash, January 1	5,107	5,107	--
Unrestricted cash, December 31	<u>\$ 5,527</u>	<u>\$ 4,911</u>	<u>\$ (616)</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Intergovernmental			
State shared revenues	\$ 5,000	\$ 3,994	\$ (1,006)
Total Intergovernmental	<u>5,000</u>	<u>3,994</u>	<u>(1,006)</u>
Interest			
Interest	300	461	161
Total Interest	<u>300</u>	<u>461</u>	<u>161</u>
Total receipts	<u>5,300</u>	<u>4,455</u>	<u>(845)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Other services and charges	5,000	1,000	4,000
Total Sheriff	<u>5,000</u>	<u>1,000</u>	<u>4,000</u>
Total Public Safety	<u>5,000</u>	<u>1,000</u>	<u>4,000</u>
Total disbursements	<u>5,000</u>	<u>1,000</u>	<u>4,000</u>
Net change in unrestricted cash balances	300	3,455	3,155
Unrestricted cash, January 1	27,145	27,145	--
Unrestricted cash, December 31	<u>\$ 27,445</u>	<u>\$ 30,600</u>	<u>\$ 3,155</u>

WASHINGTON COUNTY, TEXAS
 SHERIFF'S DONATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 900	\$ 1,754	\$ 854
Total Interest	<u>900</u>	<u>1,754</u>	<u>854</u>
Miscellaneous			
Miscellaneous	25,000	37,095	12,095
Total Miscellaneous	<u>25,000</u>	<u>37,095</u>	<u>12,095</u>
Total receipts	<u>25,900</u>	<u>38,849</u>	<u>12,949</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Benefits	2,500	534	1,966
Supplies	17,164	15,584	1,580
Capital outlay	10,836	10,836	--
Total Sheriff	<u>30,500</u>	<u>26,954</u>	<u>3,546</u>
Total Public Safety	<u>30,500</u>	<u>26,954</u>	<u>3,546</u>
Total disbursements	<u>30,500</u>	<u>26,954</u>	<u>3,546</u>
Net change in unrestricted cash balances	(4,600)	11,895	16,495
Unrestricted cash, January 1	120,575	120,575	--
Unrestricted cash, December 31	<u>\$ 115,975</u>	<u>\$ 132,470</u>	<u>\$ 16,495</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Hotel motel taxes</i>	\$ 120,000	\$ 190,678	\$ 70,678
<i>Total Taxes</i>	<u>120,000</u>	<u>190,678</u>	<u>70,678</u>
 <i>Interest</i>			
<i>Interest</i>	2,800	3,363	563
<i>Total Interest</i>	<u>2,800</u>	<u>3,363</u>	<u>563</u>
 Total receipts	<u>122,800</u>	<u>194,041</u>	<u>71,241</u>
Disbursements:			
Current:			
<i>Culture and Recreation</i>			
<i>Education - Library</i>			
<i>Other services and charges</i>	120,000	120,000	--
<i>Total Education - Library</i>	<u>120,000</u>	<u>120,000</u>	<u>--</u>
<i>Total Culture and Recreation</i>	<u>120,000</u>	<u>120,000</u>	<u>--</u>
Total disbursements	<u>120,000</u>	<u>120,000</u>	<u>--</u>
Net change in unrestricted cash balances	2,800	74,041	71,241
Unrestricted cash, January 1	182,980	182,980	--
Unrestricted cash, December 31	<u>\$ 185,780</u>	<u>\$ 257,021</u>	<u>\$ 71,241</u>

WASHINGTON COUNTY, TEXAS
 HEALTHY COUNTY REWARDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 10	\$ --	\$ (10)
Total Interest	<u>10</u>	<u>--</u>	<u>(10)</u>
Miscellaneous			
Contributions and donations	500	273	(227)
Total Miscellaneous	<u>500</u>	<u>273</u>	<u>(227)</u>
Total receipts	<u>510</u>	<u>273</u>	<u>(237)</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,750	596	1,154
Total Constable Number One	<u>1,750</u>	<u>596</u>	<u>1,154</u>
Total Public Safety	<u>1,750</u>	<u>596</u>	<u>1,154</u>
Total disbursements	<u>1,750</u>	<u>596</u>	<u>1,154</u>
Net change in unrestricted cash balances	(1,240)	(323)	917
Unrestricted cash, January 1	353	353	--
Unrestricted cash, December 31	<u>\$ (887)</u>	<u>\$ 30</u>	<u>\$ 917</u>

WASHINGTON COUNTY, TEXAS
 COUNTY ATTORNEY PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 10,000	\$ 12,500	\$ 2,500
Total Charges for services	<u>10,000</u>	<u>12,500</u>	<u>2,500</u>
Interest			
Interest	100	200	100
Total Interest	<u>100</u>	<u>200</u>	<u>100</u>
Total receipts	<u>10,100</u>	<u>12,700</u>	<u>2,600</u>
Disbursements:			
Current:			
Legal			
County Attorney			
Supplies	7,790	8,389	(599)
Total County Attorney	<u>7,790</u>	<u>8,389</u>	<u>(599)</u>
Total Legal	<u>7,790</u>	<u>8,389</u>	<u>(599)</u>
Total disbursements	<u>7,790</u>	<u>8,389</u>	<u>(599)</u>
Net change in unrestricted cash balances	2,310	4,311	2,001
Unrestricted cash, January 1	13,809	13,809	--
Unrestricted cash, December 31	<u>\$ 16,119</u>	<u>\$ 18,120</u>	<u>\$ 2,001</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Ad valorem tax</i>	\$ 511,684	\$ 598,055	\$ 86,371
<i>Total Taxes</i>	<u>511,684</u>	<u>598,055</u>	<u>86,371</u>
<i>Interest</i>			
<i>Interest</i>	10,000	23,584	13,584
<i>Total Interest</i>	<u>10,000</u>	<u>23,584</u>	<u>13,584</u>
Total receipts	<u>521,684</u>	<u>621,639</u>	<u>99,955</u>
Disbursements:			
Debt service:			
<i>Principal</i>	325,000	325,000	--
<i>Interest and fiscal charges</i>	<u>111,438</u>	<u>111,438</u>	<u>--</u>
Total disbursements	<u>436,438</u>	<u>436,438</u>	<u>--</u>
Net change in unrestricted cash balances	85,246	185,201	99,955
Unrestricted cash, January 1	982,326	982,326	--
Unrestricted cash, December 31	<u>\$ 1,067,572</u>	<u>\$ 1,167,527</u>	<u>\$ 99,955</u>

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WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2019

	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>	\$ 34,518	\$ 1,328,960	\$ 358,057	\$ 1,721,535
<i>Due from other funds</i>	739	--	--	739
Total Assets	<u>\$ 35,257</u>	<u>\$ 1,328,960</u>	<u>\$ 358,057</u>	<u>\$ 1,722,274</u>
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ 37,227	\$ --	\$ 37,227
<i>Due to other funds</i>	--	739	--	739
Total Liabilities	<u>--</u>	<u>37,966</u>	<u>--</u>	<u>37,966</u>
NET POSITION				
<i>Held in trust for other purposes</i>	<u>\$ 35,257</u>	<u>\$ 1,290,994</u>	<u>\$ 358,057</u>	<u>\$ 1,684,308</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
<i>Investment Income</i>	\$ 739	\$ 29,014	\$ 7,862	\$ 37,615
<i>Lease income</i>	--	308,853	33,408	342,261
<i>Miscellaneous</i>	--	115,353	--	115,353
Total Additions	<u>739</u>	<u>453,220</u>	<u>41,270</u>	<u>495,229</u>
Deductions:				
Administrative Expenses	147	13,208	--	13,355
Payments to schools	--	484,425	--	484,425
Total Deductions	<u>147</u>	<u>497,633</u>	<u>--</u>	<u>497,780</u>
Change in Net Position	592	(44,413)	41,270	(2,551)
Net Position-Beginning of the Year	34,665	1,335,407	316,787	1,686,859
Net Position-End of the Year	<u>\$ 35,257</u>	<u>\$ 1,290,994</u>	<u>\$ 358,057</u>	<u>\$ 1,684,308</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2019

	<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Two</u>	<u>Justice of the Peace Number Three</u>	<u>Justice of the Peace Number Four</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,109	\$ 6,881	\$ 7,716	\$ 5,796
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 5,109</u>	<u>\$ 6,881</u>	<u>\$ 7,716</u>	<u>\$ 5,796</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 5,109	\$ 6,881	\$ 7,716	\$ 5,796
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 5,109</u>	<u>\$ 6,881</u>	<u>\$ 7,716</u>	<u>\$ 5,796</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 859,482	\$ 447,232	\$ 164,099	\$ 743,085	\$ 116
--	--	--	--	--
<u>\$ 859,482</u>	<u>\$ 447,232</u>	<u>\$ 164,099</u>	<u>\$ 743,085</u>	<u>\$ 116</u>
\$ 10,924	\$ 5,443	\$ --	\$ --	\$ --
--	--	--	735,261	--
848,558	441,789	164,099	7,824	116
<u>\$ 859,482</u>	<u>\$ 447,232</u>	<u>\$ 164,099</u>	<u>\$ 743,085</u>	<u>\$ 116</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2019

	Criminal Justice	Snack Account
ASSETS		
<i>Cash and cash equivalents</i>	\$ 72,368	\$ 11,807
<i>Due from other funds</i>	41,869	--
Total Assets	<u>\$ 114,237</u>	<u>\$ 11,807</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ --
<i>Due to other governments</i>	113,733	--
<i>Due to others</i>	504	11,807
Total Liabilities	<u>\$ 114,237</u>	<u>\$ 11,807</u>

Community Service Restitution	BPA/DA Seized Money	Total Agency Funds (See Exhibit A-7)
\$ 58,165	\$ 10,470	\$ 2,392,326
--	--	41,869
<u>\$ 58,165</u>	<u>\$ 10,470</u>	<u>\$ 2,434,195</u>
\$ --	\$ --	\$ 41,869
--	--	848,994
58,165	10,470	1,543,332
<u>\$ 58,165</u>	<u>\$ 10,470</u>	<u>\$ 2,434,195</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 4,900	\$ 218,748	\$ 218,539	\$ 5,109
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 4,900	\$ 218,748	\$ 218,539	\$ 5,109
LIABILITIES				
Due to Other Funds	\$ 4,900	\$ 218,748	\$ 218,539	\$ 5,109
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 4,900	\$ 218,748	\$ 218,539	\$ 5,109
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 2,717	\$ 198,978	\$ 194,814	\$ 6,881
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 2,717	\$ 198,978	\$ 194,814	\$ 6,881
LIABILITIES				
Due to Other Funds	\$ 2,717	\$ 198,978	\$ 194,814	\$ 6,881
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 2,717	\$ 198,978	\$ 194,814	\$ 6,881
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 6,262	\$ 260,905	\$ 259,451	\$ 7,716
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 6,262	\$ 260,905	\$ 259,451	\$ 7,716
LIABILITIES				
Due to Other Funds	\$ 6,262	\$ 260,905	\$ 259,451	\$ 7,716
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 6,262	\$ 260,905	\$ 259,451	\$ 7,716
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 2,122	\$ 169,716	\$ 166,042	\$ 5,796
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 2,122	\$ 169,716	\$ 166,042	\$ 5,796
LIABILITIES				
Due to Other Funds	\$ 2,122	\$ 169,716	\$ 166,042	\$ 5,796
Due to Other Governments	--	--	--	--
Due to Others	217	140	357	--
Total Liabilities	\$ 2,339	\$ 169,856	\$ 166,399	\$ 5,796

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-37
Page 4 of 5

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 153,474	\$ 2,008,952	\$ 1,302,944	\$ 859,482
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 153,474	\$ 2,008,952	\$ 1,302,944	\$ 859,482
LIABILITIES				
Due to Other Funds	\$ 8,732	\$ 971,386	\$ 969,194	\$ 10,924
Due to Other Governments	--	--	--	--
Due to Others	144,742	1,037,566	333,750	848,558
Total Liabilities	\$ 153,474	\$ 2,008,952	\$ 1,302,944	\$ 859,482
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 661,085	\$ 826,818	\$ 1,040,671	\$ 447,232
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 661,085	\$ 826,818	\$ 1,040,671	\$ 447,232
LIABILITIES				
Due to Other Funds	\$ 5,169	\$ 327,181	\$ 326,907	\$ 5,443
Due to Other Governments	--	--	--	--
Due to Others	655,916	499,637	713,764	441,789
Total Liabilities	\$ 661,085	\$ 826,818	\$ 1,040,671	\$ 447,232
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 112,387	\$ 380,134	\$ 328,422	\$ 164,099
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 112,387	\$ 380,134	\$ 328,422	\$ 164,099
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	112,387	380,134	328,422	164,099
Total Liabilities	\$ 112,387	\$ 380,134	\$ 328,422	\$ 164,099
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 957,410	\$ 17,767,322	\$ 17,981,647	\$ 743,085
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 957,410	\$ 17,767,322	\$ 17,981,647	\$ 743,085
LIABILITIES				
Due to Other Funds	\$ --	\$ 7,394,921	\$ 7,394,921	\$ --
Due to Other Governments	955,847	10,099,550	10,320,136	735,261
Due to Others	1,563	272,851	266,590	7,824
Total Liabilities	\$ 957,410	\$ 17,767,322	\$ 17,981,647	\$ 743,085

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 176	\$ 20,906	\$ 20,966	\$ 116
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 176	\$ 20,906	\$ 20,966	\$ 116
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	176	20,906	20,966	116
Total Liabilities	\$ 176	\$ 20,906	\$ 20,966	\$ 116
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ --	\$ 18,802,203	18,802,203	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ --	\$ 18,802,203	\$ 18,802,203	\$ --
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	18,802,203	18,802,203	--
Total Liabilities	\$ --	\$ 18,802,203	\$ 18,802,203	\$ --
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 68,683	\$ 455,820	\$ 452,135	\$ 72,368
Investments	--	--	--	--
Due from Other Funds	29,902	41,869	29,902	41,869
Total Assets	\$ 98,585	\$ 497,689	\$ 482,037	\$ 114,237
LIABILITIES				
Due to Other Funds	\$ --	\$ 42,556	\$ 42,556	\$ --
Due to Other Governments	98,289	454,629	439,185	113,733
Due to Others	296	504	296	504
Total Liabilities	\$ 98,585	\$ 497,689	\$ 482,037	\$ 114,237
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 9,542	\$ 6,366	\$ 4,101	\$ 11,807
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 9,542	\$ 6,366	\$ 4,101	\$ 11,807
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	9,542	6,366	4,101	11,807
Total Liabilities	\$ 9,542	\$ 6,366	\$ 4,101	\$ 11,807

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-37
Page 4 of 5

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Seizure				
ASSETS				
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 57,437	\$ 728	\$ --	\$ 58,165
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 57,437</u>	<u>\$ 728</u>	<u>\$ --</u>	<u>\$ 58,165</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	57,437	728	--	58,165
Total Liabilities	<u>\$ 57,437</u>	<u>\$ 728</u>	<u>\$ --</u>	<u>\$ 58,165</u>
BPA/DA Seized Money				
ASSETS				
Cash and cash equivalents	\$ 30,875	\$ 193	\$ 20,598	\$ 10,470
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 30,875</u>	<u>\$ 193</u>	<u>\$ 20,598</u>	<u>\$ 10,470</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	30,875	193	20,598	10,470
Total Liabilities	<u>\$ 30,875</u>	<u>\$ 193</u>	<u>\$ 20,598</u>	<u>\$ 10,470</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-37
Page 4 of 5

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Environmental Clearing Fund				
ASSETS				
Cash and cash equivalents	\$ 2,444	\$ 78,765	\$ 81,209	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2,444</u>	<u>\$ 78,765</u>	<u>\$ 81,209</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 7,127	\$ 7,127	\$ --
Due to Other Governments	--	--	--	--
Due to Others	2,444	71,638	74,082	--
Total Liabilities	<u>\$ 2,444</u>	<u>\$ 78,765</u>	<u>\$ 81,209</u>	<u>\$ --</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 2,069,514	\$ 41,196,554	\$ 40,873,742	\$ 2,392,326
Investments	--	--	--	--
Due from Other Funds	29,902	41,869	29,902	41,869
Total Assets	<u>\$ 2,099,416</u>	<u>\$ 41,238,423</u>	<u>\$ 40,903,644</u>	<u>\$ 2,434,195</u>
LIABILITIES				
Due to Other Funds	\$ 29,902	\$ 9,591,518	\$ 9,579,551	\$ 41,869
Due to Other Governments	1,054,136	10,554,179	10,759,321	848,994
Due to Others	1,015,595	21,092,866	20,565,129	1,543,332
Total Liabilities	<u>\$ 2,099,633</u>	<u>\$ 41,238,563</u>	<u>\$ 40,904,001</u>	<u>\$ 2,434,195</u>

*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, 2019 AND 2018

EXHIBIT C-38

	<u>2019</u>	<u>2018</u>
Capital assets:		
Land	\$ 649,819	\$ 587,159
Infrastructure	4,108,714	--
Buildings	14,966,267	14,966,267
Machinery and equipment	15,707,403	14,651,066
Infrastructure	94,562,188	92,683,082
Total governmental capital assets	<u>\$ 129,994,391</u>	<u>\$ 122,887,574</u>
Total investment in capital assets	<u>\$ 129,994,391</u>	<u>\$ 122,887,574</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-39

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES
DECEMBER 31, 2019

<u>Governmental Funds Capital Assets</u>	<u>12/31/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/19</u>
Land	\$ 587,159	\$ 62,660	\$ --	\$ --	\$ 649,819
Infrastructure	--	4,108,714	--	--	4,108,714
Buildings	14,966,267	--	--	--	14,966,267
Machinery and Equipment	14,651,065	2,571,031	1,514,693	--	15,707,403
Infrastructure	<u>92,683,083</u>	<u>2,000,680</u>	<u>121,575</u>	<u>--</u>	<u>94,562,188</u>
Total Capital Assets	<u>\$ 122,887,574</u>	<u>\$ 8,743,085</u>	<u>\$ 1,636,268</u>	<u>\$ --</u>	<u>\$ 129,994,391</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-40

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

Function and Activity	Capital Assets				Capital Assets December 31, 2019
	December 31, 2018	Additions	Retirements	Transfers	
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
Information Technology	776,113	91,366	--	--	867,479
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	1,194,231	91,366	--	--	1,285,597
Judicial:					
District Court	--	--	--	--	--
District Attorney	206,584	--	140,355	--	66,229
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	365,061	--	140,355	--	224,706
Legal:					
County Attorney	87,933	--	--	--	87,933
Total Legal	87,933	--	--	--	87,933
Elections:					
Elections	281,420	55,700	259,090	--	78,030
Total Elections	281,420	55,700	259,090	--	78,030
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	91,132	--	--	--	91,132
Public Facilities:					
County Courthouse	310,766	17,379	--	46,288	374,433
Total Public Facilities	310,766	17,379	--	46,288	374,433

WASHINGTON COUNTY, TEXAS

EXHIBIT C-40

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

Function and Activity	Capital Assets December 31, 2018	Additions	Retirements	Transfers	Capital Assets December 31, 2019
Public Safety:					
Communications	\$ 728,477	\$ --	\$ --	\$ --	\$ 728,477
Constable Number 1	--	--	--	--	--
Constable Number 2	36,979	--	--	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	31,636	31,636
Sheriff	2,725,953	935,114	450,715	(31,636)	3,178,716
Department of Public Safety	--	--	--	--	--
County Jail	382,093	91,454	18,763	--	454,784
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	115,029	63,154	30,903	30,903	178,183
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	<u>4,111,500</u>	<u>1,089,722</u>	<u>500,381</u>	<u>30,903</u>	<u>4,731,744</u>
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	139,467	63,967	44,141	(24,400)	134,893
Emergency Medical Service	2,711,936	357,942	392,160	(30,903)	2,646,815
Total Health and Welfare	<u>3,330,371</u>	<u>421,909</u>	<u>436,301</u>	<u>(55,303)</u>	<u>3,260,676</u>
Culture and Recreation:					
Fairgrounds	724,078	39,063	--	--	763,141
Total Culture and Recreation	<u>724,078</u>	<u>39,063</u>	<u>--</u>	<u>--</u>	<u>763,141</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	4,128,346	855,893	178,567	(21,888)	4,783,784
Total Public Transportation	<u>4,128,346</u>	<u>855,893</u>	<u>178,567</u>	<u>(21,888)</u>	<u>4,783,784</u>
Total Machinery and Equipment	<u>\$ 14,651,065</u>	<u>\$ 2,571,031</u>	<u>\$ 1,514,693</u>	<u>\$ --</u>	<u>\$ 15,707,403</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	146
<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	151
<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	168
<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	162
<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	164
<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)

	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015	2016	2017	2018	2019
Governmental Activities										
Net investment in capital assets	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 27,501,071	\$ 28,548,264	\$ 24,954,194
Restricted	436,609	370,554	448,338	544,469	615,840	676,730	770,280	872,926	1,019,149	1,200,950
Unrestricted	11,739,675	11,879,495	14,012,818	11,768,823	10,438,687	10,192,871	11,958,822	12,834,260	12,986,387	18,973,405
Total Governmental Activities Net Position	<u>\$ 36,846,505</u>	<u>\$ 38,234,719</u>	<u>\$ 40,428,508</u>	<u>\$ 38,304,615</u>	<u>\$ 37,879,830</u>	<u>\$ 37,334,972</u>	<u>\$ 39,220,011</u>	<u>\$ 41,208,257</u>	<u>\$ 42,553,800</u>	<u>\$ 45,128,549</u>

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

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

	2010 (1)	2011 (2)	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General administration	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563	\$ 4,940,320	\$ 4,646,381
Judicial	1,367,398	1,391,106	1,385,718	1,480,832	1,610,345	1,624,539	1,735,295	1,683,988	1,784,016	1,977,797
Legal	977,538	1,098,870	1,160,811	1,105,751	1,237,413	1,295,494	1,383,686	1,511,869	1,391,628	1,512,410
Elections	125,964	65,890	103,503	75,630	92,873	82,370	76,400	51,895	81,450	117,751
Financial administration	575,103	594,937	618,405	630,753	640,312	690,850	754,759	769,748	727,455	880,472
Public facilities	356,400	267,839	253,252	303,617	339,886	308,601	369,428	404,283	369,428	736,867
Public safety	4,262,891	4,016,176	4,688,843	4,356,175	4,804,353	4,729,666	5,379,651	5,584,824	5,894,318	6,689,886
Public transportation	3,515,421	4,759,585	4,026,427	5,257,654	5,214,048	5,273,646	6,628,291	4,908,549	4,915,503	4,955,534
Health and welfare	3,293,700	3,644,069	3,903,745	3,604,071	4,653,465	4,220,573	4,338,636	5,056,545	4,808,500	5,090,987
Culture and recreation	411,842	462,313	488,356	568,816	707,760	587,986	635,180	558,007	704,139	699,336
Conservation	201,709	171,843	195,551	155,696	169,838	135,450	173,571	162,777	180,465	219,304
Data processing	233,672	216,176	175,859	251,539	478,560	230,114	180,435	195,917	116,826	170,123
Interest on long-term debt	219,662	213,199	202,215	240,522	199,676	191,327	93,727	105,375	96,675	84,160
Total Governmental Activities Expenses	18,901,856	19,524,032	19,845,388	20,905,576	23,608,098	23,983,767	26,718,258	26,193,340	25,972,981	27,761,008
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	599,239	594,257	498,321	705,113	796,789	818,831	796,979	964,100	970,447	966,921
Judicial	1,154,049	1,115,864	1,012,401	722,767	676,982	613,617	729,069	733,348	848,410	685,850
Legal	10,014	11,214	8,647	17,274	29,330	36,798	36,305	41,532	31,676	23,739
Elections	--	--	375	--	--	--	--	--	--	--
Financial administration	259,819	262,907	266,261	248,550	248,825	224,304	232,000	219,526	243,237	227,965
Public facilities	37,404	34,755	29,926	27,090	22,669	21,683	21,982	25,459	27,128	24,511
Public safety	71,310	59,322	63,136	55,392	62,730	53,870	56,910	87,352	118,272	178,545
Public transportation	1,195,039	1,213,181	1,091,996	1,103,844	1,148,678	1,134,729	1,073,157	1,120,671	1,164,763	1,192,625
Health and welfare	2,064,191	1,747,101	3,186,515	294,928	2,177,213	2,302,831	2,411,365	3,052,394	2,850,178	3,190,798
Culture and recreation	50,801	63,410	63,922	48,825	60,060	61,086	60,556	162,295	164,109	181,945
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	990,129	1,260,405	1,305,148	736,247	1,272,297	1,406,576	1,237,328	1,504,302	1,223,968	768,949
Capital Grants and Contributions	3,153,472	667,767	365,793	13,000	656,225	520,228	2,753,212	605,561	570,536	989,212
Total Governmental Activities Program Revenues	9,585,467	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
Total Primary Government Net Expense	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,329,948)

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

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

	2010	2011 (1)	2012	2013 (2)	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Governmental Activities	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,329,948)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063	\$ 16,538,068	\$ 17,298,091
Sales Taxes	1,987,768	2,071,819	2,327,925	2,468,872	2,541,444	2,567,607	2,516,979	2,736,248	3,315,151	3,093,842
Hotel Motel Taxes	54,831	87,127	93,315	100,659	176,558	145,979	123,233	188,162	157,658	196,273
Mixed Beverage Taxes	30,634	30,010	30,985	32,724	54,005	47,792	46,460	54,188	59,263	80,666
Investment Earnings	365,025	245,735	152,806	157,700	162,269	88,153	128,624	215,383	328,396	568,115
Miscellaneous	194,513	200,219	273,244	276,926	446,085	521,656	908,609	320,998	715,850	794,655
Gain (Loss) on Sale of Capital Assets	--	28,410	(104,366)	15,996	61,277	(22,181)	24,528	18,386	136,118	(126,944)
Total Governmental Activities	\$ 13,457,804	\$ 13,946,263	\$ 14,146,736	\$ 14,808,653	\$ 16,031,516	\$ 17,873,508	\$ 19,194,434	\$ 19,270,428	\$ 21,250,504	\$ 21,904,698
Change in Net Position										
Governmental Activities	\$ 4,141,415	\$ 1,452,414	\$ 2,193,789	\$ (2,123,893)	\$ (424,784)	\$ 1,084,294	\$ 1,885,039	\$ 1,593,628	\$ 3,490,247	\$ 2,574,750

Notes:

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

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

	2010 (1)	2011 (2)	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	1,133	2,585	--	--	3,477	20,419	31,192	14,446	5,657
Committed	--	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	--
Unreserved	5,221,064	--	--	--	--	--	--	--	--	--
Unassigned	--	5,914,942	6,191,267	5,984,290	5,286,348	5,360,303	5,780,847	6,810,836	8,244,451	7,974,441
Total General Fund	\$ 5,221,064	\$ 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
All Other Governmental Funds										
Reserved	\$ 377,501	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	86,468	295,297	100,757	131,676	322,889	318,928	332,952	388,339	593,105
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
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	3,665,596
Unreserved, Reported In:										
Special Revenue Funds	4,217,721	--	--	--	--	--	--	--	--	--
Capital Projects Funds	11,854	--	--	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	(129,980)	(289,124)	(199,190)	(25,907)	--	(432,456)	(223,298)	(160,453)
Total All Other Governmental Funds	\$ 4,607,076	\$ 4,899,924	\$ 5,421,823	\$ 5,487,387	\$ 5,141,557	\$ 5,977,760	\$ 8,263,125	\$ 8,063,089	\$ 9,198,444	\$ 8,434,532

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

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

TABLE D-5

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302	\$ 20,773,072
Intergovernmental	1,465,363	1,793,079	1,293,846	658,818	1,502,570	1,390,558	3,668,776	1,542,435	1,747,141	1,610,112
Licenses, permits and fees	914,576	895,074	899,824	925,399	937,155	871,746	859,952	892,483	886,223	922,306
Fines and forfeitures	1,044,477	969,108	866,132	758,551	646,652	616,365	605,192	654,453	658,392	650,070
Charges for services	3,109,097	3,038,883	2,921,462	3,145,424	3,424,231	3,765,026	3,765,632	4,277,244	4,062,747	4,228,202
Interest	365,025	245,734	152,806	157,700	162,268	88,151	128,625	215,382	328,397	568,115
Miscellaneous	452,800	347,735	515,892	595,090	737,081	932,852	1,534,735	1,060,574	1,102,038	1,200,834
Total Revenues	20,207,811	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
Expenditures										
General Administration	3,800,415	2,617,245	2,702,022	2,911,710	3,381,842	4,924,861	5,110,721	5,240,543	4,989,320	4,077,917
Judicial	1,317,440	1,338,981	1,350,810	1,444,285	1,582,965	1,628,645	1,659,009	1,621,301	1,763,558	1,929,012
Legal	919,328	1,050,694	1,126,828	1,062,854	1,231,360	1,284,934	1,353,427	1,452,175	1,347,709	1,439,884
Elections	96,849	41,740	76,419	50,172	69,115	65,691	75,115	50,400	77,751	155,063
Financial Administration	550,133	569,805	599,501	609,805	627,507	688,282	684,886	735,703	708,126	853,966
Public Facilities	284,791	307,236	157,878	211,343	229,626	210,114	263,822	310,045	242,153	615,186
Public Safety	4,018,211	4,283,387	4,411,898	4,286,970	4,487,696	4,685,681	5,233,093	5,175,922	5,657,335	6,924,350
Public Transportation	4,873,305	5,413,464	4,353,315	5,122,785	6,128,274	5,248,818	6,109,916	5,728,500	5,467,166	9,686,864
Health and Welfare	3,607,059	3,517,020	3,671,855	3,504,240	4,391,737	4,128,031	4,138,340	4,866,335	4,813,127	4,966,634
Culture and Recreation	386,559	435,205	474,218	656,815	798,284	436,932	534,209	488,750	610,052	628,277
Conservation	149,207	120,655	144,956	152,694	166,652	157,032	161,201	154,086	174,166	212,120
Data Processing	242,275	214,474	175,470	247,985	606,232	103,333	180,435	195,917	70,197	127,381
Capital outlay	1,535,801	3,854	--	--	--	--	--	--	--	--
Debt Service										
Principal	260,000	280,000	295,000	305,000	320,000	290,000	295,000	305,000	315,000	325,000
Interest	197,115	202,112	185,064	173,544	161,044	150,550	141,775	132,775	123,475	111,438
Bond issue costs	73,980	--	--	--	--	--	--	--	--	--
Total Expenditures	22,312,468	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
Excess of Revenues Over (Under) Expenditures	(2,104,657)	427,461	749,272	(169,158)	(1,420,704)	864,936	2,698,322	820,890	2,416,105	(2,100,381)
Other Financing Sources (Uses)										
Debt issued	4,148,698	--	--	--	--	--	--	--	--	--
Proceeds from Capital Lease	156,325	--	--	--	--	--	--	--	--	--
Sale of capital assets	55,971	105,857	50,404	25,165	69,833	13,728	24,529	19,836	136,119	87,134
Payment to refunded bond escrow agent	(4,378,817)	--	--	--	--	--	--	--	--	--
Capital leases	--	--	--	--	307,100	--	--	--	--	417,208
Insurance recoveries	--	--	--	--	--	--	--	--	--	507,829
Transfers In	803,971	1,518,219	1,056,973	1,133,527	1,235,842	1,334,061	1,169,900	1,160,273	1,816,113	3,618,337
Transfers Out	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)	(1,169,900)	(1,160,273)	(1,816,113)	(3,618,337)
Total Other Financing Sources (Uses)	(17,823)	598,759	50,404	25,165	376,933	13,728	24,529	19,836	136,119	1,012,171
Net Change in Fund Balances	\$ (2,122,480)	\$ 1,026,220	\$ 799,676	\$ (143,993)	\$ (1,043,771)	\$ 878,664	\$ 2,722,851	\$ 840,726	\$ 2,552,224	\$ (1,088,210)
Debt Service As A Percentage Of Noncapital Expenditures	2.7%	2.8%	2.7%	2.6%	2.3%	2.1%	1.8%	1.9%	1.9%	1.9%

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>
2010	\$ 10,825,033	\$ 1,987,768	\$ 54,831	\$ 30,634	\$ 12,898,266
2011	11,344,764	2,071,819	87,127	30,010	13,533,720
2012	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
Percent Change 2010-2019	60.6%	55.6%	258.0%	218.4%	61.1%

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>
2010	\$ 5,050,895,746	\$ 141,541,219	\$ 2,566,437,511	\$ 2,625,999,454	\$ 0.4358	\$ 2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2013	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
2014	5,325,187,264	176,696,594	2,466,799,466	3,035,084,392	0.5211	3,035,084,392	100.00%
2015	5,766,853,531	181,869,050	2,683,255,619	3,265,466,962	0.5211	3,265,466,962	100.00%
2016	5,824,385,770	174,054,668	2,686,641,397	3,311,799,041	0.5271	3,311,799,041	100.00%
2017	6,365,954,678	169,238,150	3,096,720,879	3,438,471,949	0.5171	3,438,471,949	100.00%
2018	7,007,475,086	173,105,999	3,598,258,710	3,582,322,375	0.5171	3,582,322,375	100.00%
2019	7,693,007,706	182,306,161	3,750,432,941	4,124,880,926	0.4950	4,124,880,926	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	
2010	\$ 0.4143	\$ 0.0215	\$ 0.4358	\$ 0.9261	\$ 2.2784	\$ 0.3759	\$ 4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742
2017	0.4991	0.0180	0.5171	1.0170	2.2950	0.4216	4.2507
2018	0.4991	0.0180	0.5171	1.0170	2.2950	0.4420	4.2711
2019	0.4770	0.0180	0.4950	1.0140	2.0949	0.4310	4.0349

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)

Blue Bell Creameries

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
MIC Group LLC (West)						
Enervest Operating # 399						
Magnolia Oil & Gas Operating	\$ 141,774,080	1	3.44%	\$ --	--	--
LCRA Transmission SRV Corp	65,626,540	2	1.59%	30,828,900	3	1.17%
Wildhorse Resources Mgmt. C.	44,755,900	3	1.09%	--	--	--
Blue Bell Creameries	40,714,310	4	0.99%	38,625,094	2	1.47%
Geosouthern Operating II LLC	32,790,370	5	0.79%	--	--	--
Blue Bell Creameries	21,809,459	6	0.53%	--	--	--
ETC Texas Pipeline LTD	19,793,210	7	0.48%	24,636,170	5	0.94%
BNSF Railway Company	18,413,400	8	0.45%	--	--	--
BlueBonnet Elec Co-op	17,569,290	9	0.43%	10,917,100	10	0.42%
Seminole Pipeline Company	14,207,220	10	0.34%	--	--	--
Enervest Operating LLC	--	--	--	132,126,370	1	5.03%
Valmont/ALS	--	--	--	24,997,950	4	0.95%
MIC Group LLC	--	--	--	17,620,160	6	0.67%
Moore Wallace North America	--	--	--	14,461,910	7	0.55%
Germania Farm Mutual Aid Assoc.	--	--	--	11,926,785	8	0.45%
PI Components	--	--	--	11,732,220	9	0.45%
Subtotal	417,453,779		10.12%	317,872,659		12.10%
Remaining roll	3,707,427,147		89.88%	2,308,126,795		87.90%
Total Tax Roll	\$ 4,124,880,926		100.00%	\$ 2,625,999,454		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
2010	\$ 11,230,219	\$ 8,309,397	73.99%	\$ 2,903,580	\$ 11,212,977	99.85%
2011	11,512,075	8,600,967	74.71%	2,886,868	11,487,835	99.79%
2012	11,767,513	8,862,862	75.32%	2,634,498	11,497,360	97.70%
2013	12,684,088	9,547,471	75.27%	2,812,258	12,359,729	97.44%
2014	14,591,251	11,114,232	76.17%	3,103,488	14,217,720	97.44%
2015	15,607,457	11,770,175	75.41%	3,352,761	15,122,936	96.90%
2016	15,874,930	11,842,945	74.60%	3,446,010	15,288,955	96.31%
2017	16,741,607	12,663,081	75.64%	3,488,781	16,151,862	96.48%
2018	17,486,203	13,350,354	76.35%	3,608,847	16,959,201	96.99%
2019	19,369,231	14,778,586	76.30%	--	14,778,586	76.30%

Source: Washington County Appraisal District.

TABLE D-11

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Agriculture, Forestry, Fishing	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888	\$ 1,148,091	\$ 1,200,332
Mining, Quarrying, Oil & Gas Extraction	9,377,903	9,779,446	17,353,116	22,074,508	25,420,803	14,474,281	5,483,472	11,643,721	18,750,200	12,515,318
Construction	8,896,345	9,881,564	9,690,439	7,573,807	8,459,126	10,801,122	10,931,956	10,440,192	10,769,580	14,076,650
Manufacturing	16,813,123	21,177,375	24,224,250	26,209,825	26,249,213	18,226,037	14,919,079	16,279,266	18,204,844	15,110,795
Wholesale Trade	19,464,063	24,225,259	27,451,537	31,553,941	35,764,515	35,297,217	32,283,995	35,720,570	42,978,119	47,433,332
Retail Trade	198,199,160	201,347,735	220,878,803	224,235,661	225,097,767	230,256,437	239,116,275	248,388,013	251,740,259	256,661,952
Transportation, Warehousing	943,281	906,730	961,665	863,136	918,430	834,533	855,355	267,153	291,508	490,753
Information	4,206,617	4,783,441	5,132,626	6,026,584	10,325,182	11,961,160	11,063,013	10,828,597	11,484,022	18,703,307
Finance, Insurance	2,399,368	1,904,981	2,056,641	981,964	709,837	941,719	720,158	1,037,716	889,551	1,770,755
Real Estate, Rental, Leasing	4,610,217	5,982,037	6,576,186	6,430,212	5,969,316	6,440,914	6,890,364	6,007,254	5,469,501	7,452,861
Professional, Scientific, Technical Services	3,486,929	3,610,052	3,764,119	4,432,119	5,154,988	4,332,348	4,058,763	4,264,588	5,203,246	4,892,506
Admin, Support, Waste Mgmt, Remediation	11,909,983	13,107,514	14,414,126	15,344,883	15,932,118	17,459,694	18,388,267	19,776,262	21,377,593	22,783,268
Education Services	2,127,085	2,384,636	2,399,255	2,420,184	2,446,785	2,830,490	3,224,644	3,635,878	4,432,247	5,076,736
Health Care, Social Assistance	160,731	131,745	136,613	125,372	125,387	123,655	154,051	213,839	207,224	243,255
Arts, Entertainment, Recreation	2,262,989	2,294,091	2,393,016	2,343,723	2,460,108	2,482,910	2,410,040	2,397,554	2,535,956	2,486,168
Accommodation, Food Services	40,082,483	40,846,694	43,327,092	45,405,971	48,462,838	50,691,874	49,699,737	51,453,150	54,762,654	57,676,885
Other Services	10,929,380	10,830,048	13,202,830	12,253,228	12,631,089	12,861,260	12,948,601	13,570,335	13,756,353	13,383,983
Public Administration	--	--	--	--	--	--	--	1,641,471	1,609,699	5,880,856
Other	--	--	--	--	--	--	--	--	--	--
Total	\$ 336,870,714	\$ 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
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>
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%
2019	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

TABLE D-13

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2010	\$ --	\$ 5,046,060	\$ 5,046,060	\$ 103,207	\$ 124,209	\$ 227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
2016	--	3,418,023	3,418,023	--	--	--
2017	--	3,090,616	3,090,616	--	--	--
2018	--	2,630,000	2,630,000	--	--	--
2019	--	2,305,000	2,305,000	--	--	--

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2009	\$ 5,273,476	0.44%	\$ 163
2010	5,183,611	0.43%	154
2011	4,740,088	0.36%	139
2012	4,412,681	0.30%	129
2013	4,298,980	0.27%	127
2014	3,757,868	0.22%	111
2015	3,418,023	0.20%	99
2016	3,090,616	0.17%	89
2017	2,630,000	0.15%	76
2018	2,305,000	0.13%	66

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		
2010	\$ --	\$ --	\$ 4,823,914	\$ 4,823,914	0.18%	143
2011	--	--	4,705,707	4,705,707	0.17%	138
2012	--	--	4,320,503	4,320,503	0.16%	127
2013	--	--	3,898,238	3,898,238	0.14%	115
2014	--	--	3,483,086	3,483,086	0.11%	103
2015	--	--	3,483,086	3,483,086	0.11%	90
2016	--	--	3,418,478	3,418,478	0.10%	98
2017	--	--	3,090,616	3,090,616	0.09%	89
2018	--	--	2,753,209	2,753,209	0.08%	79
2019	--	--	2,405,802	2,405,802	0.06%	69

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	\$ 16,905,893	35.15400%	\$ 5,943,098
City of Burton	616,000	7.17000%	44,167
Water District			
Oak Hill Fresh Water District	455,000	1.94000%	8,827
School Districts			
Brenham Independent School District	28,979,374	62.99700%	18,256,136
Burton Independent School District	5,400,000	15.93200%	<u>860,328</u>
Subtotal, Overlapping Debt			25,112,556
County Direct Debt	2,305,000	100.00000%	<u>2,305,000</u>
Total Direct and Overlapping Debt			<u>\$ 27,417,556</u>

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

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

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Assessed Value of Property	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949	\$ 3,582,322,375	\$ 4,124,880,926
Debt Limit, 10% of Assessed Debt	262,599,945	272,343,210	271,135,564	283,074,772	303,508,439	326,546,696	331,179,904	343,847,195	358,232,238	412,488,093
Amount of Debt Applicable to Limit										
General Obligation Bonds	5,046,060	5,046,292	4,740,088	4,412,681	4,070,274	3,757,868	3,418,023	3,782,143	2,630,000	2,305,000
Less Resources for Repayment	(222,146)	(340,585)	(419,585)	(514,443)	(587,188)	(646,667)	(739,545)	(840,188)	(983,171)	(1,169,174)
Total Net Debt Applicable to Limit	<u>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>	<u>3,483,086</u>	<u>3,111,201</u>	<u>2,678,478</u>	<u>2,941,955</u>	<u>1,646,829</u>	<u>1,135,826</u>
Legal Debt Margin	\$ <u>257,776,031</u>	\$ <u>267,637,503</u>	\$ <u>266,815,061</u>	\$ <u>279,176,534</u>	\$ <u>300,025,353</u>	\$ <u>323,435,495</u>	\$ <u>328,501,426</u>	\$ <u>340,905,240</u>	\$ <u>356,585,409</u>	\$ <u>411,352,267</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.84%	1.73%	1.59%	1.38%	1.15%	0.95%	0.81%	0.86%	0.46%	0.28%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 4,124,880,926
Debt Limit (10% of Assessed Value)	<u>412,488,093</u>
Debt Applicable to Limit:	
General Obligation Bonds	2,305,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(1,169,174)</u>
Total Net Debt Applicable to Limit	<u>1,135,826</u>
Legal Debt Margin	\$ <u>411,352,267</u>

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Population (1)	33,718	34,025	34,093	33,938	33,863	34,438	34,765	34,765	35,043	35,108
Personal Income - (000's) (1)	\$ 1,195,879	\$ 1,321,804	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791	\$ 1,673,002	\$ 1,834,903
Per Capita Personal Income (1)	\$ 35,467	\$ 38,848	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265
Median Age (1)	38	39	39	42	42	39	42	42	42	42
School Enrollment (2)	5,263	5,247	5,232	5,076	5,243	5,200	5,367	5,434	5,434	5,528
College Enrollment (3)	17,680	18,156	17,874	18,426	19,317	19,370	19,422	18,977	19,581	19,590
Unemployment (4)	6.40%	6.00%	5.30%	4.50%	3.50%	5.00%	5.10%	4.20%	3.60%	3.50%

(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	2019			2010		
	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

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration	21	21	21	21	23	24	25	22	23	24
Social Services	--	--	--	--	--	--	--	--	--	--
Judicial/Courts	31	29	30	28	31	32	31	31	31	28
Legal	5	5	4	5	5	5	5	5	5	5
Financial Administration	7	7	7	8	8	8	8	8	8	8
Public Facilities	3	2	2	2	3	3	3	3	3	3
Public Safety	61	59	60	63	81	84	86	88	96	110
Public Transportation	27	27	27	30	30	30	30	30	31	31
Health and Welfare	41	28	29	37	33	41	45	48	47	45
Culture and Recreation	4	4	4	4	4	4	4	4	4	4
Conservation	5	3	5	3	3	3	3	5	3	4
Elections	--	--	--	--	--	1	1	1	1	1
Agriculture and Marine Services	--	--	--	--	--	--	--	--	--	--
Total	205	185	189	201	221	235	241	245	252	263

Source: County human resources.

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

Function/Program	Fiscal Year					
	2010	2011	2012	2013	2014	2015
General Government						
Marriage license issued	270	258	251	217	231	236
Birth certificates	390	338	298	351	354	358
Death certificates	277	276	309	297	362	309
Judicial						
County court						
Instruments recorded	7,031	6,374	6,521	6,807	6,838	6,545
Probate cases filed	173	170	169	173	140	180
Civil cases filed	207	203	182	196	203	196
Criminal cases-County Attorney	1,205	1,355	1,028	993	841	734
District court						
Civil cases filed	169	148	284	139	188	219
Tax cases filed	83	107	112	119	60	63
Civil motions filed	9	4	3	1	3	--
Criminal cases filed	268	220	188	479	343	354
Criminal motions filed	53	52	32	232	77	121
Justice Court (1)						
Cases filed	9,555	5,887	3,785	3,648	2,242	2,542
Fines/court cost collected	\$ 1,415,659	\$ 1,009,389	\$ 896,183	\$ 1,116,507	\$ 889,746	\$ 729,611
County Court at Law						
Cases filed	334	318	334	318	312	298
Motions filed	246	248	220	208	155	175
Juvenile						
Cases filed	18	41	41	41	49	27
Legal						
County Attorney						
Restitution	\$ 43,397	\$ 52,082	\$ 40,613	\$ 37,740	\$ 66,159	\$ 47,310
Merchant fees	\$ 14,600	\$ 14,645	\$ 9,742	\$ 10,262	\$ 9,212	\$ 6,769
Public Safety						
Total Warrants Served	461	386	170	1,118	1,198	1,537
Jail bookings	3,014	3,213	2,586	2,398	2,074	2,174
Jail average daily occupancy	96	105	96	81	110	84
Public Facilities						
Fairground Rentals	\$ 82,270	\$ 89,935	\$ 104,193	\$ 94,869	\$ 96,129	\$ 105,010
Arena Rental	\$ 10,350	\$ 9,303	\$ 8,597	\$ 6,281	\$ 6,340	\$ 7,488
Event Center	\$ 40,603	\$ 46,039	\$ 48,500	\$ 35,273	\$ 40,447	\$ 41,090
VIP Room	\$ 5,400	\$ 10,825	\$ 7,600	\$ 4,725	\$ 6,700	\$ 6,901
Road and Bridge						
Miles of County Roads	626	626	628	625	625	626
Miles of paved roads	394	412	414	431	441	450
Miles of unpaved roads	232	215	213	194	185	176

Source: County offices.

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

TABLE D-20

	2016	2017	2018	2019
	258	254	240	210
	351	329	321	227
	282	292	287	278
	6,724	8,908	9,190	8,104
	171	180	195	180
	227	171	212	204
	778	672	794	712
	235	272	271	308
	22	64	41	46
	9	2	1	--
	402	313	300	377
	104	81	92	72
	2,983	2,920	3,915	3,488
\$	\$ 784,668	\$ 793,406	\$ 887,096	\$ 850,623
	325	272	324	285
	188	179	161	154
	18	23	24	11
\$	\$ 42,252	\$ 32,462	\$ 38,282	\$ 16,344
\$	\$ 6,641	\$ 6,184	\$ 2,939	\$ 1,465
	1,428	1,211	1,025	1,043
	1,997	1,737	1,807	2,141
	94	80	99	86
\$	\$ 128,640	\$ 120,666	\$ 127,340	\$ 125,965
\$	\$ 5,961	\$ 5,370	\$ 5,862	\$ 6,745
\$	\$ 31,827	\$ 27,377	\$ 29,580	\$ 31,664
\$	\$ 9,191	\$ 10,075	\$ 9,575	\$ 9,762
	626	626	626	626
	454	458	463	464
	172	168	163	162

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

Function/Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	15	14	14	14	17	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
EMS Station 4	--	--	--	--	--	--	--	--	1	1
Road and Bridge										
Miles of Paved Roads	394	412	414	431	441	450	454	458	463	464
Miles of Unpaved Roads	232	215	214	194	185	176	172	168	163	162
Bridges	117	117	117	117	118	119	120	122	122	122

Source: County offices.