

WASHINGTON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

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WASHINGTON COUNTY, TEXAS
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FOR THE YEAR ENDED DECEMBER 31, 2021

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Introductory Section

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Sharon Stolz

Washington County Auditor

June 24, 2022

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, 2021. 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, 2021, 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 2020 census population of 35,805, an increase of 6.2% from the 2010 census of 33,718. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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

- Sales Tax – Although sales tax was budgeted to decrease by \$200,000 in 2021 over the prior year, actual performance for FY21 left a favorable variance of 23.32%.
- Property Valuations – The property valuations increased 8.80% from \$4,241,528,896 in FY20 to \$4,614,586,736 in FY21. During the year, the County had \$74,000,000 in new property added to the tax rolls.

- Unemployment Rate for the County – The unemployment rate for Washington County in December 2021 was 4.0 percent, which is down from the 6.1 percent rate one year ago. The current rate was favorable to the state’s average unemployment rate of 5.0 percent for the same time period.

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

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

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

A contributing factor to Washington County’s current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eight active tax abatements for the fiscal year 2021.

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

Long Term Financial Planning

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

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

Cash Management

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

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

Risk Management

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

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

Major Initiatives

Washington County saw many accomplishments in 2021, including things such as community-wide efforts against COVID-19 and mid-year raises for county employees. Also, completion of a new bridge, EMS Hangar, with other construction plans underway.

One of the first major accomplishments the county had in 2021 was the creation and operation of the Regional Vaccination subHUB, which provided more than 60,000 COVID-19 vaccinations between January 19, 2021 and May 5, 2021.

A Ribbon Cutting ceremony was held on Friday, September 10, 2021, for the new bridge that crosses the Brazos River on State Highway 105. The project was begun by TxDOT in 2014 and then was redesigned after Hurricane Harvey and the flooding in 2016. The project is actually three bridges, Coles Creek, the Brazos River, and the Navasota River, plus the highway to connect them. The overall cost of the project is 33.4 million dollars. There is also a long range plan for Highway 105 to become four lanes. These improvements will enhance motorist safety.

An official ribbon cutting was held on Tuesday, October 5, 2021, for the new hangar located at the Washington Volunteer Fire Department on Highway 105. The new hanger not only has room for the EMS Helicopter, but also living quarters for the crew that mans it.

In July 2019, Commissioners hired Public Sector Personnel Consultants, Inc. to perform a compensation comparison study in Washington County and surrounding areas. The study found some Washington County employee salaries are equal to or slightly above the peer group, but some employee salaries are less than similar positions in the peer group. Adjustments as approved by Commissioners were effective on January 1, 2020. Work continues to achieve market based salaries for all employees with funds approved in 2021 for a mid-year raise for county employees.

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

However, not all of the county's success included new structures. The volunteers that came from all walks of life and every part of the county to help operate the Regional Vaccination subHUB providing more than 60,000 COVID-19 vaccinations in Washington County was a testament of how our county pulls together making this effort a huge success.

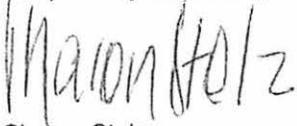
Awards and Acknowledgements

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, 2020. This is the eleventh 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**

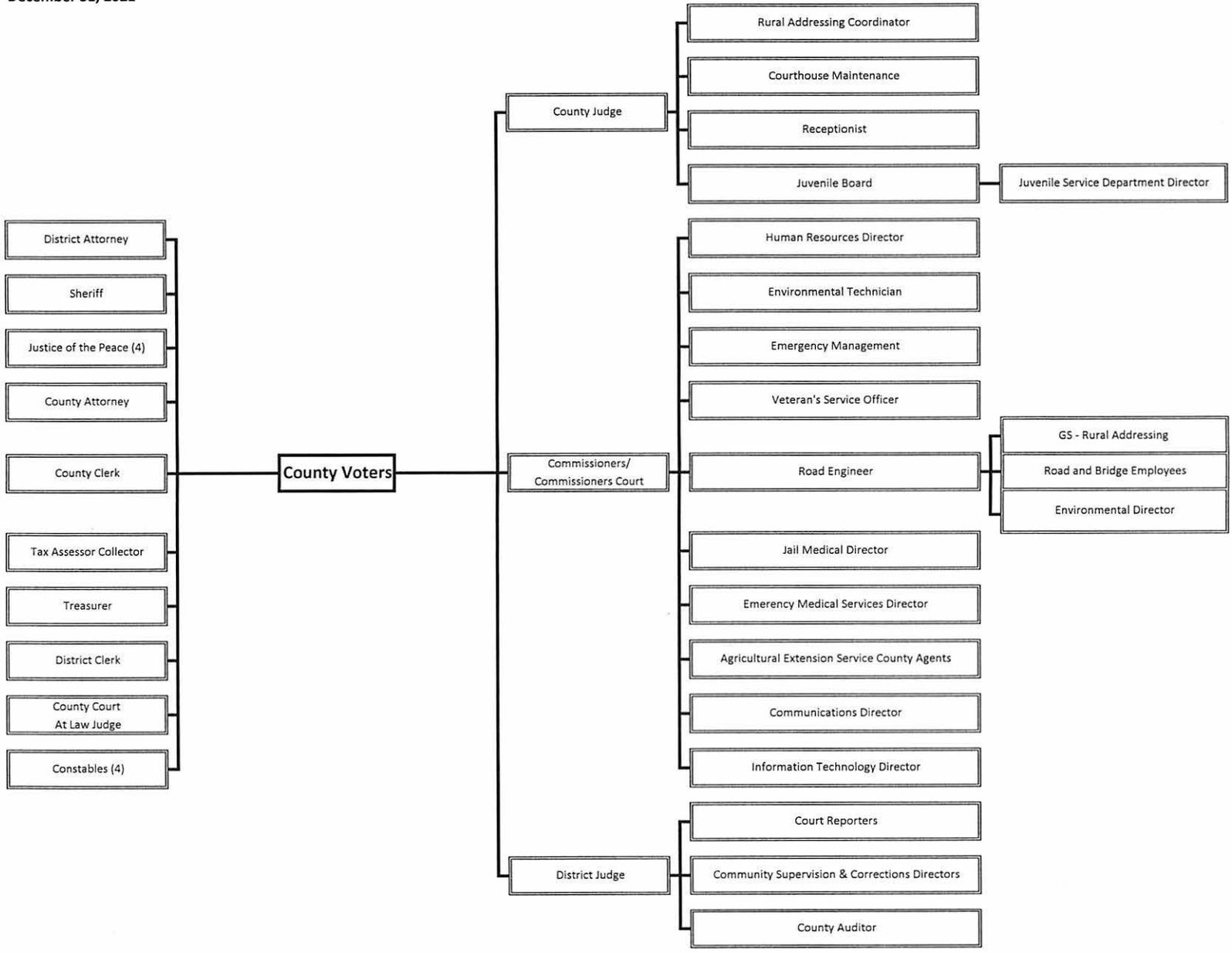
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

WASHINGTON COUNTY, TEXAS
 ORGANIZATION CHART
 December 31, 2021



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2021

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
Vacant I
William E. Kendall
Ken Holle
George D. "Trey" Holleway III
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
Cheryl Gaskamp

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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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Washington County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Washington County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington County, Texas' ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

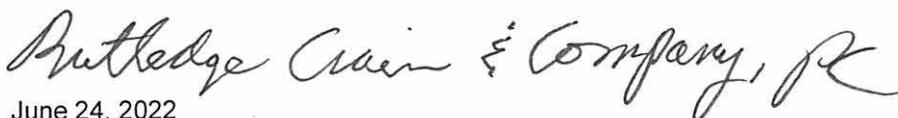
Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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


June 24, 2022

Management's Discussion and Analysis

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

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, 2021. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2021 by \$50,070,602 (net position). Of this amount, \$13,305,317 (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 \$2,607,429.
- The County's governmental funds reported combined ending fund balances of \$20,391,911, an increase of \$2,393,868 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$11,145,455 or 54.0% 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 \$2,312,722 or 36.48 of total Road and Bridge expenditures. \$522,331 is classified as nonspendable for inventories.
- Total debt of the County increased by \$565,568 during the fiscal year. Annual debt service payments in the amount of \$365,000 were made on general obligation bonds. Compensated absences decreased \$12,613, while the liability for unfunded OPEB increased by \$74,345.

Overview of the Financial Statements

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

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2021

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 56 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, the Emergency Medical Services Fund, and the American Rescue Plan Fund, each of which are considered to be major funds. Data from the other 46 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, American Rescue Plan Act, Hwy 290/36, JP Technology Fund, District Attorney LEOSE, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Rural Addressing, Law Library, Check and Process, Sheriff Escrow, 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, District Court Archive, Unclaimed and Abandoned Property, Homeland Security, Community Development Program, Tobacco Settlement, Clerks Election, Rural Health Pilot Program, 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 22-31 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 34-55 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 on page 58 - 74.

Government-wide Financial Analysis

At the end of fiscal year, the County's net position (assets exceeding liabilities) totaled \$50,070,602. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

Net position. The largest portion of the County's net position, \$34,282,372, or 68.5 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 \$1,666,063 (3.3%) is restricted for future debt service payments, and \$816,850 (1.6%) is restricted for capital projects.

The remaining balance of unrestricted net position, \$13,305,317, or 26.6 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, 2021

Table 1
Condensed Statement of Position

	12/31/2021	12/31/2020	Increase (Decrease)
ASSETS			
Current and other assets	\$ 51,046,375	\$ 42,243,538	\$ 8,802,837
Capital assets	36,363,404	36,553,193	(189,789)
Total assets	<u>87,409,779</u>	<u>78,796,731</u>	<u>8,613,048</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>6,086,711</u>	<u>4,044,539</u>	<u>2,042,172</u>
LIABILITIES			
Other liabilities	2,461,330	2,158,766	302,564
Long-term liabilities	<u>12,612,564</u>	<u>9,840,250</u>	<u>2,772,314</u>
Total liabilities	<u>15,073,894</u>	<u>11,999,016</u>	<u>3,074,878</u>
DEFERRED INFLOWS OF RESOURCES	<u>28,351,994</u>	<u>23,379,081</u>	<u>4,972,913</u>
NET POSITION			
Invested in capital assets, net	34,282,372	34,167,724	114,648
Restricted for debt service	1,666,063	1,508,485	157,578
Capital Projects	816,850	-	816,850
Unrestricted	<u>13,305,317</u>	<u>11,786,964</u>	<u>1,518,353</u>
	<u>\$ 50,070,602</u>	<u>\$ 47,463,173</u>	<u>\$ 2,607,429</u>

Note: Fiscal Year 2020 Restated – See Note IV. G.

Changes in Net Position. The net position of the County increased by \$2,607,429 for the fiscal year ended December 31, 2021.

Governmental Activities. Governmental activities increased the County's net position by \$2,607,429 from the prior year. This increase was caused by an increase in program revenues, taxes and other miscellaneous income to offset an increase of expenses. Tax revenues for the year increased primarily due to increased property taxes revenue, which grew as a result of a 2% rate increase on all classes of property, driven by increased local real estate market values, as well as an increase of approximately 2.88% in new property added to the tax rolls.

Table 2
Changes in Net Position

	12/31/2021	12/31/2020	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 7,919,246	\$ 6,437,736	\$ 1,481,510
Operating grants and contributions	1,308,480	638,434	670,046
Capital grants and contributions	828,871	1,298,811	(469,940)
General revenues			
Taxes	23,760,663	22,432,483	1,328,180
Interest	268,057	494,006	(225,949)
Miscellaneous	1,166,460	687,948	478,512
Gain (loss) on Disposal of Capital Assets	126,528	-	126,528
Total revenues	<u>35,378,305</u>	<u>31,989,418</u>	<u>3,388,887</u>
Expenses:			
General administration	4,488,327	4,345,393	142,934
Judicial	2,031,280	1,927,520	103,760
Legal	1,210,064	1,238,475	(28,411)
Elections	119,735	125,065	(5,330)
Financial administration	988,812	898,336	90,476
Public facilities	415,454	540,461	(125,007)
Public safety	7,955,175	7,650,308	304,867
Public transportation	6,292,908	5,678,762	614,146
Health and welfare	7,630,061	6,150,554	1,479,507
Culture and recreation	818,582	608,727	209,855
Conservation	412,822	223,343	189,479
Data processing	237,171	190,746	46,425
Interest on long-term debt	170,485	122,267	48,218
Total expenses	<u>32,770,876</u>	<u>29,699,957</u>	<u>3,070,919</u>
Increase (decrease) in net position	2,607,429	2,289,461	317,968
Net position - beginning of year as reported	47,395,478	45,066,323	2,329,155
Prior period adjustment	67,695	107,389	(39,694)
Net position - end of year	<u>\$ 50,070,602</u>	<u>\$ 47,463,173</u>	<u>\$ 2,607,429</u>

Reporting the County's Most Significant Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$20,391,911. Of this amount, \$528,925 is classified as nonspendable for inventory, and is not available for appropriation. \$6,069,978 is restricted for specified usage by state statute or by agreements with other outside parties. \$3,813,517 is committed by resolution or court order of the Commissioner's Court. The remaining \$9,979,991 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, fund balance was \$11,152,049.

The fund balance of the General Fund increased by \$1,443,090 during the current fiscal year. This increase was a combination of revenues and other financing sources greater than expenditures and other financing uses partially an increase in taxes including Ad valorem tax, sales tax, and mixed beverage tax.

The Road and Bridge Fund had an increase in fund balance of \$654,845. This increase was due to the construction of a new building using appropriated cash funding.

The Emergency Medical Services Fund had a decrease in fund balance of \$851,722. 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.

The American Rescue Plan Act had an increase in fund balance of \$5,677. This increase was the result of interest earned.

Nonmajor governmental funds recognized an increase in fund balance of \$1,141,978. The Debt Service Funds had an increase of \$195,421, and the Special Revenue Funds had an increase of \$161,394. The increase in the Debt Service Funds 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 2021, in addition to line item transfers, the General Fund expenditure budget was increased by \$111,248 and other financing sources(uses) increased by \$196,081.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$110,707. A key highlight of this variance is as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety	\$7,465,711	\$7,383,355	\$82,376

Positive variance primarily due to amount budgeted exceeding amount necessary in personnel. The position of Public Information Emergency Management Officer was not utilized.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2021, amounts to \$36,363,404 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total decrease in the County's investment in capital assets for the current year was .52 % primarily due to depreciation of assets in excess of additions to carrying value of capital assets.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
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Table 3
Capital Assets at Year-End

Asset	12/31/2021	12/31/2020	Increase (Decrease)
Land	\$ 649,820	\$ 649,820	\$ -
Buildings	12,332,011	11,806,877	525,134
Equipment	4,634,109	5,142,791	(508,682)
Infrastructure	18,747,464	18,953,705	(206,241)
Construction in Progress	-	-	-
	<u>\$ 36,363,404</u>	<u>\$ 36,553,193</u>	<u>\$ (189,789)</u>

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

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$12,612,564.

Table 4
Outstanding Assets at Year End

Type of Debt	12/31/2021	12/31/2020	Increase (Decrease)
General obligation bonds	\$1,570,000	\$1,935,000	(\$365,000)
LTD Tax Road Bonds-series 2021	950,000	-	950,000
Premium/discount on bonds	68,011	87,443	(19,432)
Notes payable	281,513	\$363,026	(81,513)
Compensated absences	362,956	375,569	(12,613)
Liability for unfunded OPEB	4,245,699	4,171,354	74,345
Net pension liability	5,134,385	2,907,858	2,226,527
	<u>\$12,612,564</u>	<u>\$9,840,250</u>	<u>\$2,772,314</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 2021 tax rate of \$0.5032 per \$100 valuation to fund calendar year 2022. The budget will raise more total property taxes than last year's budget by \$1,677,127 or 8.712 %. This increase is primarily due to new property added to the tax roll this year in the amount of \$74,000,000 which generated \$372,368 in tax revenue.

Requests for Information

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

Basic Financial Statements

WASHINGTON COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 20,398,326
Receivables (net of allowances for uncollectibles):	10,122,938
<i>Inventories</i>	522,331
<i>Prepaid items</i>	56,106
Restricted assets:	
<i>Cash and cash equivalents</i>	19,946,674
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	649,820
<i>Buildings</i>	12,332,011
<i>Equipment</i>	4,634,109
<i>Infrastructure</i>	18,747,464
Total Assets	<u>87,409,779</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred pension outflows</i>	6,037,135
<i>Deferred OPEB outflows</i>	46,246
<i>Deferred charge on refunding</i>	3,330
Total Deferred Outflows of Resources	<u>6,086,711</u>
LIABILITIES	
<i>Accounts payable</i>	967,899
<i>Accrued liabilities and other payables</i>	928,446
<i>Due to other governments</i>	564,985
Noncurrent liabilities:	
<i>Due within one year</i>	841,850
<i>Due in more than one year</i>	11,770,714
Total Liabilities	<u>15,073,894</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred revenue - taxes</i>	4,978,536
<i>Deferred revenue - grants</i>	3,422,546
<i>Taxes collected in advance</i>	16,524,128
<i>Deferred revenue - pension</i>	3,230,631
<i>Deferred revenue - pension</i>	196,153
Total Deferred Inflows of Resources	<u>28,351,994</u>
NET POSITION:	
Net Investment in Capital Assets	34,282,372
Restricted For:	
Debt Service	1,666,063
Capital Projects	816,850
Unrestricted	13,305,317
Total Net Position	<u>\$ 50,070,602</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

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:					
<i>General administration</i>	\$ 4,488,327	\$ 1,050,666	\$ 121,760	\$ 90,101	\$ (3,225,800)
<i>Judicial</i>	2,031,280	486,149	129,336	--	(1,415,795)
<i>Legal</i>	1,210,064	18,091	168,642	--	(1,023,331)
<i>Elections</i>	119,735	--	--	--	(119,735)
<i>Financial administration</i>	988,812	285,403	--	--	(703,409)
<i>Public facilities</i>	415,454	25,787	--	--	(389,667)
<i>Public safety</i>	7,955,175	266,823	73,079	18,750	(7,596,523)
<i>Public transportation</i>	6,292,908	1,081,873	29,325	705,990	(4,475,720)
<i>Health and welfare</i>	7,630,061	4,524,310	786,338	14,030	(2,305,383)
<i>Culture and recreation</i>	818,582	180,144	--	--	(638,438)
<i>Conservation</i>	412,822	--	--	--	(412,822)
<i>Data processing</i>	237,171	--	--	--	(237,171)
<i>Interest on long-term debt</i>	170,485	--	--	--	(170,485)
Total expenditures	<u>32,770,876</u>	<u>7,919,246</u>	<u>1,308,480</u>	<u>828,871</u>	<u>(22,714,279)</u>
Total Primary Government	<u>\$ 32,770,876</u>	<u>\$ 7,919,246</u>	<u>\$ 1,308,480</u>	<u>\$ 828,871</u>	<u>(22,714,279)</u>
General Revenues:					
<i>Property Taxes</i>					19,779,609
<i>Sales Taxes</i>					3,754,447
<i>Hotel Motel Taxes</i>					147,015
<i>Mixed Beverage Taxes</i>					79,592
<i>Unrestricted Investment Earnings</i>					268,057
<i>Miscellaneous</i>					1,166,460
<i>Gain on Disposal of Capital Assets</i>					126,528
Total General Revenues and Transfers					<u>25,321,708</u>
Change in Net Position					2,607,429
Net Position - Beginning as adjusted (see footnote IV. G)					47,395,478
Prior Period Adjustment					67,695
Net Position - Ending					<u>\$ 50,070,602</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 9,922,765	\$ 2,633,680
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	4,457,681	1,341,632
<i>Accounts</i>	--	--
<i>Fines</i>	993,117	93,052
<i>Other</i>	53,121	4,264
<i>Intergovernmental</i>	743,253	103,057
<i>Due from other funds</i>	1,449,551	--
<i>Inventories</i>	--	522,331
<i>Prepaid items</i>	6,594	--
Restricted assets:		
<i>Cash and cash equivalents</i>	12,334,091	3,711,187
Total Assets	<u>\$ 29,960,173</u>	<u>\$ 8,409,203</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 488,882	\$ 351,566
<i>Accrued liabilities and other payables</i>	575,552	90,407
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	564,985	--
Total Liabilities	<u>1,629,419</u>	<u>441,973</u>
Deferred Inflows of Resources		
<i>Deferred revenue - taxes</i>	4,416,481	1,327,937
<i>Deferred revenue - fines</i>	428,133	93,053
<i>Deferred revenue - ambulance</i>	--	--
<i>Deferred revenue - grants</i>	--	--
<i>Taxes collected in advance</i>	12,334,091	3,711,187
Total Deferred Inflows of Resources	<u>17,178,705</u>	<u>5,132,177</u>
Fund balances:		
<i>Nonspendable</i>	6,594	522,331
<i>Restricted</i>	--	--
<i>Committed</i>	--	2,312,722
<i>Unassigned</i>	11,145,455	--
Total fund balances (deficits)	<u>11,152,049</u>	<u>2,835,053</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,960,173</u>	<u>\$ 8,409,203</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Emergency Medical Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 195,637	\$ 5,677	\$ 7,640,567	\$ 20,398,326
--	--	175,383	5,974,696
1,626,065	--	--	1,626,065
--	--	--	1,086,169
365,237	--	--	422,622
13,750	--	153,326	1,013,386
--	--	--	1,449,551
--	--	--	522,331
--	--	--	6,594
--	3,422,546	478,850	19,946,674
<u>\$ 2,200,689</u>	<u>\$ 3,428,223</u>	<u>\$ 8,448,126</u>	<u>\$ 52,446,414</u>
\$ 87,024	\$ --	\$ 40,427	\$ 967,899
203,513	--	35,624	905,096
1,439,551	--	10,000	1,449,551
--	--	--	564,985
<u>1,730,088</u>	<u>--</u>	<u>86,051</u>	<u>3,887,531</u>
--	--	176,047	5,920,465
--	--	--	521,186
1,626,065	--	--	1,626,065
--	3,422,546	152,582	3,575,128
--	--	478,850	16,524,128
<u>1,626,065</u>	<u>3,422,546</u>	<u>807,479</u>	<u>28,166,972</u>
--	--	--	528,925
--	5,677	6,064,301	6,069,978
--	--	1,500,295	3,813,017
(1,155,464)	--	(10,000)	9,979,991
<u>(1,155,464)</u>	<u>5,677</u>	<u>7,554,596</u>	<u>20,391,911</u>
<u>\$ 2,200,689</u>	<u>\$ 3,428,223</u>	<u>\$ 8,448,126</u>	<u>\$ 52,446,414</u>

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WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2021

Total fund balances - governmental funds balance sheet	\$ 20,391,911
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	36,363,405
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	941,930
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,520,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(23,350)
Payables for notes which are not due in the current period are not reported in the funds.	(281,513)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(362,954)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	52,843
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	521,185
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,626,065
Assessments receivable unavailable to pay for current period expenditures are deferred in the funds.	152,581
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(5,134,386)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,230,631)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	6,037,135
Bond premiums are amortized in the SNA but not in the funds.	(68,013)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(4,245,699)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(196,153)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>46,246</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 50,070,602</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, 2021

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 18,365,662	\$ 4,691,623
<i>Intergovernmental</i>	400,131	767,870
<i>Licenses, permits and fees</i>	86,649	822,806
<i>Fines and forfeitures</i>	274,952	245,125
<i>Charges for services</i>	1,254,937	--
<i>Interest</i>	174,366	33,396
<i>Miscellaneous</i>	805,391	85,419
Total revenues	<u>21,362,088</u>	<u>6,646,239</u>
Expenditures:		
Current:		
<i>General administration</i>	4,225,837	--
<i>Judicial</i>	2,002,428	--
<i>Legal</i>	523,537	--
<i>Elections</i>	99,097	--
<i>Financial administration</i>	991,441	--
<i>Public facilities</i>	321,489	--
<i>Public safety</i>	7,431,356	--
<i>Public transportation</i>	--	6,340,102
<i>Health and welfare</i>	1,352,557	--
<i>Culture and recreation</i>	1,280,874	--
<i>Conservation</i>	279,449	--
<i>Data processing</i>	194,429	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
<i>Bond issuance costs</i>	--	--
Total expenditures	<u>18,702,494</u>	<u>6,340,102</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,659,594</u>	<u>306,137</u>
Other financing sources (uses):		
<i>Transfers in</i>	24,046	196,601
<i>Transfers out</i>	(1,937,067)	--
<i>Issuance of bonds</i>	--	--
<i>Discount on bonds issued</i>	--	--
<i>Sale of capital assets</i>	3,640	152,107
<i>Insurance recoveries</i>	692,877	--
Total other financing sources (uses)	<u>(1,216,504)</u>	<u>348,708</u>
Net change in fund balances	1,443,090	654,845
Fund balances, January 1	9,708,959	2,180,208
Prior Period Adjustment	--	--
Fund balances, December 31	<u>\$ 11,152,049</u>	<u>\$ 2,835,053</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Emergency Medical Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ --	\$ --	\$ 715,365	\$ 23,772,650
17,006	62,283	599,173	1,846,463
--	--	--	909,455
--	--	--	520,077
3,558,868	--	298,779	5,112,584
2,262	5,677	52,355	268,056
324,409	--	184,199	1,399,418
<u>3,902,545</u>	<u>67,960</u>	<u>1,849,871</u>	<u>33,828,703</u>
--	--	135,146	4,360,983
--	--	46,078	2,048,506
--	--	707,593	1,231,130
--	--	--	99,097
--	--	9,297	1,000,738
--	--	17,909	339,398
--	--	58,272	7,489,628
--	--	1,623	6,341,725
5,839,475	62,283	700,025	7,954,340
--	--	57,950	1,338,824
--	--	5,000	284,449
--	--	--	194,429
--	--	365,000	365,000
--	--	52,969	52,969
--	--	103,191	103,191
<u>5,839,475</u>	<u>62,283</u>	<u>2,260,053</u>	<u>33,204,407</u>
<u>(1,936,930)</u>	<u>5,677</u>	<u>(410,182)</u>	<u>624,296</u>
1,085,208	--	676,960	1,982,815
--	--	(45,748)	(1,982,815)
--	--	950,001	950,001
--	--	(29,053)	(29,053)
--	--	--	155,747
--	--	--	692,877
<u>1,085,208</u>	<u>--</u>	<u>1,552,160</u>	<u>1,769,572</u>
(851,722)	5,677	1,141,978	2,393,868
(303,742)	--	6,272,618	17,858,043
--	--	140,000	140,000
<u>\$ (1,155,464)</u>	<u>\$ 5,677</u>	<u>\$ 7,554,596</u>	<u>\$ 20,391,911</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, 2021*

Net change in fund balances - total governmental funds	\$ 2,393,868
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	3,762,980
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,923,549)
All proceeds from the sale of capital assets are reported in the funds but not in the SOA.	(29,220)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	9,677
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	21
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	365,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	81,513
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(1,091)
(Increase) decrease in accrued interest from beginning of period to end of period.	(13,235)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	12,899
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(9,273)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	577,212
Certain assessment revenues are deferred in the funds. This is the change in these amounts this year.	152,582
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(950,000)
Bond discounts are reported in the funds but not in the SOA.	29,053
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	195,011
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	<u>(46,019)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 2,607,429</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2021

	Custodial Funds	Private-purpose Trust Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 6,005,970	\$ 2,232,903
<i>Due from other funds</i>	39,125	--
Total Assets	<u>6,045,095</u>	<u>2,232,903</u>
LIABILITIES		
<i>Accounts payable</i>	--	35,723
<i>Due to other funds</i>	39,125	--
<i>Due to other governments</i>	724,151	--
<i>Due to others</i>	1,953	--
Total Liabilities	<u>765,229</u>	<u>35,723</u>
NET POSITION		
<i>Held in trust for other purposes</i>	<u>\$ 5,279,866</u>	<u>\$ 2,197,180</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, 2021

	Custodial Funds	Private Purpose Trusts
ADDITIONS:		
<i>Investment Income</i>	\$ --	\$ 15,995
<i>Lease income</i>	--	377,799
<i>Tax collections</i>	41,281,800	--
<i>Fees of office</i>	2,603,939	--
<i>Receipts from fiduciaries</i>	5,081,507	--
<i>Miscellaneous</i>	43,065	389,500
Total Additions	<u>49,010,311</u>	<u>783,294</u>
DEDUCTIONS:		
<i>Administrative expenses</i>	--	36,510
<i>Payments to schools</i>	--	280,091
<i>Payments to county</i>	26,515,628	--
<i>Payments to other governments</i>	17,343,768	--
<i>Payments to beneficiaries</i>	598,385	--
<i>Payments to others</i>	703,070	--
Total Deductions	<u>45,160,851</u>	<u>316,601</u>
Change in Fiduciary Net Position	3,849,460	466,693
<i>Net Position-Beginning of the Year</i>	<u>1,430,406</u>	<u>1,730,487</u>
Net Position-End of the Year	<u>\$ 5,279,866</u>	<u>\$ 2,197,180</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

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.

Blended Component Unit

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

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 and Custodial fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

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.

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.

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

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.

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

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, 2021

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 2021 tax levy is made to fund calendar year 2022. 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, 2021

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. Compensated absences are recorded in the General Fund, Road and Bridge Fund, Emergency Medical Services Fund, and the DA Fund.

7. Long-term obligations

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

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

8. Fund equity

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

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

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

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, 2021

	General Fund	Road & Bridge	EMS	American Rescue	Other Funds	Total
Fund Balances						
Nonspendable for:						
Prepays	\$6,594	\$ --	\$ --	\$ --	--	\$6,594
Inventory	--	522,331	--	--	--	522,331
	<u>6,594</u>	<u>522,331</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>528,925</u>
Restricted for:						
Debt service	--	--	--	--	1,664,016	1,664,016
Justice	--	--	--	--	1,246,053	1,246,053
Preservation	--	--	--	--	732,756	732,756
Grants	--	--	--	5,677	1,406,805	1,412,482
Construction	--	--	--	--	586,045	586,045
Health and welfare	--	--	--	--	428,626	428,626
	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,677</u>	<u>6,064,301</u>	<u>6,069,978</u>
Committed to:						
Construction	--	--	--	--	785,163	785,163
Fire department	--	--	--	--	--	--
Road & bridge	--	2,312,722	--	--	--	2,312,722
OPEB funding	--	--	--	--	239,196	239,196
Emergency medical	--	--	--	--	257,115	257,115
Law enforcement	--	--	--	--	20,795	20,795
General	--	--	--	--	198,026	198,026
	<u>--</u>	<u>2,312,722</u>	<u>--</u>	<u>--</u>	<u>1,500,295</u>	<u>3,813,017</u>
Assigned	--	--	--	--	--	--
Unassigned	11,145,455	--	(1,155,464)	--	(10,000)	9,979,991
	<u>\$11,152,049</u>	<u>\$2,835.05</u>	<u>(\$1,155.46)</u>	<u>\$5,677</u>	<u>\$7,554.59</u>	<u>\$20,391.9</u>

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 \$521,185 difference are as follows

Justice of the peace	\$328,182
County clerk	102,775
District clerk	90,228
Total	<u>\$521,185</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

- 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>\$21</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 \$48,583,873, including restricted cash of \$19,946,674 and fiduciary cash of \$8,238,873. All of the bank balance of \$48,273,693 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, 2021, 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, 2021

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable	\$4,457,681	\$1,341,632	\$ --	\$175,383	\$5,974,696
Accounts receivable	\$ --	\$ --	\$5,428,937	\$ --	\$5,428,937
Allowance for uncollectibles	--	--	(3,802,872)	--	(3,802,872)
Net other receivables	\$ --	\$ --	\$1,626,065	\$ --	\$1,626,065
Fines receivable	\$4,486,572	\$2,011,362	\$ --	\$ --	\$6,497,934
Allowance for uncollectibles	(3,493,455)	(1,918,310)	--	--	(5,411,765)
Net fines receivable	\$993,117	\$93,052	\$ --	\$ --	\$1,086,169
Other	\$53,121	\$4,264	\$365,237	\$ --	\$422,622
Intergovernmental	\$743,253	\$103,557	\$13,750	\$153,326	\$1,013,886

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 (2021) (General Fund)	\$ --	\$3,743,238	\$3,743,238
Current tax levy receivable (2021) (Road & Bridge Fund)	--	1,092,985	1,092,985
Current tax levy receivable (2021) (Pecan Glen DSF)	--	2,509	2,509
Current tax levy receivable (2021) (Debt Service Fund)	--	139,805	139,805
Taxes collected in advance (General Fund)	--	12,334,091	12,334,091
Taxes collected in advance (Road & Bridge Fund)	--	3,711,187	3,711,187
Current tax levy receivable (2021) (Pecan Glen DSF)	--	18,312	18,312
Taxes collected in advance (Debt Service Fund)	--	460,537	460,537
Delinquent property taxes receivable (General Fund)	673,244	--	673,244
Delinquent property taxes receivable (Road & Bridge Fund)	234,952	--	234,952
Delinquent property taxes receivable (Debt Service Fund)	33,733	--	33,733
Delinquent fines receivable (General Fund)	428,133	--	428,133
Delinquent fines receivable (Road & Bridge Fund)	93,053	--	93,053
Deferred grants	3,575,128	--	3,575,128
Delinquent ambulance receivables	1,626,065	--	1,626,065
Total deferred/unearned revenue for governmental funds	\$6,664,308	\$21,502,664	\$28,166,972

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

C. Capital assets

Capital asset activity for the year ended December 31, 2021:

	Balance 12/31/20	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/21
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$649,820	\$ --	\$ --	\$ --	\$649,820
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>649,820</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>649,820</u>
Capital assets, being depreciated:					
Buildings	21,149,653	1,256,126	--		22,405,779
Machinery and equipment	15,826,895	869,392	(422,348)	--	16,273,939
Infrastructure	94,398,862	1,637,462	(546,333)	--	95,489,991
Total capital assets being depreciated	<u>131,375,410</u>	<u>3,762,980</u>	<u>(968,681)</u>	<u>--</u>	<u>134,169,709</u>
Less accumulated depreciation for:					
Buildings	(9,342,776)	(730,992)	--	--	(10,073,768)
Machinery and equipment	(10,684,104)	(1,375,107)	419,381	--	(11,639,830)
Infrastructure	(75,445,157)	(1,817,449)	520,079	--	(76,742,527)
Total accumulated depreciation	<u>(95,472,037)</u>	<u>(3,923,548)</u>	<u>939,460</u>	<u>--</u>	<u>(98,456,125)</u>
Total capital assets being depreciated, net	<u>35,903,373</u>	<u>(160,568)</u>	<u>(29,221)</u>	<u>--</u>	<u>35,713,584</u>
Governmental activities capital assets, net	<u>\$36,553,193</u>	<u>(\$160,568)</u>	<u>(\$29,221)</u>	<u>\$ --</u>	<u>\$36,363,404</u>

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

Governmental activities:	
General administration	\$273,295
Judicial	1,140
Legal	10,239
Elections	14,031
Financial administration	1,651
Public facilities	87,039
Public safety	711,380
Public transportation	2,238,839
Health and welfare	431,999
Culture and recreation	107,445
Conservation	3,748
Data processing	42,742
Total depreciation expense - governmental activities	<u>\$3,923,548</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2021, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$1,449,551	\$ --
Emergency Medical	--	1,439,551
Total major funds	1,449,551	1,439,551
Nonmajor Funds:		
Silver Crayon Project	--	10,000
Total governmental funds	1,449,551	1,449,551
Fiduciary Funds:		
Justice of the Peace Number One	--	7,415
Justice of the Peace Number Two	--	4,343
Justice of the Peace Number Three	--	5,156
Justice of the Peace Number Four	--	6,450
County Clerk	--	10,491
District Clerk	--	5,270
Criminal Justice	39,125	--
Total Fiduciary Funds	39,125	39,125
Total	\$1,488,676	\$1,488,676

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$24,046	\$1,937,067
Road and Bridge	196,601	--
Emergency Medical Service	1,085,208	--
Total Major Funds	1,305,855	1,937,067
Nonmajor Governmental Funds		
District Attorney	655,960	--
Child Foster Care	6,000	--
Check and Process	--	5,995
District Attorney Forfeiture	--	21,702
Personnel Employee Testing	15,000	--
County Attorney Pretrial Diversion	--	18,051
Total Nonmajor governmental funds	676,960	45,748
Totals	\$1,982,815	\$1,982,815

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

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

E. Long-term debt

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

The equipment has an historical cost and accumulated amortization of \$772,980 and \$77,298 respectively.

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/21
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2020	\$1,935,000	02/20/20	02/15/25	3.00%	\$1,570,000
Ltd Tax Road Bonds - Series 2021	950,000	08/31/21	08/15/41	1.50-2.60%	950,000
Total Governmental Long-term Debt					\$2,520,000

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Limited Tax Road Bonds		Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$375,000	\$41,475	\$ --	\$20,125	\$375,000	\$61,600
2023	385,000	30,075	40,000	22,855	425,000	52,930
2024	400,000	18,300	40,000	22,255	440,000	40,555
2025	410,000	6,150	45,000	21,615	455,000	27,765
2026	--	--	45,000	20,850	45,000	20,850
2027-2031	--	--	230,000	91,200	230,000	91,200
2032-2036	--	--	260,000	63,365	260,000	63,365
2037-2041	--	--	290,000	26,220	290,000	26,220
Total	\$1,570,000	\$96,000	\$950,000	\$288,485	\$2,520,000	\$384,485

Note Payable Currently Outstanding:

Purpose	Original Amount	Date of Note	Final Maturity	Interest Rate	Balance 12/31/21
Two Motor Graders	\$300,000	3/26/20	3/23/22	2.21%	\$200,000

Annual debt service requirements to maturity for note payable:

Year	Note Payable		
	Principal	Interest	Total
2022	\$100,000	\$2,210	\$102,210
Total	\$100,000	\$2,210	\$102,210

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/20	Additions	Retirements	Balance 12/31/21	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes - series 2020	\$1,935,000	\$ --	(\$365,000)	\$1,570,000	\$375,000
LTD Tax Road Bonds - series 2021	--	950,000	--	950,000	--
Less deferred amounts:					
For issuance premium	102,330	--	(22,740)	79,590	22,740
For issuance discount	(14,887)	--	3,308	(11,579)	(3,308)
Total bonds payable	2,022,443	950,000	(384,432)	2,588,011	394,432
Notes payable	363,026	--	(81,513)	281,513	181,513
Compensated absences	375,569	268,385	(280,998)	362,956	265,905
Liability for unfunded OPEB	4,171,354	74,345	--	4,245,699	--
Net pension liability	2,907,858	2,226,527	--	5,134,385	--
Governmental Long-Term	<u>\$9,840,250</u>	<u>\$3,519,257</u>	<u>(\$746,943)</u>	<u>\$12,612,564</u>	<u>\$841,850</u>

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

The District issued \$950,000 of Limited Tax Road Bonds.

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, 2021, 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, 2021

C. Tax Abatements

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

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

D. Retirement Commitments

1. Plan Description

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

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, 2021

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

Inactive employees (or their beneficiaries) currently receiving benefits	124
Inactive employees entitled to but not yet receiving benefits	253
Active employees	235
	<hr/>
	612
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.00%, 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, 2021, were \$1,562,149 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2021

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.25%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	5.70%
Investment - Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-0.70%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in 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, 2021

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/19	\$47,667,842	\$44,759,984	\$2,907,858
Changes for the year:			
Service cost	1,456,566	--	1,456,566
Interest on total pension liability	3,895,299	--	3,895,299
Change of benefit terms	--	--	--
Difference between expected and actual experience	441,912	--	441,912
Effect of of assumptions changes or inputs	3,348,904	--	3,348,904
Refund of contributions	(115,350)	(115,350)	--
Benefit payments	(1,994,316)	(1,994,316)	--
Administrative expenses	--	(36,269)	36,269
Member contributions	--	832,746	(832,746)
Net investment income	--	4,624,431	(4,624,431)
Employer contributions	--	1,484,663	(1,484,663)
Other	--	10,583	(10,583)
Net changes	7,033,015	4,806,488	2,226,527
Balance at 12/31/20	<u>\$54,700,857</u>	<u>\$49,566,472</u>	<u>\$5,134,385</u>

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

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

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$62,520,383	\$54,700,858	\$48,255,025
Fiduciary net position	49,566,473	49,566,473	49,566,473
Net Pension Liability (Asset)	<u>\$12,953,910</u>	<u>\$5,134,385</u>	<u>(\$1,311,448)</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, 2021

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

For the year ended December 31, 2020, the County recognized pension expense of \$1,367,136. At December 31, 2020 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 12/31/20 Expense	Balance of Deferred Inflows 12/31/20	Balance of Deferred Outflows 12/31/2020
Investment (gains) or losses	(\$991,643)	12/31/2020	5	(\$198,329)	\$793,314	\$ --
	(3,186,377)	12/31/ 2019	5	(637,275)	1,911,827	--
	3,889,870	12/31/2018	5	777,974	--	1,555,948
	(2,206,615)	12/31/2017	5	(441,323)	441,323	--
	230,247	12/31/2016	5	46,050	--	--
Economic/demographic gains or losses	441,912	12/31/2020	4	110,478	--	331,434
	125,768	12/31/2019	4	31,442	--	62,884
	(234,813)	12/31/2018	4	(58,703)	58,704	--
	(127,318)	12/31/2017	5	(25,464)	25,463	--
Assumptions changes or inputs	3,348,904	12/31/2020	4	837,226	--	2,511,678
	--	12/31/2019	4	--	--	--
	--	12/31/2018	4	--	--	--
	65,218	12/31/2017	5	13,044	--	13,042
Employer contributions made subsequent to measurement date				--	--	1,562,149
				<u>\$455,120</u>	<u>\$3,230,631</u>	<u>\$6,037,135</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,	
2021	\$409,068
2022	921,516
2023	112,098
2024	(198,327)
	<u>\$1,244,355</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

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, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

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

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. There are no assets accumulated in a GASB compliant trust for this plan.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

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 4.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2021. 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	12/31/21
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Discount Rate	2.12% (-0.38% real rate of return plus 2.50% inflation).
Health Care Cost Trend	Level 4.50%
Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponement beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2020.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

Significant Actuarial Methods and Assumptions

Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed.
Retirement Rates	See plan report.
Salary Scale	3.5%
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates are based on the TCDRS actuarial assumptions for the 2017 retirement plan valuation report.
Mortality	RPH-2014 total table with projection MP-2020

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
Healthcare Cost Trend Rate	3.5%	4.5%	5.5%
Total OPEB Liability	\$3,667,013	\$4,245,699	\$4,962,907
% Difference	-13.60%	N/A	16.90%
	1.00% Decrease	Current Discount	1.00% Increase
Healthcare Discount Rate	1.12%	2.12%	3.12%
Total OPEB Liability	\$3,759,494	\$4,245,699	\$4,833,631
% Difference	-11.50%	N/A	13.80%

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

Changes in the net opeb liability

	Increase (Decrease)		
	Total OPEB	Plan Fiduciary	Net Liability
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/20	\$4,171,354	\$ --	\$4,171,354
Changes for the year:			
Service cost	267,069	--	267,069
Interest on total opeb liability	91,086	--	91,086
Effect of economic//demographic gains or losses	--	--	0
Effect of assumptions changes or input	--	--	0
Benefit payments	(283,810)	--	(283,810)
Other	--	--	--
Net changes	74,345	--	74,345
Balance at 12/31/21	<u>\$4,245,699</u>	<u>\$ --</u>	<u>\$4,245,699</u>

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

For the year ended December 31, 2021, the County recognized OPEB expense of \$329,546. At December 31, 2021, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Original	Date	Original	Amount	Balance of	Balance of
	Amount	Established	Recognition	Recognized	Deferred	Deferred
	Amount	Period	in 12/31/21	Expense	Inflows	Outflows
	12/31/21	12/31/21	12/31/21	12/31/21	12/31/21	12/31/21
Investment (gains) or losses	(\$271,021)	12/31/2020	7.2	(\$37,434)	(\$196,153)	\$ --
	--			--	--	--
Assumption changes or inputs	63,896	12/31/2020	7.2	8,825	--	46,246
	<u>(\$207,125)</u>			<u>(\$28,609)</u>	<u>(\$196,153)</u>	<u>\$46,246</u>

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

Deferred Inflows/Outflows to be Recognized in Future Years

Year ended December 31,

2022	(\$28,609)
2023	(28,609)
2024	(28,609)
2025	(28,609)
2026	(28,609)
Thereafter	(6,862)
	<u>(\$149,907)</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

F. Concentrations of Credit Risk

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

G. Prior Period Adjustments

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

- (1) Deferred charge on refunding of bonds miscalculated.
- (2) Note payable for a heavy equipment purchase was not recorded.
- (3) An account payable was accrued in error for an amount which was cancelled and reversed.

		<u>Government-wide</u>
Net position as reported December 31, 2020		\$47,395,478
Deferred charge on refunding	(1)	90,721
Notes payable	(2)	(163,026)
Account payables	(3)	140,000
Net position restated at December 31, 2020		<u><u>\$47,463,173</u></u>

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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, 2021

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>	\$ 14,252,443	\$ 14,252,443	\$ 15,247,494	\$ 995,051
<i>Sales taxes</i>	2,900,000	2,900,000	3,576,155	676,155
<i>Mixed beverage taxes</i>	76,000	76,000	106,596	30,596
Total Taxes	17,228,443	17,228,443	18,930,245	1,701,802
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	20,000	47,500	42,500	(5,000)
<i>State shared revenues</i>	290,820	290,820	346,050	55,230
<i>Other governments</i>	--	25,925	25,925	--
Total Intergovernmental	310,820	364,245	414,475	50,230
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	71,200	71,200	86,649	15,449
Total Licenses, permits and fees	71,200	71,200	86,649	15,449
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	325,000	325,000	260,452	(64,548)
Total Fines and forfeitures	325,000	325,000	260,452	(64,548)
<i>Charges for services</i>				
<i>Fees of office</i>	1,066,900	1,066,900	1,184,566	117,666
<i>Justice court number one fees</i>	28,650	28,650	20,544	(8,106)
<i>Justice court number two fees</i>	12,450	12,450	7,514	(4,936)
<i>Justice court number three fees</i>	34,400	34,400	18,757	(15,643)
<i>Justice court number four fees</i>	26,450	26,450	14,228	(12,222)
Total Charges for services	1,168,850	1,168,850	1,245,609	76,759
<i>Interest</i>				
<i>Interest</i>	240,000	240,000	175,873	(64,127)
Total Interest	240,000	240,000	175,873	(64,127)
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	4,600	4,600	--
<i>Rent</i>	140,780	140,780	237,770	96,990
<i>Miscellaneous</i>	401,580	414,831	511,183	96,352
Total Miscellaneous	542,360	560,211	753,553	193,342
Total receipts	19,886,673	19,957,949	21,866,856	1,908,907
Disbursements:				
<i>Current:</i>				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	144,112	143,211	142,907	304
<i>Benefits</i>	62,080	62,080	60,690	1,390
<i>Supplies</i>	1,550	875	874	1
<i>Other services and charges</i>	7,560	9,136	9,134	2
Total County Judge	215,302	215,302	213,605	1,697

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

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>	\$ 50,919	\$ 39,233	\$ 39,232	\$ 1
<i>Benefits</i>	19,315	13,694	13,693	1
<i>Supplies</i>	1,270	2,165	2,164	1
<i>Other services and charges</i>	5,430	29	29	--
<i>Total Courthouse Receptionist</i>	<u>76,934</u>	<u>55,121</u>	<u>55,118</u>	<u>3</u>
<i>County Communications</i>				
<i>Personnel services</i>	970,111	784,967	784,963	4
<i>Benefits</i>	392,680	288,391	287,100	1,291
<i>Supplies</i>	21,500	13,408	13,327	81
<i>Other services and charges</i>	366,230	340,923	338,735	2,188
<i>Total County Communications</i>	<u>1,750,521</u>	<u>1,427,689</u>	<u>1,424,125</u>	<u>3,564</u>
<i>Information Technology</i>				
<i>Personnel services</i>	219,780	222,837	222,835	2
<i>Benefits</i>	81,754	76,983	76,980	3
<i>Supplies</i>	16,800	27,559	27,556	3
<i>Other services and charges</i>	51,417	52,082	52,080	2
<i>Capital outlay</i>	125,455	118,569	118,568	1
<i>Total Information Technology</i>	<u>495,206</u>	<u>498,030</u>	<u>498,019</u>	<u>11</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	203,658	203,658	203,659	(1)
<i>Benefits</i>	85,917	85,917	84,448	1,469
<i>Supplies</i>	2,290	350	243	107
<i>Other services and charges</i>	12,040	10,853	9,946	907
<i>Total Commissioner's Court</i>	<u>303,905</u>	<u>300,778</u>	<u>298,296</u>	<u>2,482</u>
<i>County Clerk</i>				
<i>Personnel services</i>	276,576	266,878	266,876	2
<i>Benefits</i>	129,319	120,147	120,099	48
<i>Supplies</i>	16,025	13,291	12,540	751
<i>Other services and charges</i>	15,774	14,158	12,237	1,921
<i>Total County Clerk</i>	<u>437,694</u>	<u>414,474</u>	<u>411,752</u>	<u>2,722</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	24,757	25,029	25,028	1
<i>Benefits</i>	5,321	5,089	5,088	1
<i>Supplies</i>	225	185	88	97
<i>Other services and charges</i>	1,783	1,783	1,367	416
<i>Total Veteran's Office</i>	<u>32,086</u>	<u>32,086</u>	<u>31,571</u>	<u>515</u>
<i>County Auditor</i>				
<i>Personnel services</i>	151,584	165,894	165,894	--
<i>Benefits</i>	66,583	67,764	67,761	3
<i>Supplies</i>	3,200	1,521	1,520	1
<i>Other services and charges</i>	6,350	6,671	6,668	3
<i>Total County Auditor</i>	<u>227,717</u>	<u>241,850</u>	<u>241,843</u>	<u>7</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 329,006	\$ 321,248	\$ 321,247	\$ 1
<i>Supplies</i>	2,000	--	--	--
<i>Other services and charges</i>	380,812	749,545	749,540	5
<i>Capital outlay</i>	797,223	--	--	--
<i>Total Nondepartmental</i>	<u>1,509,041</u>	<u>1,070,793</u>	<u>1,070,787</u>	<u>6</u>
<i>Total General Administration</i>	<u>5,048,406</u>	<u>4,256,123</u>	<u>4,245,116</u>	<u>11,007</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	102,075	96,725	96,724	1
<i>Benefits</i>	31,734	31,916	31,145	771
<i>Supplies</i>	6,000	1,965	1,965	--
<i>Other services and charges</i>	395,850	313,722	312,159	1,563
<i>Total District Court</i>	<u>535,659</u>	<u>444,328</u>	<u>441,993</u>	<u>2,335</u>
<i>District Clerk</i>				
<i>Personnel services</i>	239,947	225,298	225,296	2
<i>Benefits</i>	122,774	103,255	103,195	60
<i>Supplies</i>	10,670	6,470	5,985	485
<i>Other services and charges</i>	19,405	17,348	16,595	753
<i>Total District Clerk</i>	<u>392,796</u>	<u>352,371</u>	<u>351,071</u>	<u>1,300</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	300,036	291,005	289,946	1,059
<i>Benefits</i>	99,313	97,316	96,570	746
<i>Supplies</i>	4,300	3,200	2,225	975
<i>Other services and charges</i>	245,650	242,750	241,336	1,414
<i>Total County Court at Law</i>	<u>649,299</u>	<u>634,271</u>	<u>630,077</u>	<u>4,194</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	89,282	91,876	91,876	--
<i>Benefits</i>	49,811	48,733	48,730	3
<i>Supplies</i>	1,725	26,005	26,003	2
<i>Other services and charges</i>	7,200	6,018	6,016	2
<i>Total Justice Court Number One</i>	<u>148,018</u>	<u>172,632</u>	<u>172,625</u>	<u>7</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	86,287	91,592	91,591	1
<i>Benefits</i>	52,829	49,949	49,946	3
<i>Supplies</i>	3,600	1,957	1,957	--
<i>Other services and charges</i>	8,385	7,603	6,885	718
<i>Total Justice Court Number Two</i>	<u>151,101</u>	<u>151,101</u>	<u>150,379</u>	<u>722</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	85,163	80,567	80,568	(1)
<i>Benefits</i>	28,489	31,432	30,196	1,236
<i>Supplies</i>	1,250	2,207	1,242	965
<i>Other services and charges</i>	8,080	5,942	4,765	1,177
<i>Total Justice Court Number Three</i>	<u>122,982</u>	<u>120,148</u>	<u>116,771</u>	<u>3,377</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

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>	\$ 89,282	\$ 91,712	\$ 91,709	\$ 3
<i>Benefits</i>	49,128	48,785	48,784	1
<i>Supplies</i>	2,100	1,067	1,066	1
<i>Other services and charges</i>	9,700	8,646	7,030	1,616
<i>Total Justice Court Number Four</i>	<u>150,210</u>	<u>150,210</u>	<u>148,589</u>	<u>1,621</u>
<i>Total Judicial</i>	<u>2,150,065</u>	<u>2,025,061</u>	<u>2,011,506</u>	<u>13,555</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	374,275	383,539	383,535	4
<i>Benefits</i>	125,824	121,465	121,463	2
<i>Supplies</i>	7,760	6,311	6,310	1
<i>Other services and charges</i>	15,027	11,681	11,679	2
<i>Total County Attorney</i>	<u>522,886</u>	<u>522,996</u>	<u>522,987</u>	<u>9</u>
<i>Total Legal</i>	<u>522,886</u>	<u>522,996</u>	<u>522,987</u>	<u>9</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	10,887	32,011	32,008	3
<i>Benefits</i>	2,056	10,230	10,228	2
<i>Supplies</i>	44,000	32,378	32,250	128
<i>Other services and charges</i>	28,850	19,311	18,708	603
<i>Capital outlay</i>	59,400	--	--	--
<i>Total Elections</i>	<u>145,193</u>	<u>93,930</u>	<u>93,194</u>	<u>736</u>
<i>Total Elections</i>	<u>145,193</u>	<u>93,930</u>	<u>93,194</u>	<u>736</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	205,394	209,749	209,747	2
<i>Benefits</i>	81,524	79,710	79,707	3
<i>Supplies</i>	2,250	2,160	2,160	--
<i>Other services and charges</i>	14,600	14,557	14,554	3
<i>Total Tax Assessor Collector</i>	<u>303,768</u>	<u>306,176</u>	<u>306,168</u>	<u>8</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	138,152	141,902	141,902	--
<i>Benefits</i>	57,683	58,957	58,953	4
<i>Supplies</i>	4,500	3,501	3,501	--
<i>Other services and charges</i>	10,475	8,647	8,644	3
<i>Total County Treasurer</i>	<u>210,810</u>	<u>213,007</u>	<u>213,000</u>	<u>7</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	102,521	170,320	170,319	1
<i>Benefits</i>	39,800	57,650	57,647	3
<i>Supplies</i>	6,111	5,141	4,669	472
<i>Other services and charges</i>	9,166	5,704	5,702	2
<i>Total Personnel and benefits</i>	<u>157,598</u>	<u>238,815</u>	<u>238,337</u>	<u>478</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 5 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Appraisal District</i>				
<i>Other services and charges</i>	\$ 223,626	\$ 228,601	\$ 228,600	\$ 1
<i>Total Appraisal District</i>	<u>223,626</u>	<u>228,601</u>	<u>228,600</u>	<u>1</u>
<i>Total Financial Administration</i>	<u>895,802</u>	<u>986,599</u>	<u>986,106</u>	<u>493</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	116,658	123,135	123,131	4
<i>Benefits</i>	52,843	53,199	53,198	1
<i>Supplies</i>	40,500	45,224	44,583	641
<i>Other services and charges</i>	92,150	84,038	83,699	339
<i>Capital outlay</i>	33,000	16,550	16,549	1
<i>Total County Courthouse</i>	<u>335,151</u>	<u>322,146</u>	<u>321,160</u>	<u>986</u>
<i>Total Public Facilities</i>	<u>335,151</u>	<u>322,146</u>	<u>321,160</u>	<u>986</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	122,385	138,317	138,316	1
<i>Benefits</i>	63,294	65,319	65,315	4
<i>Supplies</i>	4,250	6,918	6,916	2
<i>Other services and charges</i>	21,705	35,065	35,059	6
<i>Total Constable Number One</i>	<u>211,634</u>	<u>245,619</u>	<u>245,606</u>	<u>13</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	17,994	17,553	17,056	497
<i>Benefits</i>	14,858	5,188	4,214	974
<i>Supplies</i>	2,400	2,335	1,837	498
<i>Other services and charges</i>	6,550	5,055	4,103	952
<i>Total Constable Number Two</i>	<u>41,802</u>	<u>30,131</u>	<u>27,210</u>	<u>2,921</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	17,994	17,994	17,994	--
<i>Benefits</i>	13,544	6,717	6,612	105
<i>Supplies</i>	1,000	995	953	42
<i>Other services and charges</i>	2,075	2,080	1,964	116
<i>Total Constable Number Three</i>	<u>34,613</u>	<u>27,786</u>	<u>27,523</u>	<u>263</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	17,994	19,194	19,195	(1)
<i>Benefits</i>	18,283	17,863	17,858	5
<i>Supplies</i>	2,400	3,893	3,892	1
<i>Other services and charges</i>	10,925	8,652	8,112	540
<i>Total Constable Number Four</i>	<u>49,602</u>	<u>49,602</u>	<u>49,057</u>	<u>545</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,649,095	1,782,874	1,782,868	6
<i>Benefits</i>	682,452	676,281	676,280	1
<i>Supplies</i>	96,000	81,925	81,921	4
<i>Other services and charges</i>	367,200	584,873	584,868	5
<i>Capital outlay</i>	317,500	268,657	268,656	1
<i>Total Sheriff</i>	<u>3,112,247</u>	<u>3,394,610</u>	<u>3,394,593</u>	<u>17</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 40,810	\$ 41,184	\$ 41,185	\$ (1)
<i>Benefits</i>	20,612	20,518	20,489	29
<i>Supplies</i>	4,586	5,057	5,056	1
<i>Other services and charges</i>	2,786	1,735	1,651	84
<i>Total Department of Public Safety</i>	<u>68,794</u>	<u>68,494</u>	<u>68,381</u>	<u>113</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,594,852	1,450,413	1,450,406	7
<i>Benefits</i>	672,504	544,090	543,451	639
<i>Supplies</i>	320,000	373,016	373,015	1
<i>Other services and charges</i>	293,500	349,454	348,788	666
<i>Capital outlay</i>	32,200	92,717	92,680	37
<i>Total County Jail</i>	<u>2,913,056</u>	<u>2,809,690</u>	<u>2,808,340</u>	<u>1,350</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,875	767	464	303
<i>Total Adult Probation</i>	<u>1,875</u>	<u>767</u>	<u>464</u>	<u>303</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	650	4,784	4,784	--
<i>Other services and charges</i>	135,200	132,888	132,886	2
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>135,850</u>	<u>137,672</u>	<u>137,670</u>	<u>2</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	327	--	--	--
<i>Benefits</i>	11,894	12,388	12,388	--
<i>Supplies</i>	32,000	30,000	30,000	--
<i>Other services and charges</i>	340,500	403,323	403,322	1
<i>Total Fire Protection</i>	<u>384,721</u>	<u>445,711</u>	<u>445,710</u>	<u>1</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	143,051	174,392	97,553	76,839
<i>Benefits</i>	50,520	34,207	34,204	3
<i>Supplies</i>	3,750	27,889	27,886	3
<i>Other services and charges</i>	10,900	10,137	10,134	3
<i>Capital outlay</i>	9,050	9,004	9,004	--
<i>Total Emergency Management</i>	<u>217,271</u>	<u>255,629</u>	<u>178,781</u>	<u>76,848</u>
<i>Total Public Safety</i>	<u>7,171,465</u>	<u>7,465,711</u>	<u>7,383,335</u>	<u>82,376</u>
<i>Health and Welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	117,600	115,950	115,768	182
<i>Total Social Services</i>	<u>117,600</u>	<u>115,950</u>	<u>115,768</u>	<u>182</u>
<i>Indigent Health Care</i>				
<i>Supplies</i>	40,000	8,344	8,343	1
<i>Other services and charges</i>	1,095,396	988,972	988,968	4
<i>Total Indigent Health Care</i>	<u>1,135,396</u>	<u>997,316</u>	<u>997,311</u>	<u>5</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental</i>				
<i>Personnel services</i>	\$ 123,994	\$ 132,018	\$ 132,016	\$ 2
<i>Benefits</i>	57,669	58,815	58,813	2
<i>Supplies</i>	5,200	1,829	1,829	--
<i>Other services and charges</i>	26,700	16,739	16,736	3
<i>Capital outlay</i>	34,722	34,671	34,664	7
<i>Total Environmental</i>	<u>248,285</u>	<u>244,072</u>	<u>244,058</u>	<u>14</u>
<i>Total Health and Welfare</i>	<u>1,501,281</u>	<u>1,357,338</u>	<u>1,357,137</u>	<u>201</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	246	1,254
<i>Total Education - Library</i>	<u>1,500</u>	<u>1,500</u>	<u>246</u>	<u>1,254</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	146,734	142,215	142,212	3
<i>Benefits</i>	79,630	66,991	66,987	4
<i>Supplies</i>	7,300	713,581	713,579	2
<i>Other services and charges</i>	146,100	221,571	221,566	5
<i>Capital outlay</i>	36,700	99,593	99,591	2
<i>Total Fairgrounds</i>	<u>416,464</u>	<u>1,243,951</u>	<u>1,243,935</u>	<u>16</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,001	35,000	1
<i>Total Softball</i>	<u>35,000</u>	<u>35,001</u>	<u>35,000</u>	<u>1</u>
<i>Total Culture and Recreation</i>	<u>452,964</u>	<u>1,280,452</u>	<u>1,279,181</u>	<u>1,271</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	160,802	166,364	166,361	3
<i>Benefits</i>	68,724	70,250	70,246	4
<i>Supplies</i>	8,420	23,463	23,461	2
<i>Other services and charges</i>	19,225	10,466	10,465	1
<i>Total Extension Service</i>	<u>257,171</u>	<u>270,543</u>	<u>270,533</u>	<u>10</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	5,000	5,000	5,000	--
<i>Total Soil Conservation</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
<i>Game Warden</i>				
<i>Supplies</i>	1,000	1,000	943	57
<i>Total Game Warden</i>	<u>1,000</u>	<u>1,000</u>	<u>943</u>	<u>57</u>
<i>Total Conservation</i>	<u>263,171</u>	<u>276,543</u>	<u>276,476</u>	<u>67</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 8 of 8

	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>	\$ 183,700	\$ 194,433	\$ 194,429	\$ 4
<i>Total Data Processing</i>	<u>183,700</u>	<u>194,433</u>	<u>194,429</u>	<u>4</u>
<i>Total Data Processing</i>	<u>183,700</u>	<u>194,433</u>	<u>194,429</u>	<u>4</u>
Total disbursements	<u>18,670,084</u>	<u>18,781,332</u>	<u>18,670,625</u>	<u>110,707</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,216,589</u>	<u>1,176,617</u>	<u>3,196,231</u>	<u>2,019,614</u>
Other financing sources (uses):				
<i>Transfers in</i>	19,976	20,496	24,121	3,625
<i>Transfers out</i>	(1,734,466)	(1,931,067)	(3,380,618)	(1,449,551)
<i>Sale of capital assets</i>	1,000	1,000	3,640	2,640
<i>Insurance recoveries</i>	<u>30,000</u>	<u>30,000</u>	<u>685,158</u>	<u>655,158</u>
Total other financing sources (uses)	<u>(1,683,490)</u>	<u>(1,879,571)</u>	<u>(2,667,699)</u>	<u>(788,128)</u>
Net change in unrestricted cash balances	(466,901)	(702,954)	528,532	1,231,486
Unrestricted cash, January 1	<u>9,394,233</u>	<u>9,394,233</u>	<u>9,394,233</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 8,927,332</u>	<u>\$ 8,691,279</u>	<u>\$ 9,922,765</u>	<u>\$ 1,231,486</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Ad valorem tax	\$ 4,606,974	\$ 4,606,974	\$ 4,617,717	\$ 10,743
Total Taxes	<u>4,606,974</u>	<u>4,606,974</u>	<u>4,617,717</u>	<u>10,743</u>
Intergovernmental				
Federal shared revenues	--	--	13,831	13,831
State shared revenues	63,000	662,659	661,538	(1,121)
Total Intergovernmental	<u>63,000</u>	<u>662,659</u>	<u>675,369</u>	<u>12,710</u>
Licenses, permits and fees				
Licenses, permits and fees	805,000	805,000	938,349	133,349
Total Licenses, permits and fees	<u>805,000</u>	<u>805,000</u>	<u>938,349</u>	<u>133,349</u>
Fines and forfeitures				
Fines and forfeitures	265,000	265,000	244,614	(20,386)
Total Fines and forfeitures	<u>265,000</u>	<u>265,000</u>	<u>244,614</u>	<u>(20,386)</u>
Interest				
Interest	18,000	18,000	33,396	15,396
Total Interest	<u>18,000</u>	<u>18,000</u>	<u>33,396</u>	<u>15,396</u>
Miscellaneous				
Rent	40,000	40,000	77,849	37,849
Miscellaneous	--	--	11,091	11,091
Total Miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>88,940</u>	<u>48,940</u>
Total receipts	<u>5,797,974</u>	<u>6,397,633</u>	<u>6,598,385</u>	<u>200,752</u>
Disbursements:				
Current:				
Public transportation				
Personnel services	1,279,914	1,262,266	1,262,259	7
Benefits	635,243	596,564	596,560	4
Supplies	510,750	443,497	443,489	8
Other services and charges	508,368	451,068	451,065	3
Grant - CTIF	--	773,037	773,037	--
Capital outlay	2,872,699	3,075,487	3,075,484	3
Total Public Transportation	<u>5,806,974</u>	<u>6,601,919</u>	<u>6,601,894</u>	<u>25</u>
Total disbursements	<u>5,806,974</u>	<u>6,601,919</u>	<u>6,601,894</u>	<u>25</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,000)</u>	<u>(204,286)</u>	<u>(3,509)</u>	<u>200,777</u>
Other financing sources (uses):				
Transfers in	--	196,601	196,601	--
Sale of capital assets	9,000	9,000	152,107	143,107
Total other financing sources (uses)	<u>9,000</u>	<u>205,601</u>	<u>348,708</u>	<u>143,107</u>
Net change in unrestricted cash balances	--	1,315	345,199	343,884
Unrestricted cash, January 1	2,288,481	2,288,481	2,288,481	--
Unrestricted cash, December 31	<u>\$ 2,288,481</u>	<u>\$ 2,289,796</u>	<u>\$ 2,633,680</u>	<u>\$ 343,884</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Intergovernmental				
Federal shared revenues	\$ --	\$ 13,750	\$ 13,750	\$ --
Total Intergovernmental	--	13,750	13,750	--
Charges for services				
Charges to customers	3,891,143	3,891,143	3,009,826	(881,317)
Total Charges for services	3,891,143	3,891,143	3,009,826	(881,317)
Interest				
Interest	2,600	2,600	2,420	(180)
Total Interest	2,600	2,600	2,420	(180)
Miscellaneous				
Miscellaneous	183,500	276,586	293,732	17,146
Total Miscellaneous	183,500	276,586	293,732	17,146
Total receipts	4,077,243	4,184,079	3,319,728	(864,351)
Disbursements:				
Current:				
Emergency Medical Services				
Personnel services	2,929,811	3,349,084	3,349,079	5
Benefits	1,139,466	1,097,576	1,097,570	6
Supplies	195,945	413,419	413,414	5
Other services and charges	739,881	920,312	920,304	8
Capital outlay	157,348	71,246	71,245	1
Total Emergency Medical Services	5,162,451	5,851,637	5,851,612	25
Total Health and Welfare	5,162,451	5,851,637	5,851,612	25
Total disbursements	5,162,451	5,851,637	5,851,612	25
Excess (deficiency) of receipts over (under) disbursements	(1,085,208)	(1,667,558)	(2,531,884)	(864,326)
Other financing sources (uses):				
Transfers in	1,085,208	1,085,208	2,524,759	1,439,551
Total other financing sources (uses)	1,085,208	1,085,208	2,524,759	1,439,551
Net change in unrestricted cash balances	--	(582,350)	(7,125)	575,225
Unrestricted cash, January 1	202,762	202,762	202,762	--
Unrestricted cash, December 31	\$ 202,762	\$ (379,588)	\$ 195,637	\$ 575,225

WASHINGTON COUNTY, TEXAS
AMERICAN RESCUE PLAN ACT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Intergovernmental				
Federal shared revenues	\$ --	\$ --	\$ 62,283	\$ 62,283
Total Intergovernmental	--	--	62,283	62,283
Interest				
Interest	--	--	5,677	5,677
Total Interest	--	--	5,677	5,677
Total receipts	--	--	67,960	67,960
Disbursements:				
Current:				
Health and welfare				
Emergency Medical Services				
Other services and charges	--	23,333	23,333	--
Capital outlay	--	38,950	38,950	--
Total Emergency Medical Services	--	62,283	62,283	--
Total Health and Welfare	--	62,283	62,283	--
Total disbursements	--	62,283	62,283	--
Net change in unrestricted cash balances	--	(62,283)	5,677	67,960
Unrestricted cash, January 1	--	--	--	--
Unrestricted cash, December 31	\$ --	\$ (62,283)	\$ 5,677	\$ 67,960

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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total pension liability:										
Service cost	\$ 1,456,566	\$ 1,336,772	\$ 1,358,192	\$ 1,453,646	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --	\$ --
Interest	3,895,299	3,636,754	3,424,354	3,205,787	2,916,764	2,718,473	2,510,217	--	--	--
Changes of benefit terms	--	--	--	--	--	(135,668)	--	--	--	--
Differences between expected and actual experience	441,912	125,768	(234,813)	(127,318)	137,903	(270,354)	69,519	--	--	--
Changes of assumptions	3,348,904	--	--	65,218	--	359,360	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,109,666)	(1,947,829)	(1,862,037)	(1,747,237)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--
Net change in total pension liability	7,033,015	3,151,465	2,685,697	2,850,096	2,890,834	2,605,516	2,411,346	--	--	--
Total pension liability - beginning	47,667,842	44,516,377	41,830,680	38,980,584	36,089,750	33,484,234	31,072,888	--	--	--
Total pension liability - ending (a)	<u>\$ 54,700,857</u>	<u>\$ 47,667,842</u>	<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>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position:										
Contributions - employer	\$ 1,484,663	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --	\$ --
Contributions - employee	832,746	774,883	716,496	699,752	711,630	654,745	587,496	--	--	--
Net investment income	4,624,431	6,297,050	(726,526)	4,963,072	2,318,587	(149,552)	1,956,527	--	--	--
Benefit payments, including refunds of employee contributions	(2,109,666)	(1,947,829)	(1,862,037)	(1,747,236)	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--
Administrative expense	(36,269)	(34,109)	(30,800)	(25,960)	(25,187)	(22,465)	(23,112)	--	--	--
Other	10,582	11,026	5,776	1,191	117,451	(75,338)	(55,733)	--	--	--
Net change in plan fiduciary net position	4,806,487	6,413,893	(689,284)	5,045,409	2,719,357	179,060	2,222,628	--	--	--
Plan fiduciary net position - beginning	44,759,985	38,346,092	39,035,376	33,989,967	31,270,610	31,091,550	28,868,922	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 49,566,472</u>	<u>\$ 44,759,985</u>	<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>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ 5,134,385</u>	<u>\$ 2,907,857</u>	<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>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	90.61%	93.90%	86.14%	93.32%	87.20%	86.65%	92.85%	--	--	--
Covered payroll	\$ 11,896,369	\$ 11,069,761	\$ 10,235,654	\$ 9,996,457	\$ 10,166,146	\$ 9,353,495	\$ 8,392,795	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	43.16%	26.27%	60.28%	27.96%	49.09%	51.52%	28.51%	--	--	--

Notes to Schedule:

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

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

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 1,562,149	\$ 1,484,644	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494	\$ 838,134
Contributions in relation to the actuarially determined contribution	(1,562,149)	(1,484,644)	(1,312,872)	(1,207,807)	(1,154,590)	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)	(838,134)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 13,017,920	\$ 11,896,369	\$ 11,069,761	\$ 10,235,654	\$ 9,996,451	\$ 10,166,145	\$ 9,353,495	\$ 8,392,795	\$ 7,738,451	\$ 7,326,347
Contributions as a percentage of covered payroll	12.00%	12.48%	11.86%	11.80%	11.55%	11.44%	11.99%	12.28%	11.74%	11.44%

Valuation date: 12/31/2020

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
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service, 4.6%, average, including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.

Changes in Assumptions and Methods Reflected

in the Schedule of Employer Contributions 2015: New inflation, mortality and other assumptions were reflected..
 2017: New inflation, mortality and other assumptions were reflected..
 2017: New inflation, mortality and other assumptions were reflected..

Changes to Plan Provisions Reflected in the Schedule of Employer Contributions

2015: No changes in plan provisions. 2016: Employer contributions reflect that a 1% flat COLA was adopted. 2017: New annuity purchase rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions. 2019: No changes in plan provisions. 2020 - No changes in plan provisions.

WASHINGTON COUNTY, TEXAS

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

	Fiscal Year Ended									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB liability:										
Service cost	\$ 267,069	\$ 200,487	\$ 200,487	\$ 192,591	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	91,086	178,036	166,892	172,461	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	(271,021)	--	--	--	--	--	--	--	--
Changes of assumptions or other inputs	--	63,896	--	--	--	--	--	--	--	--
Benefit payments	(283,810)	(283,810)	(308,296)	(308,296)	--	--	--	--	--	--
Net change in total OPEB liability	74,345	(112,412)	59,083	56,756	--	--	--	--	--	--
Total OPEB liability - beginning	4,171,354	4,283,766	4,224,683	4,167,927	--	--	--	--	--	--
Total OPEB liability - ending	\$ 4,245,699	\$ 4,171,354	\$ 4,283,766	\$ 4,224,683	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered employee payroll	\$ 9,134,761	\$ 9,134,761	\$ 8,537,098	\$ 8,537,098	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	46.48%	45.66%	50.18%	49.49%	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2020.

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

2021	2.12%
2020	2.12%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA

- (1) There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.
- (2) This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

WASHINGTON COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

A. Budgetary Information

Annual budgets are adopted on the cash basis for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, American Rescue Plan Act, Hwy 290/36, JP Technology Fund, District Attorney LEOSE, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Rural Addressing, Law Library, Check and Process, Sheriff Escrow, 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, District Court Archive, Unclaimed and Abandoned Property, Homeland Security, Community Development Program, Tobacco Settlement, Clerks Election, Rural Health Pilot Program, Bail Bond, Sheriff's Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, 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	\$ 528,532	\$ 3,097,974	\$ (2,183,416)	\$ 1,443,090
Road and Bridge	345,199	194,315	115,831	655,345
Emergency Medical Services	(7,125)	939,640	(1,784,237)	(851,722)
American Rescue Plan	5,677	--	--	5,677
Hwy 290/36	4,727	--	--	4,727
JP Technology Fund	3,281	--	--	3,281
District Attorney LEOSE	663	--	--	663
District Attorney	36,617	--	(9,619)	26,998
District Attorney Hot Check	(1,073)	--	--	(1,073)
Ambulance Service Supplement	(130,308)	152,582	(152,582)	(130,308)
EMS Donations	57,317	--	(169)	57,148
Rural Addressing	(1,932)	--	--	(1,932)
Law Library	1,731	--	--	1,731

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
Check and Process	(3,412)	--	--	(3,412)
Sheriff Escrow	1,795	--	--	1,795
Child Foster Care	7,362	--	--	7,362
District Attorney Forfeiture	(12,467)	--	--	(12,467)
Sheriff Forfeiture Fund	237	--	--	237
County Clerk Record Management Preservation	62,372	--	(330)	62,042
OPEB Funding	2,658	--	--	2,658
Records Management District Clerk	4,476	--	--	4,476
County and District Court Technology	1,835	--	--	1,835
Record Preservation	6,358	--	(30,265)	(23,907)
Archive Fee - County Clerk	24,746	--	--	24,746
Personnel Employee Testing	5,791	--	--	5,791
Constable #1 Training Fund	(1,131)	--	--	(1,131)
Constable #2 Training Fund	81	--	--	81
Constable #3 Training Fund	(734)	--	--	(734)
Constable #4 Training Fund	209	--	--	209
Courthouse Security	9,431	--	--	9,431
District Court Archive	4,385	--	--	4,385
Unclaimed and Abandoned Property	152	--	--	152
Homeland Security	4	--	--	4
Community Development Program	4	--	--	4
Tobacco Settlement	(2,791)	--	--	(2,791)
Clerks Election	6,867	--	--	6,867
Rural Health Pilot Program	172	--	--	172
Bail Bond Fund	263	--	--	263
SO Training Fund	250	--	--	250
Sheriff's Donation	23,145	--	(188)	22,957
Hotel/Motel Fund	93,296	--	--	93,296
Healthy County Rewards	(1,150)	--	--	(1,150)
County Attorney Pretrial Diversion	(3,463)	--	--	(3,463)
Tax Note Series 2007	163,149	568	--	163,717

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2021:

Special Revenue Funds	
Emergency Medical Service	\$1,155,464
Silver Crayon Project	10,000

WASHINGTON COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

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:	
District Attorney Hot Check	\$1,500
Records Management Preservation	2,712

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

CUSTODIAL FUNDS

Custodial Funds are used to account for assets held by the government as a custodian 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 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.

Fairgrounds - is used to account for receipts and related expenses associated with the operation of the Fairgrounds.

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, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,191,467	\$ 1,663,937	\$ 785,163	\$ 7,640,567
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	175,383	--	175,383
<i>Intergovernmental</i>	152,582	744	--	153,326
Restricted assets:				
<i>Cash and cash equivalents</i>	--	478,850	--	478,850
Total Assets	<u>\$ 5,344,049</u>	<u>\$ 2,318,914</u>	<u>\$ 785,163</u>	<u>\$ 8,448,126</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 40,427	\$ --	\$ --	\$ 40,427
<i>Accrued liabilities and other payables</i>	35,624	--	--	35,624
<i>Due to other funds</i>	10,000	--	--	10,000
Total Liabilities	<u>86,051</u>	<u>--</u>	<u>--</u>	<u>86,051</u>
Deferred Inflows of Resources				
<i>Deferred revenue - taxes</i>	--	176,047	--	176,047
<i>Deferred revenue - grants</i>	152,582	--	--	152,582
<i>Taxes collected in advance</i>	--	478,850	--	478,850
Total Deferred Inflows of Resources	<u>152,582</u>	<u>654,897</u>	<u>--</u>	<u>807,479</u>
Fund balances:				
<i>Restricted</i>	4,400,284	1,664,017	--	6,064,301
<i>Committed</i>	715,132	--	785,163	1,500,295
<i>Unassigned</i>	(10,000)	--	--	(10,000)
Total fund balances	<u>5,105,416</u>	<u>1,664,017</u>	<u>785,163</u>	<u>7,554,596</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,344,049</u>	<u>\$ 2,318,914</u>	<u>\$ 785,163</u>	<u>\$ 8,448,126</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ 147,015	\$ 568,350	\$ --	\$ 715,365
Intergovernmental	599,173	--	--	599,173
Charges for services	298,779	--	--	298,779
Interest	38,286	13,353	716	52,355
Miscellaneous	184,199	--	--	184,199
Total revenues	<u>1,267,452</u>	<u>581,703</u>	<u>716</u>	<u>1,849,871</u>
Expenditures:				
Current:				
General administration	135,146	--	--	135,146
Judicial	46,078	--	--	46,078
Legal	707,593	--	--	707,593
Financial administration	9,297	--	--	9,297
Public facilities	17,909	--	--	17,909
Public safety	58,272	--	--	58,272
Public transportation	--	--	1,623	1,623
Health and welfare	700,025	--	--	700,025
Culture and recreation	57,950	--	--	57,950
Conservation	5,000	--	--	5,000
Debt service:				
Principal	--	365,000	--	365,000
Interest and fiscal charges	--	52,969	--	52,969
Bond issuance costs	--	--	103,191	103,191
Total expenditures	<u>1,737,270</u>	<u>417,969</u>	<u>104,814</u>	<u>2,260,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(469,818)</u>	<u>163,734</u>	<u>(104,098)</u>	<u>(410,182)</u>
Other financing sources (uses):				
Transfers in	676,960	--	--	676,960
Transfers out	(45,748)	--	--	(45,748)
Issuance of bonds	--	31,687	918,314	950,001
Discount on bonds issued	--	--	(29,053)	(29,053)
Total other financing sources (uses)	<u>631,212</u>	<u>31,687</u>	<u>889,261</u>	<u>1,552,160</u>
Net change in fund balances	161,394	195,421	785,163	1,141,978
Fund balances, January 1	4,804,022	1,468,596	--	6,272,618
Prior Period Adjustment	140,000	--	--	140,000
Fund balances, December 31	<u>\$ 5,105,416</u>	<u>\$ 1,664,017</u>	<u>\$ 785,163</u>	<u>\$ 7,554,596</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2021

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney LEOSE</u>	<u>District Attorney</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 586,044	\$ 111,523	\$ 3,667	\$ 57,634
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 586,044</u>	<u>\$ 111,523</u>	<u>\$ 3,667</u>	<u>\$ 57,634</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 9,475
<i>Accrued liabilities and other payables</i>	--	--	--	33,839
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>43,314</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>	586,044	111,523	3,667	--
<i>Committed</i>	--	--	--	14,320
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>586,044</u>	<u>111,523</u>	<u>3,667</u>	<u>14,320</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 586,044</u>	<u>\$ 111,523</u>	<u>\$ 3,667</u>	<u>\$ 57,634</u>

<u>District Attorney Hot Check</u>	<u>Ambulance Service Supplement</u>	<u>Corona Virus Relief Fund</u>	<u>Silver Crayon Project</u>	<u>EMS Donations</u>
\$ 2,770	\$ 276,405	\$ 987,095	\$ --	\$ 259,069
--	152,582	--	--	--
<u>\$ 2,770</u>	<u>\$ 428,987</u>	<u>\$ 987,095</u>	<u>\$ --</u>	<u>\$ 259,069</u>
\$ --	\$ --	\$ --	\$ --	\$ 169
--	--	--	--	1,785
--	--	--	10,000	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>10,000</u>	<u>1,954</u>
--	152,582	--	--	--
<u>--</u>	<u>152,582</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,770	276,405	987,095	--	--
--	--	--	--	257,115
--	--	--	(10,000)	--
<u>2,770</u>	<u>276,405</u>	<u>987,095</u>	<u>(10,000)</u>	<u>257,115</u>
<u>\$ 2,770</u>	<u>\$ 428,987</u>	<u>\$ 987,095</u>	<u>\$ --</u>	<u>\$ 259,069</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2021

	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 139,910	\$ 41,331	\$ 33,743	\$ 18,671
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 139,910</u>	<u>\$ 41,331</u>	<u>\$ 33,743</u>	<u>\$ 18,671</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>	--	41,331	33,743	18,671
<i>Committed</i>	139,910	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>139,910</u>	<u>41,331</u>	<u>33,743</u>	<u>18,671</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 139,910</u>	<u>\$ 41,331</u>	<u>\$ 33,743</u>	<u>\$ 18,671</u>

Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding
\$ 128,712	\$ 57,891	\$ 20,311	\$ 292,147	\$ 239,196
--	--	--	--	--
<u>128,712</u>	<u>57,891</u>	<u>20,311</u>	<u>292,147</u>	<u>239,196</u>
\$ --	\$ --	\$ --	\$ 330	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>330</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
128,712	57,891	20,311	291,817	--
--	--	--	--	239,196
<u>128,712</u>	<u>57,891</u>	<u>20,311</u>	<u>291,817</u>	<u>239,196</u>
<u>\$ 128,712</u>	<u>\$ 57,891</u>	<u>\$ 20,311</u>	<u>\$ 292,147</u>	<u>\$ 239,196</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Records Management Preservation DC	County and District Court Technology	Record Preservation	Archive Fee County Clerk
ASSETS				
<i>Cash and cash equivalents</i>	\$ 46,722	\$ 24,515	\$ 168,299	\$ 256,183
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 46,722</u>	<u>\$ 24,515</u>	<u>\$ 168,299</u>	<u>\$ 256,183</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>--</u>	<u>--</u>	<u>30,265</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>	46,722	24,515	138,034	256,183
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>46,722</u>	<u>24,515</u>	<u>138,034</u>	<u>256,183</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 46,722</u>	<u>\$ 24,515</u>	<u>\$ 168,299</u>	<u>\$ 256,183</u>

Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund
\$ 14,997	\$ 1,592	\$ 1,162	\$ 3,217	\$ 5,687
--	--	--	--	--
<u>14,997</u>	<u>1,592</u>	<u>1,162</u>	<u>3,217</u>	<u>5,687</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	1,592	1,162	3,217	5,687
14,997	--	--	--	--
<u>14,997</u>	<u>1,592</u>	<u>1,162</u>	<u>3,217</u>	<u>5,687</u>
<u>\$ 14,997</u>	<u>\$ 1,592</u>	<u>\$ 1,162</u>	<u>\$ 3,217</u>	<u>\$ 5,687</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	<u>Courthouse Security</u>	<u>District Court Archive</u>	<u>Unclaimed and Abandoned Property</u>	<u>Homeland Security</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 176,822	\$ 26,299	\$ 23,109	\$ 567
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 176,822</u>	<u>\$ 26,299</u>	<u>\$ 23,109</u>	<u>\$ 567</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>	176,822	26,299	23,109	567
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>176,822</u>	<u>26,299</u>	<u>23,109</u>	<u>567</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 176,822</u>	<u>\$ 26,299</u>	<u>\$ 23,109</u>	<u>\$ 567</u>

<u>Community Development Program</u>	<u>Tobacco Settlement</u>	<u>Clerks Election</u>	<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>
\$ 623	\$ 390,687	\$ 43,119	\$ 28,456	\$ 6,475
--	--	--	--	--
<u>\$ 623</u>	<u>\$ 390,687</u>	<u>\$ 43,119</u>	<u>\$ 28,456</u>	<u>\$ 6,475</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
623	390,687	--	28,456	--
--	--	43,119	--	6,475
--	--	--	--	--
<u>623</u>	<u>390,687</u>	<u>43,119</u>	<u>28,456</u>	<u>6,475</u>
<u>\$ 623</u>	<u>\$ 390,687</u>	<u>\$ 43,119</u>	<u>\$ 28,456</u>	<u>\$ 6,475</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	SO Training Fund	Sheriff's Donations
ASSETS		
<i>Cash and cash equivalents</i>	\$ 22,228	\$ 175,163
Receivables (net of allowances for uncollectibles):		
<i>Intergovernmental</i>	--	--
Restricted assets:		
Total Assets	<u>\$ 22,228</u>	<u>\$ 175,163</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ --	\$ 188
<i>Accrued liabilities and other payables</i>	--	--
<i>Due to other funds</i>	--	--
Total Liabilities	<u>--</u>	<u>188</u>
Deferred Inflows of Resources		
<i>Deferred revenue - grants</i>	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>
Fund balances:		
<i>Restricted</i>	22,228	174,975
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
Total fund balances (deficits)	<u>22,228</u>	<u>174,975</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 22,228</u>	 <u>\$ 175,163</u>

Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 506,876	\$ 401	\$ 12,149	\$ 5,191,467
--	--	--	152,582
<u>\$ 506,876</u>	<u>\$ 401</u>	<u>\$ 12,149</u>	<u>\$ 5,344,049</u>
\$ --	\$ --	\$ --	\$ 40,427
--	--	--	35,624
<u>--</u>	<u>--</u>	<u>--</u>	<u>10,000</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>86,051</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>152,582</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>152,582</u>
506,876	401	12,149	4,400,284
--	--	--	715,132
<u>--</u>	<u>--</u>	<u>--</u>	<u>(10,000)</u>
<u>506,876</u>	<u>401</u>	<u>12,149</u>	<u>5,105,416</u>
<u>\$ 506,876</u>	<u>\$ 401</u>	<u>\$ 12,149</u>	<u>\$ 5,344,049</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	642	74,420
<i>Charges for services</i>	--	7,432	--	--
<i>Interest</i>	4,727	1,205	21	298
<i>Miscellaneous</i>	--	--	--	2,413
Total revenues	<u>4,727</u>	<u>8,637</u>	<u>663</u>	<u>77,131</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	5,356	--	--
<i>Legal</i>	--	--	--	706,093
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>5,356</u>	<u>--</u>	<u>706,093</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,727</u>	<u>3,281</u>	<u>663</u>	<u>(628,962)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	655,960
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>655,960</u>
Net change in fund balances	<u>4,727</u>	<u>3,281</u>	<u>663</u>	<u>26,998</u>
Fund balances (deficits), January 1	<u>581,317</u>	<u>108,242</u>	<u>3,004</u>	<u>(12,678)</u>
Prior Period Adjustment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances (deficits), December 31	<u>\$ 586,044</u>	<u>\$ 111,523</u>	<u>\$ 3,667</u>	<u>\$ 14,320</u>

District Attorney Hot Check	Ambulance Service Supplement	Corona Virus Relief Fund	Silver Crayon Project	EMS Donations
\$ --	\$ --	\$ --	\$ --	\$ --
--	487,468	--	--	--
403	--	--	--	--
24	3,126	5,201	--	1,603
--	--	--	--	134,025
<u>427</u>	<u>490,594</u>	<u>5,201</u>	<u>--</u>	<u>135,628</u>
--	--	--	--	--
--	--	--	--	--
1,500	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	620,902	--	--	78,480
--	--	--	--	--
--	--	--	5,000	--
<u>1,500</u>	<u>620,902</u>	<u>--</u>	<u>5,000</u>	<u>78,480</u>
<u>(1,073)</u>	<u>(130,308)</u>	<u>5,201</u>	<u>(5,000)</u>	<u>57,148</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(1,073)	(130,308)	5,201	(5,000)	57,148
3,843	406,713	981,894	(5,000)	199,967
--	--	--	--	--
<u>\$ 2,770</u>	<u>\$ 276,405</u>	<u>\$ 987,095</u>	<u>\$ (10,000)</u>	<u>\$ 257,115</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	13,280	705	--
<i>Interest</i>	1,169	239	1	107
<i>Miscellaneous</i>	1,478	--	1,877	1,688
Total revenues	<u>2,647</u>	<u>13,519</u>	<u>2,583</u>	<u>1,795</u>
Expenditures:				
Current:				
<i>General administration</i>	4,579	11,788	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Total expenditures	<u>4,579</u>	<u>11,788</u>	<u>--</u>	<u>--</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(1,932)</u>	 <u>1,731</u>	 <u>2,583</u>	 <u>1,795</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	(5,995)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(5,995)</u>	<u>--</u>
 Net change in fund balances	 <u>(1,932)</u>	 <u>1,731</u>	 <u>(3,412)</u>	 <u>1,795</u>
 Fund balances (deficits), January 1	 141,842	 39,600	 37,155	 16,876
Prior Period Adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 139,910</u>	<u>\$ 41,331</u>	<u>\$ 33,743</u>	<u>\$ 18,671</u>

Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	8,773	103	104,609	--
876	462	134	1,702	2,658
1,129	--	--	--	--
<u>2,005</u>	<u>9,235</u>	<u>237</u>	<u>106,311</u>	<u>2,658</u>
--	--	--	44,269	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
643	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>643</u>	<u>--</u>	<u>--</u>	<u>44,269</u>	<u>--</u>
<u>1,362</u>	<u>9,235</u>	<u>237</u>	<u>62,042</u>	<u>2,658</u>
6,000	--	--	--	--
--	(21,702)	--	--	--
<u>6,000</u>	<u>(21,702)</u>	<u>--</u>	<u>--</u>	<u>--</u>
7,362	(12,467)	237	62,042	2,658
121,350	70,358	20,074	229,775	236,538
--	--	--	--	--
<u>\$ 128,712</u>	<u>\$ 57,891</u>	<u>\$ 20,311</u>	<u>\$ 291,817</u>	<u>\$ 239,196</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Records Management Preservation DC	County and District Court Technology	Record Preservation	Archive Fee County Clerk
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	6,918	1,693	12,663	97,169
<i>Interest</i>	270	142	1,164	2,087
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>7,188</u>	<u>1,835</u>	<u>13,827</u>	<u>99,256</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	74,510
<i>Judicial</i>	2,712	--	37,734	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Total expenditures	<u>2,712</u>	<u>--</u>	<u>37,734</u>	<u>74,510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,476</u>	<u>1,835</u>	<u>(23,907)</u>	<u>24,746</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	4,476	1,835	(23,907)	24,746
Fund balances (deficits), January 1	42,246	22,680	161,941	231,437
Prior Period Adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 46,722</u>	<u>\$ 24,515</u>	<u>\$ 138,034</u>	<u>\$ 256,183</u>

Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	692	691	643	630
--	--	--	--	--
88	16	9	27	39
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>88</u>	<u>708</u>	<u>700</u>	<u>670</u>	<u>669</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
9,297	--	--	--	--
--	1,839	619	1,404	460
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>9,297</u>	<u>1,839</u>	<u>619</u>	<u>1,404</u>	<u>460</u>
<u>(9,209)</u>	<u>(1,131)</u>	<u>81</u>	<u>(734)</u>	<u>209</u>
15,000	--	--	--	--
--	--	--	--	--
<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
5,791	(1,131)	81	(734)	209
9,206	2,723	1,081	3,951	5,478
--	--	--	--	--
<u>\$ 14,997</u>	<u>\$ 1,592</u>	<u>\$ 1,162</u>	<u>\$ 3,217</u>	<u>\$ 5,687</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	25,787	4,244	--	--
<i>Interest</i>	1,553	141	152	4
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>27,340</u>	<u>4,385</u>	<u>152</u>	<u>4</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	17,909	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
Total expenditures	<u>17,909</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,431</u>	<u>4,385</u>	<u>152</u>	<u>4</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	9,431	4,385	152	4
Fund balances (deficits), January 1	167,391	21,914	22,957	563
Prior Period Adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 176,822</u>	<u>\$ 26,299</u>	<u>\$ 23,109</u>	<u>\$ 567</u>

Community Development Program	Tobacco Settlement	Clerks Election	Rural Health Pilot Program	Bail Bond
\$ --	\$ --	\$ --	\$ --	\$ --
--	30,488	--	--	--
--	--	--	--	500
4	3,193	233	172	39
--	--	6,634	--	--
<u>4</u>	<u>33,681</u>	<u>6,867</u>	<u>172</u>	<u>539</u>
--	--	--	--	--
--	--	--	--	276
--	--	--	--	--
--	--	--	--	--
--	36,472	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>36,472</u>	<u>--</u>	<u>--</u>	<u>276</u>
4	(2,791)	6,867	172	263
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4	(2,791)	6,867	172	263
619	393,478	36,252	28,284	6,212
--	--	--	--	--
<u>\$ 623</u>	<u>\$ 390,687</u>	<u>\$ 43,119</u>	<u>\$ 28,456</u>	<u>\$ 6,475</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	SO Training Fund	Sheriff's Donations
Revenues:		
<i>Taxes</i>	\$ --	\$ --
<i>Intergovernmental</i>	3,499	--
<i>Charges for services</i>	--	--
<i>Interest</i>	145	927
<i>Miscellaneous</i>	--	33,875
Total revenues	<u>3,644</u>	<u>34,802</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>	3,394	11,845
<i>Health and welfare</i>	--	--
<i>Culture and recreation</i>	--	--
<i>Conservation</i>	--	--
Total expenditures	<u>3,394</u>	<u>11,845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>250</u>	<u>22,957</u>
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	250	22,957
Fund balances (deficits), January 1	21,978	152,018
Prior Period Adjustment	--	--
Fund balances (deficits), December 31	<u>\$ 22,228</u>	<u>\$ 174,975</u>

Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 147,015	\$ --	\$ --	\$ 147,015
--	--	--	599,173
--	--	14,500	298,779
4,231	9	88	38,286
--	1,080	--	184,199
<u>151,246</u>	<u>1,089</u>	<u>14,588</u>	<u>1,267,452</u>
--	--	--	135,146
--	--	--	46,078
--	--	--	707,593
--	--	--	9,297
--	--	--	17,909
--	2,239	--	58,272
--	--	--	700,025
57,950	--	--	57,950
--	--	--	5,000
<u>57,950</u>	<u>2,239</u>	<u>--</u>	<u>1,737,270</u>
<u>93,296</u>	<u>(1,150)</u>	<u>14,588</u>	<u>(469,818)</u>
--	--	--	676,960
--	--	(18,051)	(45,748)
--	--	(18,051)	631,212
93,296	(1,150)	(3,463)	161,394
273,580	1,551	15,612	4,804,022
140,000	--	--	140,000
<u>\$ 506,876</u>	<u>\$ 401</u>	<u>\$ 12,149</u>	<u>\$ 5,105,416</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 7,000	\$ 4,727	\$ (2,273)
Total Interest	<u>7,000</u>	<u>4,727</u>	<u>(2,273)</u>
Total receipts	<u>7,000</u>	<u>4,727</u>	<u>(2,273)</u>
Net change in unrestricted cash balances	7,000	4,727	(2,273)
Unrestricted cash, January 1	581,317	581,317	--
Unrestricted cash, December 31	<u>\$ 588,317</u>	<u>\$ 586,044</u>	<u>\$ (2,273)</u>

WASHINGTON COUNTY, TEXAS
JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Justice court number one fees</i>	\$ 2,000	\$ 2,246	\$ 246
<i>Justice court number two fees</i>	1,000	1,007	7
<i>Justice court number three fees</i>	2,500	2,147	(353)
<i>Justice court number four fees</i>	1,500	2,032	532
<i>Total Charges for services</i>	<u>7,000</u>	<u>7,432</u>	<u>432</u>
 <i>Interest</i>			
<i>Interest</i>	<u>1,500</u>	<u>1,205</u>	<u>(295)</u>
<i>Total Interest</i>	<u>1,500</u>	<u>1,205</u>	<u>(295)</u>
<i>Total receipts</i>	<u>8,500</u>	<u>8,637</u>	<u>137</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>Justice Court Number One</i>			
<i>Supplies</i>	7,000	4,245	2,755
<i>Other services and charges</i>	1,500	1,111	389
<i>Total Justice Court Number One</i>	<u>8,500</u>	<u>5,356</u>	<u>3,144</u>
 <i>Total Judicial</i>	<u>8,500</u>	<u>5,356</u>	<u>3,144</u>
 <i>Total disbursements</i>	<u>8,500</u>	<u>5,356</u>	<u>3,144</u>
Net change in unrestricted cash balances	--	3,281	3,281
Unrestricted cash, January 1	108,242	108,242	--
Unrestricted cash, December 31	<u>\$ 108,242</u>	<u>\$ 111,523</u>	<u>\$ 3,281</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY LEASE FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 700	\$ 642	\$ (58)
Total Intergovernmental	<u>700</u>	<u>642</u>	<u>(58)</u>
<i>Interest</i>			
Interest	--	21	21
Total Interest	<u>--</u>	<u>21</u>	<u>21</u>
Total receipts	<u>700</u>	<u>663</u>	<u>(37)</u>
Net change in unrestricted cash balances	700	663	(37)
Unrestricted cash, January 1	3,004	3,004	--
Unrestricted cash, December 31	<u>\$ 3,704</u>	<u>\$ 3,667</u>	<u>\$ (37)</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 74,420	\$ 74,420	\$ --
Total Intergovernmental	<u>74,420</u>	<u>74,420</u>	<u>--</u>
<i>Interest</i>			
Interest	450	298	(152)
Total Interest	<u>450</u>	<u>298</u>	<u>(152)</u>
<i>Miscellaneous</i>			
Miscellaneous	--	3,055	3,055
Total Miscellaneous	<u>--</u>	<u>3,055</u>	<u>3,055</u>
Total receipts	<u>74,870</u>	<u>77,773</u>	<u>2,903</u>
Disbursements:			
Current:			
<i>Legal</i>			
District Attorney			
Personnel services	481,274	481,270	4
Benefits	170,549	170,534	15
Supplies	9,367	9,087	280
Other services and charges	47,938	36,225	11,713
Total District Attorney	<u>709,128</u>	<u>697,116</u>	<u>12,012</u>
Total Legal	<u>709,128</u>	<u>697,116</u>	<u>12,012</u>
Total disbursements	<u>709,128</u>	<u>697,116</u>	<u>12,012</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(634,258)</u>	<u>(619,343)</u>	<u>14,915</u>
Other financing sources (uses):			
Transfers in	634,258	655,960	21,702
Total other financing sources (uses)	<u>634,258</u>	<u>655,960</u>	<u>21,702</u>
Net change in unrestricted cash balances	--	36,617	36,617
Unrestricted cash, January 1	21,017	21,017	--
Unrestricted cash, December 31	<u>\$ 21,017</u>	<u>\$ 57,634</u>	<u>\$ 36,617</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 300	\$ 403	\$ 103
Total Charges for services	<u>300</u>	<u>403</u>	<u>103</u>
Interest			
Interest	56	24	(32)
Total Interest	<u>56</u>	<u>24</u>	<u>(32)</u>
Total receipts	<u>356</u>	<u>427</u>	<u>71</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	--	1,500	(1,500)
Total District Attorney	<u>--</u>	<u>1,500</u>	<u>(1,500)</u>
County Attorney			
Total Legal	<u>--</u>	<u>1,500</u>	<u>(1,500)</u>
Total disbursements	<u>--</u>	<u>1,500</u>	<u>(1,500)</u>
Net change in unrestricted cash balances	356	(1,073)	(1,429)
Unrestricted cash, January 1	3,843	3,843	--
Unrestricted cash, December 31	<u>\$ 4,199</u>	<u>\$ 2,770</u>	<u>\$ (1,429)</u>

WASHINGTON COUNTY, TEXAS
 AMBULANCE SERVICE SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
Federal shared revenues	\$ 100,000	\$ 487,468	\$ 387,468
Total Intergovernmental	<u>100,000</u>	<u>487,468</u>	<u>387,468</u>
Interest			
Interest	6,200	3,126	(3,074)
Total Interest	<u>6,200</u>	<u>3,126</u>	<u>(3,074)</u>
Total receipts	<u>106,200</u>	<u>490,594</u>	<u>384,394</u>
Disbursements:			
Current:			
Emergency Medical Services			
Supplies	8,471	8,471	--
Other services and charges	46,310	46,309	1
Capital outlay	566,123	566,122	1
Total Emergency Medical Services	<u>620,904</u>	<u>620,902</u>	<u>2</u>
Total Health and Welfare	<u>620,904</u>	<u>620,902</u>	<u>2</u>
Total disbursements	<u>620,904</u>	<u>620,902</u>	<u>2</u>
Net change in unrestricted cash balances	(514,704)	(130,308)	384,396
Unrestricted cash, January 1	406,713	406,713	--
Unrestricted cash, December 31	<u>\$ (107,991)</u>	<u>\$ 276,405</u>	<u>\$ 384,396</u>

WASHINGTON COUNTY, TEXAS

EMS DONATIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 2,000	\$ 1,603	\$ (397)
Total Interest	<u>2,000</u>	<u>1,603</u>	<u>(397)</u>
Miscellaneous			
Contributions and donations	100,000	106,113	6,113
Miscellaneous	18,825	28,081	9,256
Total Miscellaneous	<u>118,825</u>	<u>134,194</u>	<u>15,369</u>
Total receipts	<u>120,825</u>	<u>135,797</u>	<u>14,972</u>
Disbursements:			
Current:			
Emergency Medical Services			
Personnel services	3,000	3,000	--
Benefits	630	629	1
Supplies	48,371	48,368	3
Other services and charges	26,484	26,483	1
Total Emergency Medical Services	<u>78,485</u>	<u>78,480</u>	<u>5</u>
Total Health and Welfare	<u>78,485</u>	<u>78,480</u>	<u>5</u>
Total disbursements	<u>78,485</u>	<u>78,480</u>	<u>5</u>
Net change in unrestricted cash balances	42,340	57,317	14,977
Unrestricted cash, January 1	201,752	201,752	--
Unrestricted cash, December 31	<u>\$ 244,092</u>	<u>\$ 259,069</u>	<u>\$ 14,977</u>

WASHINGTON COUNTY, TEXAS
RURAL ADDRESSING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 1,700	\$ 1,169	\$ (531)
Total Interest	<u>1,700</u>	<u>1,169</u>	<u>(531)</u>
Miscellaneous			
Miscellaneous	1,500	1,478	(22)
Total Miscellaneous	<u>1,500</u>	<u>1,478</u>	<u>(22)</u>
Total receipts	<u>3,200</u>	<u>2,647</u>	<u>(553)</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Supplies	4,580	4,579	1
Total Nondepartmental	<u>4,580</u>	<u>4,579</u>	<u>1</u>
Total General Administration	<u>4,580</u>	<u>4,579</u>	<u>1</u>
Total disbursements	<u>4,580</u>	<u>4,579</u>	<u>1</u>
Net change in unrestricted cash balances	(1,380)	(1,932)	(552)
Unrestricted cash, January 1	141,842	141,842	--
Unrestricted cash, December 31	<u>\$ 140,462</u>	<u>\$ 139,910</u>	<u>\$ (552)</u>

WASHINGTON COUNTY, TEXAS

LAW LIBRARY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 12,000	\$ 13,280	\$ 1,280
Total Charges for services	<u>12,000</u>	<u>13,280</u>	<u>1,280</u>
Interest			
Interest	450	239	(211)
Total Interest	<u>450</u>	<u>239</u>	<u>(211)</u>
Total receipts	<u>12,450</u>	<u>13,519</u>	<u>1,069</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Other services and charges	12,450	11,788	662
Total Nondepartmental	<u>12,450</u>	<u>11,788</u>	<u>662</u>
Total General Administration	<u>12,450</u>	<u>11,788</u>	<u>662</u>
Total disbursements	<u>12,450</u>	<u>11,788</u>	<u>662</u>
Net change in unrestricted cash balances	--	1,731	1,731
Unrestricted cash, January 1	39,600	39,600	--
Unrestricted cash, December 31	<u>\$ 39,600</u>	<u>\$ 41,331</u>	<u>\$ 1,731</u>

WASHINGTON COUNTY, TEXAS
 CHECK AND PROCESS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Charges to customers</i>	\$ 1,500	\$ 705	\$ (795)
<i>Total Charges for services</i>	<u>1,500</u>	<u>705</u>	<u>(795)</u>
<i>Interest</i>			
<i>Interest</i>	--	1	1
<i>Total Interest</i>	<u>--</u>	<u>1</u>	<u>1</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	--	1,877	1,877
<i>Total Miscellaneous</i>	<u>--</u>	<u>1,877</u>	<u>1,877</u>
Total receipts	<u>1,500</u>	<u>2,583</u>	<u>1,083</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(5,996)</u>	<u>(5,995)</u>	<u>1</u>
Total other financing sources (uses)	<u>(5,996)</u>	<u>(5,995)</u>	<u>1</u>
Net change in unrestricted cash balances	(4,496)	(3,412)	1,084
Unrestricted cash, January 1	37,155	37,155	--
Unrestricted cash, December 31	<u>\$ 32,659</u>	<u>\$ 33,743</u>	<u>\$ 1,084</u>

WASHINGTON COUNTY, TEXAS
SHERIFF ESCROW
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 200	\$ 107	\$ (93)
Total Interest	<u>200</u>	<u>107</u>	<u>(93)</u>
Miscellaneous			
Miscellaneous	750	1,688	938
Total Miscellaneous	<u>750</u>	<u>1,688</u>	<u>938</u>
Total receipts	<u>950</u>	<u>1,795</u>	<u>845</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Other services and charges	950	--	950
Total Sheriff	<u>950</u>	<u>--</u>	<u>950</u>
Total Public Safety	<u>950</u>	<u>--</u>	<u>950</u>
Total disbursements	<u>950</u>	<u>--</u>	<u>950</u>
Net change in unrestricted cash balances	--	1,795	1,795
Unrestricted cash, January 1	16,876	16,876	--
Unrestricted cash, December 31	<u>\$ 16,876</u>	<u>\$ 18,671</u>	<u>\$ 1,795</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

CHILD FOSTER CARE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 1,250	\$ 876	\$ (374)
Total Interest	<u>1,250</u>	<u>876</u>	<u>(374)</u>
Miscellaneous			
Miscellaneous	1,750	1,129	(621)
Total Miscellaneous	<u>1,750</u>	<u>1,129</u>	<u>(621)</u>
Total receipts	<u>3,000</u>	<u>2,005</u>	<u>(995)</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	4,800	517	4,283
Other services and charges	4,200	126	4,074
Total Social Services	<u>9,000</u>	<u>643</u>	<u>8,357</u>
Total Health and Welfare	<u>9,000</u>	<u>643</u>	<u>8,357</u>
Total disbursements	<u>9,000</u>	<u>643</u>	<u>8,357</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,000)</u>	<u>1,362</u>	<u>7,362</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	--	7,362	7,362
Unrestricted cash, January 1	121,350	121,350	--
Unrestricted cash, December 31	<u>\$ 121,350</u>	<u>\$ 128,712</u>	<u>\$ 7,362</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 10,000	\$ 8,773	\$ (1,227)
<i>Total Charges for services</i>	<u>10,000</u>	<u>8,773</u>	<u>(1,227)</u>
 <i>Interest</i>			
<i>Interest</i>	950	462	(488)
<i>Total Interest</i>	<u>950</u>	<u>462</u>	<u>(488)</u>
 Total receipts	<u>10,950</u>	<u>9,235</u>	<u>(1,715)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(21,703)</u>	<u>(21,702)</u>	<u>1</u>
Total other financing sources (uses)	<u>(21,703)</u>	<u>(21,702)</u>	<u>1</u>
Net change in unrestricted cash balances	(10,753)	(12,467)	(1,714)
Unrestricted cash, January 1	70,358	70,358	--
Unrestricted cash, December 31	<u>\$ 59,605</u>	<u>\$ 57,891</u>	<u>\$ (1,714)</u>

WASHINGTON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 3,000	\$ 103	\$ (2,897)
<i>Total Charges for services</i>	<u>3,000</u>	<u>103</u>	<u>(2,897)</u>
 <i>Interest</i>			
<i>Interest</i>	550	134	(416)
<i>Total Interest</i>	<u>550</u>	<u>134</u>	<u>(416)</u>
 Total receipts	<u>3,550</u>	<u>237</u>	<u>(3,313)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
<i>Sheriff</i>			
<i>Supplies</i>	3,000	--	3,000
<i>Total Sheriff</i>	<u>3,000</u>	<u>--</u>	<u>3,000</u>
 <i>Total Public Safety</i>	<u>3,000</u>	<u>--</u>	<u>3,000</u>
 Total disbursements	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Net change in unrestricted cash balances	550	237	(313)
Unrestricted cash, January 1	20,074	20,074	--
Unrestricted cash, December 31	<u>\$ 20,624</u>	<u>\$ 20,311</u>	<u>\$ (313)</u>

WASHINGTON COUNTY, TEXAS

COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 81,000	\$ 104,609	\$ 23,609
Total Charges for services	<u>81,000</u>	<u>104,609</u>	<u>23,609</u>
Interest			
Interest	1,260	1,702	442
Total Interest	<u>1,260</u>	<u>1,702</u>	<u>442</u>
Total receipts	<u>82,260</u>	<u>106,311</u>	<u>24,051</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	6,869	5,317	1,552
Other services and charges	33,498	30,988	2,510
Capital outlay	16,133	7,634	8,499
Total County Clerk	<u>56,500</u>	<u>43,939</u>	<u>12,561</u>
Total General Administration	<u>56,500</u>	<u>43,939</u>	<u>12,561</u>
Total disbursements	<u>56,500</u>	<u>43,939</u>	<u>12,561</u>
Net change in unrestricted cash balances	25,760	62,372	36,612
Unrestricted cash, January 1	229,775	229,775	--
Unrestricted cash, December 31	<u>\$ 255,535</u>	<u>\$ 292,147</u>	<u>\$ 36,612</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-20

OPEB FUNDING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 3,500	\$ 2,658	\$ (842)
Total Interest	<u>3,500</u>	<u>2,658</u>	<u>(842)</u>
Total receipts	<u>3,500</u>	<u>2,658</u>	<u>(842)</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Supplies	500	--	500
Other services and charges	500	--	500
Total Personnel and benefits	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Appraisal District			
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	2,500	2,658	158
Unrestricted cash, January 1	236,538	236,538	--
Unrestricted cash, December 31	<u>\$ 239,038</u>	<u>\$ 239,196</u>	<u>\$ 158</u>

WASHINGTON COUNTY, TEXAS

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 5,500	\$ 6,918	\$ 1,418
Total Charges for services	<u>5,500</u>	<u>6,918</u>	<u>1,418</u>
Interest			
Interest	440	270	(170)
Total Interest	<u>440</u>	<u>270</u>	<u>(170)</u>
Total receipts	<u>5,940</u>	<u>7,188</u>	<u>1,248</u>
Disbursements:			
Judicial			
District Clerk			
Capital outlay	--	2,712	(2,712)
Total District Clerk	<u>--</u>	<u>2,712</u>	<u>(2,712)</u>
Total Judicial	<u>--</u>	<u>2,712</u>	<u>(2,712)</u>
Total disbursements	<u>--</u>	<u>2,712</u>	<u>(2,712)</u>
Net change in unrestricted cash balances	5,940	4,476	(1,464)
Unrestricted cash, January 1	42,246	42,246	--
Unrestricted cash, December 31	<u>\$ 48,186</u>	<u>\$ 46,722</u>	<u>\$ (1,464)</u>

WASHINGTON COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 1,400	\$ 1,693	\$ 293
<i>Total Charges for services</i>	<u>1,400</u>	<u>1,693</u>	<u>293</u>
 <i>Interest</i>			
<i>Interest</i>	<u>250</u>	<u>142</u>	<u>(108)</u>
<i>Total Interest</i>	<u>250</u>	<u>142</u>	<u>(108)</u>
 Total receipts	<u>1,650</u>	<u>1,835</u>	<u>185</u>
Net change in unrestricted cash balances	1,650	1,835	185
Unrestricted cash, January 1	22,680	22,680	--
Unrestricted cash, December 31	<u>\$ 24,330</u>	<u>\$ 24,515</u>	<u>\$ 185</u>

WASHINGTON COUNTY, TEXAS
 RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 12,500	\$ 12,663	\$ 163
Total Charges for services	<u>12,500</u>	<u>12,663</u>	<u>163</u>
Interest			
Interest	1,500	1,164	(336)
Total Interest	<u>1,500</u>	<u>1,164</u>	<u>(336)</u>
Total receipts	<u>14,000</u>	<u>13,827</u>	<u>(173)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	454	--	454
Other services and charges	2,000	1,924	76
Capital outlay	36,046	5,545	30,501
Total District Clerk	<u>38,500</u>	<u>7,469</u>	<u>31,031</u>
Total Judicial	<u>38,500</u>	<u>7,469</u>	<u>31,031</u>
Net change in unrestricted cash balances	(24,500)	6,358	30,858
Unrestricted cash, January 1	161,941	161,941	--
Unrestricted cash, December 31	<u>\$ 137,441</u>	<u>\$ 168,299</u>	<u>\$ 30,858</u>

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 75,000	\$ 97,169	\$ 22,169
Total Charges for services	<u>75,000</u>	<u>97,169</u>	<u>22,169</u>
Interest			
Interest	2,600	2,087	(513)
Total Interest	<u>2,600</u>	<u>2,087</u>	<u>(513)</u>
Total receipts	<u>77,600</u>	<u>99,256</u>	<u>21,656</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Other services and charges	660	660	--
Capital outlay	73,850	73,850	--
Total County Clerk	<u>74,510</u>	<u>74,510</u>	<u>--</u>
Total General Administration	<u>74,510</u>	<u>74,510</u>	<u>--</u>
Total disbursements	<u>74,510</u>	<u>74,510</u>	<u>--</u>
Net change in unrestricted cash balances	3,090	24,746	21,656
Unrestricted cash, January 1	231,437	231,437	--
Unrestricted cash, December 31	<u>\$ 234,527</u>	<u>\$ 256,183</u>	<u>\$ 21,656</u>

WASHINGTON COUNTY, TEXAS
 PERSONNEL EMPLOYEE TESTING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 100	\$ 88	\$ (12)
Total Interest	<u>100</u>	<u>88</u>	<u>(12)</u>
Total receipts	<u>100</u>	<u>88</u>	<u>(12)</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	15,100	9,297	5,803
Total Personnel and benefits	<u>15,100</u>	<u>9,297</u>	<u>5,803</u>
Total Financial Administration	<u>15,100</u>	<u>9,297</u>	<u>5,803</u>
Total disbursements	<u>15,100</u>	<u>9,297</u>	<u>5,803</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(15,000)</u>	<u>(9,209)</u>	<u>5,791</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	--	5,791	5,791
Unrestricted cash, January 1	9,206	9,206	--
Unrestricted cash, December 31	<u>\$ 9,206</u>	<u>\$ 14,997</u>	<u>\$ 5,791</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #1 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 730	\$ 692	\$ (38)
Total Intergovernmental	<u>730</u>	<u>692</u>	<u>(38)</u>
<i>Interest</i>			
Interest	30	16	(14)
Total Interest	<u>30</u>	<u>16</u>	<u>(14)</u>
Total receipts	<u>760</u>	<u>708</u>	<u>(52)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number One			
Other services and charges	1,839	1,839	--
Total Constable Number One	<u>1,839</u>	<u>1,839</u>	<u>--</u>
Total Public Safety	<u>1,839</u>	<u>1,839</u>	<u>--</u>
Total disbursements	<u>1,839</u>	<u>1,839</u>	<u>--</u>
Net change in unrestricted cash balances	(1,079)	(1,131)	(52)
Unrestricted cash, January 1	2,723	2,723	--
Unrestricted cash, December 31	<u>\$ 1,644</u>	<u>\$ 1,592</u>	<u>\$ (52)</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #2 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 730	\$ 691	\$ (39)
Total Intergovernmental	<u>730</u>	<u>691</u>	<u>(39)</u>
<i>Interest</i>			
Interest	13	9	(4)
Total Interest	<u>13</u>	<u>9</u>	<u>(4)</u>
Total receipts	<u>743</u>	<u>700</u>	<u>(43)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Two			
Other services and charges	1,500	619	881
Total Constable Number Two	<u>1,500</u>	<u>619</u>	<u>881</u>
Total Public Safety	<u>1,500</u>	<u>619</u>	<u>881</u>
Total disbursements	<u>1,500</u>	<u>619</u>	<u>881</u>
Net change in unrestricted cash balances	(757)	81	838
Unrestricted cash, January 1	1,081	1,081	--
Unrestricted cash, December 31	<u>\$ 324</u>	<u>\$ 1,162</u>	<u>\$ 838</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #3 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 730	\$ 643	\$ (87)
Total Intergovernmental	<u>730</u>	<u>643</u>	<u>(87)</u>
<i>Interest</i>			
Interest	50	27	(23)
Total Interest	<u>50</u>	<u>27</u>	<u>(23)</u>
Total receipts	<u>780</u>	<u>670</u>	<u>(110)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Three			
Other services and charges	1,500	1,404	96
Total Constable Number Three	<u>1,500</u>	<u>1,404</u>	<u>96</u>
Total Public Safety	<u>1,500</u>	<u>1,404</u>	<u>96</u>
Total disbursements	<u>1,500</u>	<u>1,404</u>	<u>96</u>
Net change in unrestricted cash balances	(720)	(734)	(14)
Unrestricted cash, January 1	3,951	3,951	--
Unrestricted cash, December 31	<u>\$ 3,231</u>	<u>\$ 3,217</u>	<u>\$ (14)</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #4 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Intergovernmental			
State shared revenues	\$ 730	\$ 630	\$ (100)
Total Intergovernmental	<u>730</u>	<u>630</u>	<u>(100)</u>
Interest			
Interest	50	39	(11)
Total Interest	<u>50</u>	<u>39</u>	<u>(11)</u>
Total receipts	<u>780</u>	<u>669</u>	<u>(111)</u>
Disbursements:			
Current:			
Public safety			
Constable Number Four			
Other services and charges	1,500	460	1,040
Total Constable Number Four	<u>1,500</u>	<u>460</u>	<u>1,040</u>
Total Public Safety	<u>1,500</u>	<u>460</u>	<u>1,040</u>
Total disbursements	<u>1,500</u>	<u>460</u>	<u>1,040</u>
Net change in unrestricted cash balances	(720)	209	929
Unrestricted cash, January 1	5,478	5,478	--
Unrestricted cash, December 31	<u>\$ 4,758</u>	<u>\$ 5,687</u>	<u>\$ 929</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 20,800	\$ 25,787	\$ 4,987
Total Charges for services	<u>20,800</u>	<u>25,787</u>	<u>4,987</u>
Interest			
Interest	<u>2,200</u>	<u>1,553</u>	<u>(647)</u>
Total Interest	<u>2,200</u>	<u>1,553</u>	<u>(647)</u>
Total receipts	<u>23,000</u>	<u>27,340</u>	<u>4,340</u>
Disbursements:			
Current:			
Public facilities			
County Courthouse			
Supplies	2,000	963	1,037
Other services and charges	4,510	456	4,054
Capital outlay	<u>16,490</u>	<u>16,490</u>	<u>--</u>
Total County Courthouse	<u>23,000</u>	<u>17,909</u>	<u>5,091</u>
Total Public Facilities	<u>23,000</u>	<u>17,909</u>	<u>5,091</u>
Total disbursements	<u>23,000</u>	<u>17,909</u>	<u>5,091</u>
Net change in unrestricted cash balances	--	9,431	9,431
Unrestricted cash, January 1	<u>167,391</u>	<u>167,391</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 167,391</u>	<u>\$ 176,822</u>	<u>\$ 9,431</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT COURT ARCHIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 4,400	\$ 4,244	\$ (156)
<i>Total Charges for services</i>	<u>4,400</u>	<u>4,244</u>	<u>(156)</u>
 <i>Interest</i>			
<i>Interest</i>	160	141	(19)
<i>Total Interest</i>	<u>160</u>	<u>141</u>	<u>(19)</u>
 Total receipts	<u>4,560</u>	<u>4,385</u>	<u>(175)</u>
Net change in unrestricted cash balances	4,560	4,385	(175)
Unrestricted cash, January 1	21,914	21,914	--
Unrestricted cash, December 31	<u>\$ 26,474</u>	<u>\$ 26,299</u>	<u>\$ (175)</u>

WASHINGTON COUNTY, TEXAS
 UNCLAIMED AND ABANDONED PROPERTY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 280	\$ 152	\$ (128)
Total Interest	<u>280</u>	<u>152</u>	<u>(128)</u>
Miscellaneous			
Miscellaneous	350	--	(350)
Total Miscellaneous	<u>350</u>	<u>--</u>	<u>(350)</u>
Total receipts	<u>630</u>	<u>152</u>	<u>(478)</u>
Net change in unrestricted cash balances	630	152	(478)
Unrestricted cash, January 1	22,957	22,957	--
Unrestricted cash, December 31	<u>\$ 23,587</u>	<u>\$ 23,109</u>	<u>\$ (478)</u>

WASHINGTON COUNTY, TEXAS
HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Interest</i>			
<i>Interest</i>	\$ 7	\$ 4	\$ (3)
<i>Total Interest</i>	<u>7</u>	<u>4</u>	<u>(3)</u>
Total receipts	<u>7</u>	<u>4</u>	<u>(3)</u>
Net change in unrestricted cash balances	7	4	(3)
Unrestricted cash, January 1	563	563	--
Unrestricted cash, December 31	<u>\$ 570</u>	<u>\$ 567</u>	<u>\$ (3)</u>

WASHINGTON COUNTY, TEXAS
COMMUNITY DEVELOPMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Interest</i>			
<i>Interest</i>	\$ 7	\$ 4	\$ (3)
<i>Total Interest</i>	<u>7</u>	<u>4</u>	<u>(3)</u>
Total receipts	<u>7</u>	<u>4</u>	<u>(3)</u>
Net change in unrestricted cash balances	7	4	(3)
Unrestricted cash, January 1	619	619	--
Unrestricted cash, December 31	<u>\$ 626</u>	<u>\$ 623</u>	<u>\$ (3)</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 24,900	\$ 30,488	\$ 5,588
Total Intergovernmental	<u>24,900</u>	<u>30,488</u>	<u>5,588</u>
<i>Interest</i>			
Interest	<u>5,100</u>	<u>3,193</u>	<u>(1,907)</u>
Total Interest	<u>5,100</u>	<u>3,193</u>	<u>(1,907)</u>
Total receipts	<u>30,000</u>	<u>33,681</u>	<u>3,681</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Sheriff			
Capital outlay	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Total Sheriff	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Total Public Safety	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Total disbursements	<u>36,472</u>	<u>36,472</u>	<u>--</u>
Net change in unrestricted cash balances	(6,472)	(2,791)	3,681
Unrestricted cash, January 1	<u>393,478</u>	<u>393,478</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 387,006</u>	<u>\$ 390,687</u>	<u>\$ 3,681</u>

WASHINGTON COUNTY, TEXAS
 CLERKS ELECTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 10	\$ 233	\$ 223
Total Interest	<u>10</u>	<u>233</u>	<u>223</u>
Miscellaneous			
Rent	500	6,634	6,134
Total Miscellaneous	<u>500</u>	<u>6,634</u>	<u>6,134</u>
Total receipts	<u>510</u>	<u>6,867</u>	<u>6,357</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Supplies	400	--	400
Total Nondepartmental	<u>400</u>	<u>--</u>	<u>400</u>
Total General Administration	<u>400</u>	<u>--</u>	<u>400</u>
Total disbursements	<u>400</u>	<u>--</u>	<u>400</u>
Net change in unrestricted cash balances	110	6,867	6,757
Unrestricted cash, January 1	<u>36,252</u>	<u>36,252</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 36,362</u>	<u>\$ 43,119</u>	<u>\$ 6,757</u>

WASHINGTON COUNTY, TEXAS
RURAL HEALTH PILOT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Interest</i>			
<i>Interest</i>	\$ 350	\$ 172	\$ (178)
<i>Total Interest</i>	<u>350</u>	<u>172</u>	<u>(178)</u>
Total receipts	<u>350</u>	<u>172</u>	<u>(178)</u>
Net change in unrestricted cash balances	350	172	(178)
Unrestricted cash, January 1	28,284	28,284	--
Unrestricted cash, December 31	<u>\$ 28,634</u>	<u>\$ 28,456</u>	<u>\$ (178)</u>

WASHINGTON COUNTY, TEXAS
 BAIL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-38

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ 500	\$ (500)
Total Charges for services	<u>1,000</u>	<u>500</u>	<u>(500)</u>
Interest			
Interest	60	39	(21)
Total Interest	<u>60</u>	<u>39</u>	<u>(21)</u>
Total receipts	<u>1,060</u>	<u>539</u>	<u>(521)</u>
Disbursements:			
Current:			
Judicial			
District Court			
Supplies	560	6	554
Other services and charges	500	270	230
Total District Court	<u>1,060</u>	<u>276</u>	<u>784</u>
Total Judicial	<u>1,060</u>	<u>276</u>	<u>784</u>
Total disbursements	<u>1,060</u>	<u>276</u>	<u>784</u>
Net change in unrestricted cash balances	--	263	263
Unrestricted cash, January 1	6,212	6,212	--
Unrestricted cash, December 31	<u>\$ 6,212</u>	<u>\$ 6,475</u>	<u>\$ 263</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 4,000	\$ 3,499	\$ (501)
Total Intergovernmental	<u>4,000</u>	<u>3,499</u>	<u>(501)</u>
<i>Interest</i>			
Interest	380	145	(235)
Total Interest	<u>380</u>	<u>145</u>	<u>(235)</u>
Total receipts	<u>4,380</u>	<u>3,644</u>	<u>(736)</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Sheriff			
Other services and charges	4,000	3,394	606
Total Sheriff	<u>4,000</u>	<u>3,394</u>	<u>606</u>
Total Public Safety	<u>4,000</u>	<u>3,394</u>	<u>606</u>
Total disbursements	<u>4,000</u>	<u>3,394</u>	<u>606</u>
Net change in unrestricted cash balances	380	250	(130)
Unrestricted cash, January 1	21,978	21,978	--
Unrestricted cash, December 31	<u>\$ 22,358</u>	<u>\$ 22,228</u>	<u>\$ (130)</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-40

SHERIFF'S DONATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 1,550	\$ 927	\$ (623)
Total Interest	<u>1,550</u>	<u>927</u>	<u>(623)</u>
Miscellaneous			
Miscellaneous	<u>30,000</u>	<u>33,875</u>	<u>3,875</u>
Total Miscellaneous	<u>30,000</u>	<u>33,875</u>	<u>3,875</u>
Total receipts	<u>31,550</u>	<u>34,802</u>	<u>3,252</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Benefits	500	456	44
Supplies	17,500	2,201	15,299
Capital outlay	<u>9,000</u>	<u>9,000</u>	<u>--</u>
Total Sheriff	<u>27,000</u>	<u>11,657</u>	<u>15,343</u>
Total Public Safety	<u>27,000</u>	<u>11,657</u>	<u>15,343</u>
Total disbursements	<u>27,000</u>	<u>11,657</u>	<u>15,343</u>
Net change in unrestricted cash balances	4,550	23,145	18,595
Unrestricted cash, January 1	152,018	152,018	--
Unrestricted cash, December 31	<u>\$ 156,568</u>	<u>\$ 175,163</u>	<u>\$ 18,595</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-41

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Taxes</i>			
<i>Hotel motel taxes</i>	\$ 100,000	\$ 147,015	\$ 47,015
<i>Total Taxes</i>	<u>100,000</u>	<u>147,015</u>	<u>47,015</u>
 <i>Interest</i>			
<i>Interest</i>	3,100	4,231	1,131
<i>Total Interest</i>	<u>3,100</u>	<u>4,231</u>	<u>1,131</u>
 Total receipts	<u>103,100</u>	<u>151,246</u>	<u>48,146</u>
Disbursements:			
Current:			
<i>Culture and Recreation</i>			
<i>Education - Library</i>			
<i>Other services and charges</i>	100,000	57,950	42,050
<i>Total Education - Library</i>	<u>100,000</u>	<u>57,950</u>	<u>42,050</u>
 <i>Total Culture and Recreation</i>	<u>100,000</u>	<u>57,950</u>	<u>42,050</u>
 Total disbursements	<u>100,000</u>	<u>57,950</u>	<u>42,050</u>
Net change in unrestricted cash balances	3,100	93,296	90,196
Unrestricted cash, January 1	413,580	413,580	--
Unrestricted cash, December 31	<u>\$ 416,680</u>	<u>\$ 506,876</u>	<u>\$ 90,196</u>

WASHINGTON COUNTY, TEXAS
 HEALTHY COUNTY REWARDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-42

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 8	\$ 9	\$ 1
Total Interest	<u>8</u>	<u>9</u>	<u>1</u>
Miscellaneous			
Contributions and donations	200	1,080	880
Total Miscellaneous	<u>200</u>	<u>1,080</u>	<u>880</u>
Total receipts	<u>208</u>	<u>1,089</u>	<u>881</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	2,241	2,239	2
Total Constable Number One	<u>2,241</u>	<u>2,239</u>	<u>2</u>
Total Public Safety	<u>2,241</u>	<u>2,239</u>	<u>2</u>
Total disbursements	<u>2,241</u>	<u>2,239</u>	<u>2</u>
Net change in unrestricted cash balances	(2,033)	(1,150)	883
Unrestricted cash, January 1	1,551	1,551	--
Unrestricted cash, December 31	<u>\$ (482)</u>	<u>\$ 401</u>	<u>883</u>

WASHINGTON COUNTY, TEXAS
 COUNTY ATTORNEY PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-43

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 10,000	\$ 14,500	\$ 4,500
Total Charges for services	<u>10,000</u>	<u>14,500</u>	<u>4,500</u>
Interest			
Interest	<u>130</u>	<u>88</u>	<u>(42)</u>
Total Interest	<u>130</u>	<u>88</u>	<u>(42)</u>
Total receipts	<u>10,130</u>	<u>14,588</u>	<u>4,458</u>
Disbursements:			
Current:			
Legal			
County Attorney			
Supplies	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Total County Attorney	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Total Legal	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Total disbursements	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Excess (deficiency) of receipts over (under) disbursements	<u>9,030</u>	<u>14,588</u>	<u>5,558</u>
Other financing sources (uses):			
Transfers out	<u>(18,051)</u>	<u>(18,051)</u>	<u>--</u>
Total other financing sources (uses)	<u>(18,051)</u>	<u>(18,051)</u>	<u>--</u>
Net change in unrestricted cash balances	(9,021)	(3,463)	5,558
Unrestricted cash, January 1	15,612	15,612	--
Unrestricted cash, December 31	<u>\$ 6,591</u>	<u>\$ 12,149</u>	<u>\$ 5,558</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2021

	<u>Pecan Glen Road District Debt Service</u>	<u>Tax Note Series 2007</u>	<u>Total Nonmajor Debt Service Funds (See Exhibit C-1)</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 33,469	\$ 1,630,468	\$ 1,663,937
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	175,383	175,383
<i>Intergovernmental</i>	744	--	744
Restricted assets:			
<i>Cash and cash equivalents</i>	18,313	460,537	478,850
Total Assets	<u>\$ 52,526</u>	<u>\$ 2,266,388</u>	<u>\$ 2,318,914</u>
DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Deferred Inflows of Resources			
<i>Deferred revenue - taxes</i>	\$ 2,509	\$ 173,538	\$ 176,047
<i>Taxes collected in advance</i>	18,313	460,537	478,850
Total Deferred Inflows of Resources	<u>20,822</u>	<u>634,075</u>	<u>654,897</u>
Fund balances:			
<i>Restricted</i>	31,704	1,632,313	1,664,017
Total fund balances	<u>31,704</u>	<u>1,632,313</u>	<u>1,664,017</u>
<i>Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 52,526</u>	<u>\$ 2,266,388</u>	<u>\$ 2,318,914</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Pecan Glen Road District Debt Service	Tax Note Series 2007	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenues:			
<i>Taxes</i>	\$ --	\$ 568,350	\$ 568,350
<i>Interest</i>	17	13,336	13,353
Total revenues	<u>17</u>	<u>581,686</u>	<u>581,703</u>
Expenditures:			
Current:			
Debt service:			
<i>Principal</i>	--	365,000	365,000
<i>Interest and fiscal charges</i>	--	52,969	52,969
Total expenditures	<u>--</u>	<u>417,969</u>	<u>417,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17</u>	<u>163,717</u>	<u>163,734</u>
Other financing sources (uses):			
<i>Issuance of bonds</i>	<u>31,687</u>	<u>--</u>	<u>31,687</u>
Total other financing sources (uses)	<u>31,687</u>	<u>--</u>	<u>31,687</u>
Net change in fund balances	31,704	163,717	195,421
Fund balances, January 1	<u>--</u>	<u>1,468,596</u>	<u>1,468,596</u>
Fund balances, December 31	<u>\$ 31,704</u>	<u>\$ 1,632,313</u>	<u>\$ 1,664,017</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-46

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Ad valorem tax</i>	\$ 486,154	\$ 567,782	\$ 81,628
<i>Total Taxes</i>	<u>486,154</u>	<u>567,782</u>	<u>81,628</u>
 <i>Interest</i>			
<i>Interest</i>	10,000	13,336	3,336
<i>Total Interest</i>	<u>10,000</u>	<u>13,336</u>	<u>3,336</u>
 Total receipts	<u>496,154</u>	<u>581,118</u>	<u>84,964</u>
Disbursements:			
Debt service:			
<i>Principal</i>	365,000	365,000	--
<i>Interest and fiscal charges</i>	<u>52,975</u>	<u>52,969</u>	<u>6</u>
Total disbursements	<u>417,975</u>	<u>417,969</u>	<u>6</u>
Net change in unrestricted cash balances	78,179	163,149	84,970
Unrestricted cash, January 1	1,467,319	1,467,319	--
Unrestricted cash, December 31	<u>\$ 1,545,498</u>	<u>\$ 1,630,468</u>	<u>\$ 84,970</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

DECEMBER 31, 2021

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
<i>Cash and cash equivalents</i>	\$ 7,415	\$ 4,343	\$ 5,156	\$ 6,450
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>7,415</u>	<u>4,343</u>	<u>5,156</u>	<u>6,450</u>
LIABILITIES				
<i>Due to other funds</i>	7,415	4,343	5,156	6,450
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>7,415</u>	<u>4,343</u>	<u>5,156</u>	<u>6,450</u>
NET POSITION				
<i>Restricted for individuals and others</i>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>Tax Assessor Collector</u>	<u>County Attorney</u>
\$ 134,784	\$ 4,946,235	\$ 76,144	\$ 647,239	\$ 155
--	--	--	--	--
<u>134,784</u>	<u>4,946,235</u>	<u>76,144</u>	<u>647,239</u>	<u>155</u>
10,491	5,270	--	--	--
--	--	--	641,152	--
--	--	--	--	--
<u>10,491</u>	<u>5,270</u>	<u>--</u>	<u>641,152</u>	<u>--</u>
<u>\$ 124,293</u>	<u>\$ 4,940,965</u>	<u>\$ 76,144</u>	<u>\$ 6,087</u>	<u>\$ 155</u>

WASHINGTON COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY NET POSITION**CUSTODIAL FUNDS**DECEMBER 31, 2021*

	<u>Criminal Justice</u>	<u>Snack Account</u>	<u>Community Service Restitution</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 43,874	\$ 14,644	\$ 59,293
<i>Due from other funds</i>	<u>39,125</u>	<u>--</u>	<u>--</u>
Total Assets	<u>82,999</u>	<u>14,644</u>	<u>59,293</u>
LIABILITIES			
<i>Due to other funds</i>	--	--	--
<i>Due to other governments</i>	82,999	--	--
<i>Due to others</i>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>82,999</u>	<u>--</u>	<u>--</u>
NET POSITION			
<i>Restricted for individuals and others</i>	<u>\$ --</u>	<u>\$ 14,644</u>	<u>\$ 59,293</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
Additions:				
<i>Tax collections</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	165,281	102,867	196,035	141,019
<i>Receipts from fiduciaries</i>	--	--	--	--
<i>Miscellaneous</i>	71	69	113	91
Total Additions	<u>165,352</u>	<u>102,936</u>	<u>196,148</u>	<u>141,110</u>
Deductions:				
<i>Payments to county</i>	165,303	102,936	196,148	141,075
<i>Payments to other governments</i>	--	--	--	--
<i>Payments to beneficiaries</i>	--	--	--	--
<i>Other</i>	49	--	--	35
Total Deductions	<u>165,352</u>	<u>102,936</u>	<u>196,148</u>	<u>141,110</u>
Change in Net Position	--	--	--	--
Net Position-Beginning of the Year	--	--	--	--
Net Position-End of the Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney	County Treasurer
\$ --	\$ --	\$ --	\$ 19,923,998	\$ --	\$ 21,322,441
1,247,616	267,133	--	--	--	--
76,853	4,664,480	331,737	--	8,437	--
376	2,979	108	27,997	179	7,690
<u>1,324,845</u>	<u>4,934,592</u>	<u>331,845</u>	<u>19,951,995</u>	<u>8,616</u>	<u>21,330,131</u>
1,251,048	269,356	2,829	2,970,984	--	21,330,131
4,933	1,397	--	16,975,552	--	--
594,696	2,301	1,199	189	--	--
34,284	225,236	375,924	5,640	8,628	--
<u>1,884,961</u>	<u>498,290</u>	<u>379,952</u>	<u>19,952,365</u>	<u>8,628</u>	<u>21,330,131</u>
(560,116)	4,436,302	(48,107)	(370)	(12)	--
684,409	504,663	124,251	6,457	167	--
<u>\$ 124,293</u>	<u>\$ 4,940,965</u>	<u>\$ 76,144</u>	<u>\$ 6,087</u>	<u>\$ 155</u>	<u>\$ --</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Criminal Justice	Snack Account	Community Service Restitution
Additions:			
<i>Tax collections</i>	\$ --	\$ --	\$ --
<i>Fees of office</i>	397,319	--	--
<i>Receipts from fiduciaries</i>	--	--	--
<i>Miscellaneous</i>	--	2,953	391
Total Additions	<u>397,319</u>	<u>2,953</u>	<u>391</u>
Deductions:			
<i>Payments to county</i>	--	--	--
<i>Payments to other governments</i>	361,886	--	--
<i>Payments to beneficiaries</i>	--	--	--
<i>Other</i>	35,433	5,028	--
Total Deductions	<u>397,319</u>	<u>5,028</u>	<u>--</u>
Change in Net Position	--	(2,075)	391
Net Position-Beginning of the Year	--	16,719	58,902
Net Position-End of the Year	<u>\$ --</u>	<u>\$ 14,644</u>	<u>\$ 59,293</u>

**EXHIBIT C-48
(PAGE 2 OF 2)**

<u>BPA/DA Seized Money</u>	<u>Environmental Clearing Fund</u>	<u>Total Custodial Funds (See Exhibit A-8)</u>
\$ 35,361	\$ --	\$ 41,281,800
--	86,669	2,603,939
--	--	5,081,507
--	48	43,065
<u>35,361</u>	<u>86,717</u>	<u>49,010,311</u>
--	85,818	26,515,628
--	--	17,343,768
--	--	598,385
<u>12,411</u>	<u>402</u>	<u>703,070</u>
<u>12,411</u>	<u>86,220</u>	<u>45,160,851</u>
22,950	497	3,849,460
<u>29,672</u>	<u>5,166</u>	<u>1,430,406</u>
<u>\$ 52,622</u>	<u>\$ 5,663</u>	<u>\$ 5,279,866</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2021

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 35,850	\$ 1,760,326	\$ 436,727	\$ 2,232,903
Total Assets	<u>35,850</u>	<u>1,760,326</u>	<u>436,727</u>	<u>2,232,903</u>
LIABILITIES				
<i>Accounts payable</i>	--	35,723	--	35,723
Total Liabilities	<u>--</u>	<u>35,723</u>	<u>--</u>	<u>35,723</u>
NET POSITION				
<i>Held in trust for other purposes</i>	<u>\$ 35,850</u>	<u>\$ 1,724,603</u>	<u>\$ 436,727</u>	<u>\$ 2,197,180</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
<i>Investment Income</i>	\$ 265	\$ 11,640	\$ 4,090	\$ 15,995
<i>Lease income</i>	--	344,391	33,408	377,799
<i>Miscellaneous</i>	--	389,500	--	389,500
Total Additions	<u>265</u>	<u>745,531</u>	<u>37,498</u>	<u>783,294</u>
Deductions:				
Administrative Expenses	150	36,360	--	36,510
Payments to schools	--	280,091	--	280,091
Total Deductions	<u>150</u>	<u>316,451</u>	<u>--</u>	<u>316,601</u>
Change in Net Position	115	429,080	37,498	466,693
Net Position-Beginning of the Year	<u>35,735</u>	<u>1,295,523</u>	<u>399,229</u>	<u>1,730,487</u>
Net Position-End of the Year	<u>\$ 35,850</u>	<u>\$ 1,724,603</u>	<u>\$ 436,727</u>	<u>\$ 2,197,180</u>

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*Capital Assets Used in the
Operation of Governmental Funds*

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

EXHIBIT C-51

	<u>2021</u>	<u>2020</u>
Capital assets:		
Land	\$ 649,820	\$ 649,820
Construction in progress	--	--
Buildings	22,405,779	21,149,653
Machinery and equipment	16,273,939	15,826,895
Infrastructure	<u>95,489,991</u>	<u>94,398,862</u>
Total governmental capital assets	<u>\$ 134,819,529</u>	<u>\$ 132,025,230</u>
Total investment in capital assets	<u>\$ 134,819,529</u>	<u>\$ 132,025,230</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-52

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES
DECEMBER 31, 2021

<u>Governmental Funds Capital Assets</u>	<u>12/31/20</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/21</u>
Land	\$ 649,820	\$ --	\$ --	\$ --	\$ 649,820
Construction in progress	--	--	--	--	--
Buildings	21,149,653	1,256,126	--	--	22,405,779
Machinery and Equipment	15,826,895	869,392	422,348	--	16,273,939
Infrastructure	<u>94,398,862</u>	<u>1,637,462</u>	<u>546,333</u>	<u>--</u>	<u>95,489,991</u>
Total Capital Assets	<u>\$ 132,025,230</u>	<u>\$ 3,762,980</u>	<u>\$ 968,681</u>	<u>\$ --</u>	<u>\$ 134,819,529</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-53

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

Function and Activity	Capital Assets December 31, 2020	Additions	Retirements	Transfers	Capital Assets December 31, 2021
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
Information Technology	923,615	44,055	--	22,544	990,214
County Clerk	141,615	11,285	--	--	152,900
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	213,711	--	--	--	213,711
Total General Administration	<u>1,341,733</u>	<u>55,340</u>	<u>--</u>	<u>22,544</u>	<u>1,419,617</u>
Judicial:					
District Court	--	--	--	--	--
District Attorney	42,373	--	--	--	42,373
District Clerk	73,505	--	--	--	73,505
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	15,592	--	--	--	15,592
Justice Court Number 3	28,682	--	--	--	28,682
Justice Court Number 4	15,592	--	--	--	15,592
Total Judicial	<u>200,850</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>200,850</u>
Legal:					
County Attorney	87,933	--	--	--	87,933
Total Legal	<u>87,933</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>87,933</u>
Elections:					
Elections	76,635	--	--	--	76,635
Total Elections	<u>76,635</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>76,635</u>
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	28,915	--	22,966
Total Financial Administration	<u>91,132</u>	<u>--</u>	<u>28,915</u>	<u>--</u>	<u>62,217</u>
Public Facilities:					
County Courthouse	390,176	--	--	--	390,176
Total Public Facilities	<u>390,176</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>390,176</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-53

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

Function and Activity	Capital Assets December 31, 2020	Additions	Retirements	Transfers	Capital Assets December 31, 2021
Public Safety:					
Communications	\$ 736,369	\$ --	\$ 18,000	\$ --	\$ 718,369
Constable Number 1	71,366	--	--	--	71,366
Constable Number 2	36,979	--	--	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	62,806	--	31,636	--	31,170
Sheriff	3,042,783	61,437	5,999	--	3,098,221
Department of Public Safety	--	--	--	--	--
County Jail	501,675	94,204	--	--	595,879
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	196,933	--	--	--	196,933
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	4,771,880	155,641	55,635	--	4,871,886
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	134,893	--	8,345	(22,544)	104,004
Emergency Medical Service	2,341,681	174,161	--	--	2,515,842
Total Health and Welfare	2,955,542	174,161	8,345	(22,544)	3,098,814
Culture and Recreation:					
Fairgrounds	819,141	21,871	22,668	18,532	836,876
Total Culture and Recreation	819,141	21,871	22,668	18,532	836,876
Conservation:					
Extension Service	26,226	--	--	--	26,226
Total Conservation	26,226	--	--	--	26,226
Public Transportation:					
Road and Bridge	5,065,647	462,379	306,785	(18,532)	5,202,709
Total Public Transportation	5,065,647	462,379	306,785	(18,532)	5,202,709
Total Machinery and Equipment	\$ 15,826,895	\$ 869,392	\$ 422,348	\$ --	\$ 16,273,939

STATISTICAL SECTION

This part of the Washington County, Texas's annual comprehensive 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	162
<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	167
<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	174
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	178
<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	180
<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 annual comprehensive financial reports for the relevant year.

WASHINGTON COUNTY, TEXAS

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

	2012	2013 (1)	2014	2015	2016	2017	2018	2019 (1)	2020	2021
Governmental Activities										
Net investment in capital assets	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 27,501,071	\$ 28,548,264	\$ 33,597,703	\$ 34,330,750	\$ 34,282,372
Restricted	448,338	544,469	615,840	676,730	770,280	872,926	1,019,149	1,200,950	1,508,485	2,482,913
Unrestricted	14,012,818	11,768,823	10,438,687	10,192,871	11,958,822	12,834,260	12,986,387	10,437,284	11,556,243	13,305,317
Total Governmental Activities Net Position	\$ 40,428,508	\$ 38,304,615	\$ 37,879,830	\$ 37,334,972	\$ 39,220,011	\$ 41,208,257	\$ 42,553,800	\$ 45,235,937	\$ 47,395,478	\$ 50,070,602

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

WASHINGTON COUNTY, TEXAS

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

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019 (1)	2020	2021
Expenses										
Governmental Activities:										
General administration	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563	\$ 4,940,320	\$ 4,557,519	\$ 4,345,393	\$ 4,488,326
Judicial	1,385,718	1,480,832	1,610,345	1,624,539	1,735,295	1,683,988	1,784,016	1,977,797	1,927,520	2,031,280
Legal	1,160,811	1,105,751	1,237,413	1,295,494	1,383,686	1,511,869	1,391,628	1,500,078	1,238,475	1,210,064
Elections	103,503	75,630	92,873	82,370	76,400	51,895	81,450	117,751	125,065	119,735
Financial administration	618,405	630,753	640,312	690,850	754,759	769,748	727,455	880,472	898,336	988,812
Public facilities	253,252	303,617	339,886	308,601	369,428	404,283	331,686	736,867	540,461	415,454
Public safety	4,688,843	4,356,175	4,804,353	4,729,666	5,379,651	5,584,824	5,894,318	6,668,653	7,650,308	7,955,175
Public transportation	4,026,427	5,257,654	5,214,048	5,273,646	6,628,291	4,908,549	4,915,503	4,919,463	5,678,762	6,292,908
Health and welfare	3,903,745	3,604,071	4,653,465	4,220,573	4,338,636	5,056,545	4,808,500	5,112,165	6,150,554	7,630,061
Culture and recreation	488,356	568,816	707,760	587,986	635,180	558,007	704,139	699,336	748,727	818,582
Conservation	195,551	155,696	169,838	135,450	173,571	162,777	180,465	219,304	223,343	412,822
Data processing	175,859	251,539	478,560	230,114	180,435	195,917	116,826	170,123	190,746	237,171
Interest on long-term debt	202,215	240,522	199,676	191,327	93,727	105,375	96,675	84,160	112,187	170,485
Total Governmental Activities Expenses	19,845,388	20,905,576	23,608,098	23,983,767	26,718,258	26,193,340	25,972,981	27,643,688	29,829,877	32,770,875
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	498,321	705,113	796,789	818,831	796,979	964,100	970,447	966,921	913,982	1,050,666
Judicial	1,012,401	722,767	676,982	613,617	729,069	733,348	848,410	685,850	492,698	486,149
Legal	8,647	17,274	29,330	36,798	36,305	41,532	31,676	23,739	17,111	18,091
Elections	375	--	--	--	--	--	--	--	--	--
Financial administration	266,261	248,550	248,825	224,304	232,000	219,526	243,237	227,965	202,334	285,403
Public facilities	29,926	27,090	22,669	21,683	21,982	25,459	27,128	24,511	23,710	25,787
Public safety	63,136	55,392	62,730	53,870	56,910	87,352	118,272	178,545	255,961	266,823
Public transportation	1,091,996	1,103,844	1,148,678	1,134,729	1,073,157	1,120,671	1,164,763	1,192,625	1,104,899	1,081,873
Health and welfare	3,186,515	294,928	2,177,213	2,302,831	2,411,365	3,052,394	2,850,178	3,190,798	3,309,519	4,524,310
Culture and recreation	63,922	48,825	60,060	61,086	60,556	162,295	164,109	181,945	117,522	180,144
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,305,148	736,247	1,272,297	1,406,576	1,237,328	1,504,302	1,223,968	768,949	638,434	1,308,480
Capital Grants and Contributions	365,793	13,000	656,225	520,228	2,753,212	605,561	570,536	989,212	1,298,811	828,871
Total Governmental Activities Program Revenues	7,892,441	3,973,030	7,151,798	7,194,553	9,408,863	8,516,540	8,212,724	8,431,060	8,374,981	10,056,597
Total Primary Government Net Expense	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,212,628)	\$ (21,454,896)	\$ (22,714,278)

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

WASHINGTON COUNTY, TEXAS

GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2012	2013 (2)	2014	2015	2016	2017	2018	2019 (1)	2020	2021
Net (Expense)/Revenue										
Governmental Activities	\$ <u>(11,952,947)</u>	\$ <u>(16,932,546)</u>	\$ <u>(16,456,300)</u>	\$ <u>(16,789,214)</u>	\$ <u>(17,309,395)</u>	\$ <u>(17,676,800)</u>	\$ <u>(17,760,257)</u>	\$ <u>(19,212,625)</u>	\$ <u>(21,454,896)</u>	\$ <u>(22,714,279)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063	\$ 16,538,068	\$ 17,298,091	\$ 19,167,488	\$ 19,779,609
Sales Taxes	2,327,925	2,468,872	2,541,444	2,567,607	2,516,979	2,736,248	3,315,151	3,093,842	3,072,160	3,754,447
Hotel Motel Taxes	93,315	100,659	176,558	145,979	123,233	188,162	157,658	196,273	130,278	147,015
Mixed Beverage Taxes	30,985	32,724	54,005	47,792	46,460	54,188	59,263	80,666	62,557	79,592
Investment Earnings	152,806	157,700	162,269	88,153	128,624	215,383	328,396	568,115	494,006	268,057
Miscellaneous	273,244	276,926	446,085	521,656	908,609	320,998	715,850	794,655	687,948	1,166,460
Gain (Loss) on Sale of Capital Assets	(104,366)	15,996	61,277	(22,181)	24,528	18,386	136,118	--	--	126,528
Total Governmental Activities	\$ <u>14,146,736</u>	\$ <u>14,808,653</u>	\$ <u>16,031,516</u>	\$ <u>17,873,508</u>	\$ <u>19,194,434</u>	\$ <u>19,270,428</u>	\$ <u>21,250,504</u>	\$ <u>22,031,642</u>	\$ <u>23,614,437</u>	\$ <u>25,321,708</u>
Change in Net Position										
Governmental Activities	\$ <u>2,193,789</u>	\$ <u>(2,123,893)</u>	\$ <u>(424,784)</u>	\$ <u>1,084,294</u>	\$ <u>1,885,039</u>	\$ <u>1,593,628</u>	\$ <u>3,490,247</u>	\$ <u>2,819,017</u>	\$ <u>2,159,541</u>	\$ <u>2,607,429</u>

Notes:

(1) Restated for correction of accounting error.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 2,585	\$ --	\$ --	\$ 3,477	\$ 20,419	\$ 31,192	\$ 14,446	5,657	17,765	6,594
Committed	45,500	45,500	45,500	45,500	45,500	45,500	45,500	--	--	--
Unreserved	--	--	--	--	--	--	--	--	--	--
Unassigned	6,191,267	5,984,290	5,286,348	5,360,303	5,780,847	6,810,836	8,244,451	7,974,441	9,691,194	11,145,455
Total General Fund	\$ 6,239,352	\$ 6,029,790	\$ 5,331,848	\$ 5,409,280	\$ 5,846,766	\$ 6,887,528	\$ 8,304,397	\$ 7,980,098	\$ 9,708,959	\$ 11,152,049
All Other Governmental Funds										
Nonspendable	\$ 295,297	\$ 100,757	\$ 131,676	\$ 322,889	\$ 318,928	\$ 332,952	\$ 388,339	593,105	560,683	522,331
Restricted	2,544,088	2,712,278	2,544,048	2,620,679	2,760,725	3,059,187	3,589,412	4,336,284	5,660,279	6,069,978
Committed	2,712,418	2,963,476	2,665,023	3,060,099	5,183,472	5,103,406	5,443,991	3,352,932	2,249,542	3,813,017
Unreserved, Reported In:										
Special Revenue Funds	--	--	--	--	--	--	--	--	--	--
Capital Projects Funds	--	--	--	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	(129,980)	(289,124)	(199,190)	(25,907)	--	(432,456)	(223,298)	(160,453)	(321,420)	(1,165,464)
Total All Other Governmental Funds	\$ 5,421,823	\$ 5,487,387	\$ 5,141,557	\$ 5,977,760	\$ 8,263,125	\$ 8,063,089	\$ 9,198,444	\$ 8,121,868	\$ 8,149,084	\$ 9,239,862

TABLE D-5

WASHINGTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302	\$ 20,773,072	\$ 22,368,135	\$ 23,772,650
Intergovernmental	1,293,846	658,818	1,502,570	1,390,558	3,668,776	1,542,435	1,747,141	1,610,112	1,883,850	1,846,463
Licenses, permits and fees	899,824	925,399	937,155	871,746	859,952	892,483	886,223	922,306	908,925	909,455
Fines and forfeitures	866,132	758,551	646,652	616,365	605,192	654,453	658,392	650,070	558,904	520,077
Charges for services	2,921,462	3,145,424	3,424,231	3,765,026	3,765,632	4,277,244	4,062,747	4,228,202	4,438,625	5,112,584
Interest	152,806	157,700	162,268	88,151	128,625	215,382	328,397	568,115	494,006	268,056
Miscellaneous	515,892	595,090	737,081	932,852	1,534,735	1,060,574	1,102,038	1,200,834	1,550,107	1,399,418
Total Revenues	20,474,506	20,571,044	22,761,630	24,867,640	28,639,271	27,278,342	28,775,240	29,952,711	32,202,552	33,828,703
Expenditures										
General Administration	2,702,022	2,911,710	3,381,842	4,924,861	5,110,721	5,240,543	4,989,320	4,077,917	4,002,315	4,360,983
Judicial	1,350,810	1,444,285	1,582,965	1,628,645	1,659,009	1,621,301	1,763,558	1,929,012	1,925,826	2,048,506
Legal	1,126,828	1,062,854	1,231,360	1,284,934	1,353,427	1,452,175	1,347,709	1,439,884	1,225,966	1,231,130
Elections	76,419	50,172	69,115	65,691	75,115	50,400	77,751	155,063	121,659	99,097
Financial Administration	599,501	609,805	627,507	688,282	684,886	735,703	708,126	853,966	889,501	1,000,738
Public Facilities	157,878	211,343	229,626	210,114	263,822	310,045	242,153	615,186	453,200	339,398
Public Safety	4,411,898	4,286,970	4,487,696	4,685,681	5,233,093	5,175,922	5,657,335	6,924,350	7,111,135	7,489,628
Public Transportation	4,353,315	5,122,785	6,128,274	5,248,618	6,109,916	5,728,500	5,467,166	9,686,864	6,813,486	6,341,725
Health and Welfare	3,671,855	3,504,240	4,391,737	4,128,031	4,138,340	4,866,335	4,813,127	4,966,634	6,201,269	7,954,340
Culture and Recreation	474,218	656,815	798,284	436,932	534,209	488,750	610,052	628,277	699,031	1,338,824
Conservation	144,956	152,694	166,652	157,032	161,201	154,086	174,166	212,120	220,984	284,449
Data Processing	175,470	247,985	606,232	103,333	180,435	195,917	70,197	127,381	148,004	194,429
Capital outlay	--	--	--	--	--	--	--	--	--	--
Debt Service										
Principal	295,000	305,000	320,000	290,000	295,000	305,000	315,000	325,000	857,208	365,000
Interest	185,064	173,544	161,044	150,550	141,775	132,775	123,475	111,438	87,638	52,969
Bond issue costs	--	--	--	--	--	--	--	--	59,474	103,191
Total Expenditures	19,725,234	20,740,202	24,182,334	24,002,704	25,940,949	26,457,452	26,359,135	32,053,092	30,816,696	33,204,407
Excess of Revenues Over (Under) Expenditures	749,272	(169,158)	(1,420,704)	864,936	2,698,322	820,890	2,416,105	(2,100,381)	1,385,856	624,296
Other Financing Sources (Uses)										
Debt issued - net of discount	--	--	--	--	--	--	--	--	2,032,159	920,948
Proceeds from notes payable	--	--	--	--	--	--	--	--	300,000	--
Sale of capital assets	50,404	25,165	69,833	13,728	24,529	19,836	136,119	87,134	7,973	155,747
Payment to refunded bond escrow agent	--	--	--	--	--	--	--	--	(1,969,912)	--
Capital leases	--	--	307,100	--	--	--	--	417,208	--	--
Insurance recoveries	--	--	--	--	--	--	--	507,829	--	692,877
Transfers In	1,056,973	1,133,527	1,235,842	1,334,061	1,169,900	1,160,273	1,816,113	3,618,337	1,827,287	1,982,815
Transfers Out	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)	(1,169,900)	(1,160,273)	(1,816,113)	(3,618,337)	(1,827,287)	(1,982,815)
Total Other Financing Sources (Uses)	50,404	25,165	376,933	13,728	24,529	19,836	136,119	1,012,171	370,220	1,769,572
Net Change in Fund Balances	\$ 799,676	\$ (143,993)	\$ (1,043,771)	\$ 878,664	\$ 2,722,851	\$ 840,726	\$ 2,552,224	\$ (1,088,210)	\$ 1,756,076	\$ 2,393,868
Debt Service As A Percentage Of Noncapital Expenditures	2.8%	2.7%	2.6%	2.3%	2.1%	1.8%	1.9%	1.9%	1.9%	1.8%

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>
2012	\$ 11,372,318	2,327,925	93,314	30,985	\$ 13,824,542
2013	11,727,807	2,468,872	100,659	32,724	14,330,062
2014	12,579,670	2,541,444	176,559	54,005	15,351,678
2015	14,441,564	2,567,607	145,979	47,792	17,202,942
2016	15,391,687	2,516,979	123,233	44,460	18,076,359
2017	15,649,083	2,736,248	188,162	62,278	18,635,771
2018	16,432,470	3,315,150	157,658	85,024	19,990,302
2019	17,385,422	3,093,842	196,272	97,536	20,773,072
2020	19,084,899	3,072,160	130,279	80,797	22,368,135
2021	19,769,934	3,754,446	147,015	101,255	23,772,650
Percent Change 2012-2021	73.8%	61.3%	57.5%	226.8%	72.0%

TABLE D-7

WASHINGTON COUNTY, TEXAS

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

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
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%
2020	7,832,411,967	194,377,335	3,785,260,406	4,241,528,896	0.4950	4,241,528,896	100.00%
2021	8,704,327,689	197,571,563	4,287,312,516	4,614,586,736	0.5032	4,614,586,736	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	
2012	\$ 0.4211	\$ 0.0215	\$ 0.4426	\$ 1.0432	\$ 2.3050	\$ 0.4067	\$ 4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742
2017	0.4991	0.0180	0.5171	1.0170	2.2950	0.4216	4.2507
2018	0.4991	0.0180	0.5171	1.0170	2.2950	0.4420	4.2711
2019	0.4770	0.0180	0.4950	1.0140	2.0949	0.4310	4.0349
2020	0.4807	0.0143	0.4950	1.0040	2.0871	0.4343	4.0204
2021	0.4890	0.0142	0.5032	0.9186	1.9666	0.5672	3.9556

Source: Washington County Appraisal District.

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

TABLE D-9

WASHINGTON COUNTY, TEXAS

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

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Magnolia Oil & Gas Operating LI\$	82,793,920	1	1.79%	\$ --	--	--
LCRA Transmission SRV Corp.	68,054,090	2	1.47%	31,977,810	3	1.18%
Aspen Midstream, LLC	65,603,610	3	1.42%	---	---	--
Chesapeake Operating Inc.	59,874,190	4	1.29%	--	--	--
Geosouthern Chalk II, LLC	48,317,400	5	1.04%			--
Bluebell Creameries	40,700,540	6	0.88%	45,365,063	2	1.68%
Valmont/ALS	27,478,560	7	0.59%	26,447,080	4	0.98%
Bluebonnet Elec Co-op	21,968,530	8	0.47%	--	---	--
BNSF Railway Company	20,698,160	9	0.45%	12,901,860	7	0.48%
Germania Farm Mutual Aid	15,931,085	10	0.34%	11,971,980	8	0.44%
Enervest Operating LLC	--	--	--	97,314,700	1	3.59%
ETC Texas Pipeline LTD	--	--	--	26,108,330	5	0.96%
MIC Group LLC (West)	--	--	--	19,562,210	6	0.72%
Moore Wallace North America	--	--	--	11,920,850	9	0.44%
MIC Group LLC (East)	--	--	--	11,801,300	10	0.44%
Subtotal	451,420,085		9.75%	295,371,183		10.91%
Remaining roll	4,179,334,475		90.25%	2,412,756,719		89.09%
Total Tax Roll	\$ 4,630,754,560		100.00%	\$ 2,708,127,902		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
2012	\$ 11,767,513	8,862,862	75.32%	2,626,702	\$ 11,489,564	97.64%
2013	12,684,088	9,547,471	75.27%	2,821,259	12,368,730	97.51%
2014	14,591,251	11,114,232	76.17%	3,122,838	14,237,070	97.57%
2015	15,607,457	11,770,175	75.41%	3,374,964	15,145,139	97.04%
2016	15,874,930	11,842,945	74.60%	3,486,998	15,329,943	96.57%
2017	16,741,607	12,663,081	75.64%	3,554,610	16,217,691	96.87%
2018	17,486,203	13,350,354	76.35%	3,751,174	17,101,528	97.80%
2019	19,369,231	14,778,586	76.30%	3,993,904	18,772,490	96.92%
2020	19,932,897	14,941,147	74.96%	4,399,603	19,340,750	97.03%
2021	21,978,042	16,542,420	75.27%	--	16,542,420	75.27%

Source: Washington County Appraisal District.

WASHINGTON COUNTY, TEXAS

TAXABLE SALES BY CATEGORY
 LAST TEN CALENDAR YEARS
 (UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (1)
Agriculture, Forestry, Fishing	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888	\$ 1,148,091	\$ 1,200,332	\$ 1,582,406	\$ 702,224
Mining, Quarrying, Oil & Gas Extraction	17,353,116	22,074,508	25,420,803	14,474,281	5,483,472	11,643,721	18,750,200	12,515,318	7,089,548	3,421,888
Construction	9,690,439	7,573,807	8,459,126	10,801,122	10,931,956	10,440,192	10,769,580	14,076,650	14,145,437	9,016,492
Manufacturing	24,224,250	26,209,825	26,249,213	18,226,037	14,919,079	16,279,266	18,204,844	15,110,795	13,359,381	6,967,921
Wholesale Trade	27,451,537	31,553,941	35,764,515	35,297,217	32,283,995	35,720,570	42,978,119	47,433,332	49,730,165	28,844,035
Retail Trade	220,878,803	224,235,661	225,097,767	230,256,437	239,116,275	248,388,013	251,740,259	256,661,952	269,688,201	147,051,076
Transportation, Warehousing	961,665	863,136	918,430	834,533	855,355	267,153	291,508	490,753	198,113	65,895
Information	5,132,626	6,026,584	10,325,182	11,961,160	11,063,013	10,828,597	11,484,022	18,703,307	8,052,343	3,384,560
Finance, Insurance	2,056,641	981,964	709,837	941,719	720,158	1,037,716	889,551	1,770,755	1,395,370	580,523
Real Estate, Rental, Leasing	6,576,186	6,430,212	5,969,316	6,440,914	6,890,364	6,007,254	5,469,501	7,452,861	7,301,518	3,675,269
Professional, Scientific, Technical Services	3,764,119	4,432,119	5,154,988	4,332,348	4,058,763	4,264,588	5,203,246	4,892,506	4,159,767	2,301,114
Admin, Support, Waste Mgmt, Remediation	14,414,126	15,344,883	15,932,118	17,459,694	18,388,267	19,776,262	21,377,593	22,783,268	23,828,959	12,641,826
Education Services	2,399,255	2,420,184	2,446,785	2,830,490	3,224,644	3,635,878	4,432,247	5,076,736	4,129,815	1,573,100
Health Care, Social Assistance	136,613	125,372	125,387	123,655	154,051	213,839	207,224	243,255	300,962	137,587
Arts, Entertainment, Recreation	2,393,016	2,343,723	2,460,108	2,482,910	2,410,040	2,397,554	2,535,956	2,486,168	2,409,687	1,548,718
Accommodation, Food Services	43,327,092	45,405,971	48,462,838	50,691,874	49,699,737	51,453,150	54,762,654	57,676,885	52,740,231	32,702,048
Other Services	13,202,830	12,253,228	12,631,089	12,861,260	12,948,601	13,570,335	13,756,353	13,383,983	14,168,217	8,026,781
Public Administration	--	--	--	--	--	1,641,471	1,609,699	5,880,856	1,236,103	1,459,233
Other	--	--	--	--	--	--	--	--	--	--
Total	\$ 395,496,164	\$ 409,876,176	\$ 427,827,715	\$ 420,902,624	\$ 413,962,420	\$ 438,606,447	\$ 465,610,647	\$ 487,839,712	\$ 475,516,223	\$ 264,100,290
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Office

Note (1) Only two quarters available for current year.

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>
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%
2019	0.50%	1.50%	6.25%
2020	0.50%	1.50%	6.25%
2021	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
2012	\$ --	\$ 4,740,088	\$ 4,740,088	\$ --	\$ --	\$ --
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
2016	--	3,418,023	3,418,023	--	--	--
2017	--	3,090,616	3,090,616	--	--	--
2018	--	2,630,000	2,630,000	--	--	--
2019	--	2,823,010	2,823,010	417,205	--	417,205
2020	--	2,022,443	2,022,443	--	200,000	200,000
2021	--	2,520,000	2,520,000	--	--	--

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2012	\$ 4,740,088	0.36%	\$ 139
2013	4,412,681	0.30%	129
2014	4,298,980	0.27%	127
2015	3,757,868	0.22%	111
2016	3,418,023	0.20%	99
2017	3,090,616	0.17%	89
2018	2,630,000	0.15%	76
2019	3,240,215	0.18%	93
2020	2,222,443	0.11%	62
2021	2,520,000	0.12%	70

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		
2012	\$ --	\$ --	\$ 4,320,503	\$ 4,320,503	0.16%	127
2013	--	--	3,898,238	3,898,238	0.14%	115
2014	--	--	3,483,086	3,483,086	0.12%	103
2015	--	--	3,483,086	3,483,086	0.11%	90
2016	--	--	3,418,478	3,418,478	0.10%	98
2017	--	--	3,090,616	3,090,616	0.09%	89
2018	--	--	2,753,209	2,753,209	0.08%	79
2019	--	--	2,405,802	2,405,802	0.07%	69
2020	--	--	2,022,443	2,022,443	0.05%	56
2021	--	--	2,520,000	2,520,000	0.05%	70

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)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 16,872,626	34.98700%	\$ 5,903,226
City of Burton	474,000	0.77400%	3,669
Water District			
Oak Hill Fresh Water District	552,000	1.05400%	5,818
School Districts			
Brenham Independent School District	26,352,261	62.40100%	16,444,074
Burton Independent School District	4,835,000	15.11200%	<u>730,665</u>
Subtotal, Overlapping Debt			23,087,452
County Direct Debt	2,520,000	100.00000%	<u>2,520,000</u>
Total Direct and Overlapping Debt			<u>\$ 25,607,452</u>

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

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Washington County, Texas. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The debt includes bonded debt only. The County Direct Debt include bonds issued by the blended component unit totaling \$950,000.

TABLE D-16

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020(1)	2021(1)
Assessed Value of Property	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949	\$ 3,582,322,375	\$ 4,124,880,926	\$ 4,241,528,896	\$ 4,614,586,736
Debt Limit, 10% of Assessed Debt	271,135,564	283,074,772	303,508,439	326,546,696	331,179,904	343,847,195	358,232,238	412,488,093	424,152,890	461,458,674
Amount of Debt Applicable to Limit										
General Obligation Bonds	4,740,088	4,412,681	4,070,274	3,757,868	3,418,023	3,782,143	2,630,000	2,305,000	2,022,443	2,520,000
Less Resources for Repayment	(419,585)	(514,443)	(587,188)	(646,667)	(739,545)	(840,188)	(983,171)	(1,169,174)	(1,468,596)	(1,664,017)
Total Net Debt Applicable to Limit	4,320,503	3,898,238	3,483,086	3,111,201	2,678,478	2,941,955	1,646,829	1,135,826	553,847	855,983
Legal Debt Margin	\$ <u>266,815,061</u>	\$ <u>279,176,534</u>	\$ <u>300,025,353</u>	\$ <u>323,435,495</u>	\$ <u>328,501,426</u>	\$ <u>340,905,240</u>	\$ <u>356,585,409</u>	\$ <u>411,352,267</u>	\$ <u>423,599,043</u>	\$ <u>460,602,691</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.59%	1.38%	1.15%	0.95%	0.81%	0.86%	0.46%	0.28%	0.13%	0.19%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 4,614,586,736
Debt Limit (10% of Assessed Value)	<u>461,458,674</u>
Debt Applicable to Limit:	
General Obligation Bonds	2,520,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(1,664,017)</u>
Total Net Debt Applicable to Limit	<u>855,983</u>
Legal Debt Margin	<u>\$ 460,602,691</u>

Notes:

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

TABLE D-17

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population (1)	34,093	33,938	33,863	34,438	34,765	34,765	35,043	35,108	35,882	35,805
Personal Income - (000's) (1)	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791	\$ 1,673,002	\$ 1,834,903	\$ 1,999,888	\$ 2,091,946
Per Capita Personal Income (1)	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265	\$ 55,735	\$ 58,426
Median Age (1)	39	42	42	39	42	42	42	42	42	42
School Enrollment (2)	5,232	5,076	5,243	5,200	5,367	5,434	5,434	5,528	5,356	5,429
College Enrollment (3)	17,874	18,426	19,317	19,370	19,422	18,977	19,581	19,590	17,956	16,831
Unemployment (4)	5.30%	4.50%	3.50%	5.00%	5.10%	4.20%	3.60%	3.50%	6.10%	4.00%

(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)

2021	2012
Employer [1]	Employer
Baylor Scott & White Hospital	Baylor Scott & White Hospital
Blinn College	Blinn College
Blue Bell Creameries	Blue Bell Creameries
Brenham Clinic	Brenham I.S.D.
Brenham I.S.D.	Brenham State Supported
Brenham Nursing & Rehabilitation	City of Brenham
Brenham State Supported Living Center	Germania Insurance
Brenham Wholesale	MIC Group
Germania Insurance	Valmont Industries
Wal-Mart Supercenter	Wal-Mart Supercenter

Source:

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

WASHINGTON COUNTY, TEXAS

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration	21	21	23	24	25	22	23	24	24	23
Social Services	--	--	--	--	--	--	--	--	--	--
Judicial/Courts	30	28	31	32	31	31	31	28	27	27
Legal	4	5	5	5	5	5	5	5	5	5
Financial Administration	7	8	8	8	8	8	8	8	8	8
Public Facilities	2	2	3	3	3	3	3	3	4	4
Public Safety	60	63	81	84	86	88	96	110	104	80
Public Transportation	27	30	30	30	30	30	31	31	31	28
Health and Welfare	29	37	30	41	45	48	47	45	48	44
Culture and Recreation	4	4	4	4	4	4	4	4	4	3
Conservation	5	3	3	3	3	5	3	4	4	4
Elections	--	--	--	3	3	4	3	1	1	2
Agriculture and Marine Services	--	--	--	1	1	1	1	--	--	--
Total	189	201	218	238	244	249	255	263	258	225

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					
	2012	2013	2014	2015	2016	2017
General Government						
Marriage license issued	251	217	231	236	258	254
Birth certificates	298	351	354	358	351	329
Death certificates	309	297	362	309	282	292
Judicial						
County court						
Instruments recorded	6,521	6,807	6,838	6,545	6,724	8,908
Probate cases filed	169	173	140	180	171	180
Civil cases filed	182	196	203	196	227	171
Criminal cases-County Attorney	1,028	993	841	734	778	672
District court						
Civil cases filed	284	139	188	219	235	275
Tax cases filed	112	119	60	63	22	64
Civil motions filed	3	1	3	--	9	2
Criminal cases filed	188	479	343	354	402	313
Criminal motions filed	32	232	77	121	104	81
Justice Court (1)						
Cases filed	3,785	3,648	2,242	2,542	2,983	2,920
Fines/court cost collected	\$ 896,183	\$ 1,116,507	\$ 889,746	\$ 729,611	\$ 784,668	\$ 793,406
County Court at Law						
Cases filed	334	318	312	298	325	272
Motions filed	220	208	155	175	188	179
Juvenile						
Cases filed	41	41	49	27	18	23
Legal						
County Attorney						
Restitution	\$ 40,613	\$ 37,740	\$ 66,159	\$ 47,310	\$ 42,252	\$ 32,462
Merchant fees	\$ 9,742	\$ 10,262	\$ 9,212	\$ 6,769	\$ 6,641	\$ 6,184
Public Safety						
Total Warrants Served	170	1,118	1,198	1,537	1,428	1,211
Jail bookings	2,586	2,398	2,074	2,174	1,997	1,737
Jail average daily occupancy	96	81	110	84	94	80
Public Facilities						
Fairground Rentals	\$ 104,193	\$ 94,869	\$ 96,129	\$ 105,010	\$ 128,640	\$ 120,666
Arena Rental	\$ 8,597	\$ 6,281	\$ 6,340	\$ 7,488	\$ 5,961	\$ 5,370
Event Center	\$ 48,500	\$ 35,273	\$ 40,447	\$ 41,090	\$ 31,827	\$ 27,377
VIP Room	\$ 7,600	\$ 4,725	\$ 6,700	\$ 6,901	\$ 9,191	\$ 10,075
Road and Bridge						
Miles of County Roads	628	625	625	626	626	626
Miles of paved roads	414	431	441	450	454	458
Miles of unpaved roads	213	194	185	176	172	168

Source: County offices.

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

TABLE D-20

	2018	2019	2020	2021
	240	210	220	217
	321	227	268	236
	287	278	351	373
	9,190	8,104	7,753	9,341
	195	180	171	240
	212	204	169	179
	794	712	752	724
	271	308	213	206
	41	46	13	12
	1	--	5	--
	300	377	282	239
	92	72	51	60
	3,915	3,488	2,324	2,139
\$	887,096	\$ 850,623	\$ 653,316	\$ 598,610
	324	285	250	232
	161	154	126	111
	24	11	16	27
\$	38,282	\$ 16,344	\$ 11,149	\$ 7,291
\$	2,939	\$ 1,465	\$ 1,228	\$ 845
	1,025	1,043	950	998
	1,807	2,141	1,313	1,221
	99	86	85	80
\$	127,340	\$ 125,965	\$ 63,140	\$ 120,949
\$	5,862	\$ 6,745	\$ 2,797	\$ n/a
\$	29,580	\$ 31,664	\$ 16,907	\$ 2,790
\$	9,575	\$ 9,762	\$ 6,260	\$ 6,385
	626	626	626	627
	463	464	464	465
	163	162	162	162

TABLE D-21

WASHINGTON COUNTY, TEXAS

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

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	--
Evidence Building	1	1	1	1	1	1	1	1	1	--
Jails	1	1	1	1	1	1	1	1	1	--
Patrol Units	14	14	14	17	22	22	22	22	22	22
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	1	1	1	1	1	1	1	1	1	1
EMS Station 3	--	--	--	--	--	--	1	1	1	1
EMS Station 4	--	--	--	--	--	--	1	1	1	1
Hanger	--	--	--	--	--	--	--	--	--	1
Road and Bridge										
Miles of Paved Roads	414	431	441	450	454	458	463	464	464	465
Miles of Unpaved Roads	214	194	185	176	172	168	163	162	162	162
Bridges	117	117	118	119	120	122	122	122	122	122

Source: County Offices