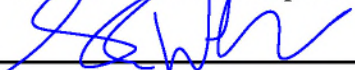


AGENDA PLACEMENT FORM

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 03/14/2025Meeting Date: 03/24/2025Submitted By: Steve WatsonDepartment: Auditor

Signature of Elected Official/Department Head:

**Court Decision:**

This section to be completed by County Judge's Office



3-24-2025

Description:Presentation of FY24 Annual Comprehensive Financial Report for Johnson
County

(May attach additional sheets if necessary)

Person to Present: Wade Whitlow, CPA, KM&L

(Presenter must be present for the item unless the item is on the Consent Agenda)

Supporting Documentation: (check one) ☐ PUBLIC ☐ CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

Estimated Length of Presentation: 10 minutes

Session Requested: (check one)

☐ Action Item ☐ Consent ☐ Workshop ☐ Executive ☒ Other Announce**Check All Departments That Have Been Notified:**☐ County Attorney ☐ IT ☐ Purchasing ☒ Auditor☐ Personnel ☐ Public Works ☐ Facilities Management

Other Department/Official (list) _____

**Please List All External Persons Who Need a Copy of Signed Documents
In Your Submission Email**

Approved in CC on 9/11/2023

JOHNSON COUNTY, TEXAS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended
September 30, 2024

JOHNSON COUNTY, TEXAS
JOHNSON COUNTY AUDITOR'S OFFICE
#2 North Main Street
Cleburne, Texas 76033



JOHNSON COUNTY, TEXAS

Annual Comprehensive Financial Report For the Year Ended September 30, 2024

Table of Contents

Page

Introductory Section

County Auditor's Letter of Transmittal	i-iv
GFOA Certificate of Achievement	v
Organizational Chart	vi
List of Principal Officials	vii

Financial Section

Independent Auditor's Report	1-4
Management's Discussion and Analysis	5-17
Basic Financial Statements:	
Government Wide Financial Statements:	
Exhibit 1 Statement of Net Position	20
Exhibit 2 Statement of Activities	21
Governmental Fund Financial Statements:	
Exhibit 3 Balance Sheet - Governmental Funds	22
Exhibit 3R Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position	23
Exhibit 4 Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	24
Exhibit 4R Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds to Governmental Activities Statement of Activities	25
Proprietary Fund Financial Statements:	
Exhibit 5 Statement of Net Position - Proprietary Funds	26
Exhibit 6 Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	27
Exhibit 7 Statement of Cash Flows - Proprietary Funds	28
Fiduciary Fund Financial Statements:	
Exhibit 8 Statement of Net Position - Fiduciary Funds	29
Exhibit 9 Statement of Changes in Net Position - Fiduciary Funds	30
Notes to the Financial Statements	32-73

Required Supplementary Information

Exhibit 10	Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund and Road & Bridge Fund	76-77
Exhibit 11	Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios	78-79
Exhibit 12	Schedule of Employer Contributions	80
Exhibit 13	Schedule of Changes in Total OPEB Liability and Related Ratios	82-83
	Notes to the Required Supplementary Information	84-85

Combining and Individual Fund Statements and Schedules

	Nonmajor Governmental Funds Descriptions	88-92
Exhibit 14	Combining Balance Sheet - Nonmajor Governmental Funds	94-108
Exhibit 15	Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds	110-124
	Schedules of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control:	
Exhibit 16	General Fund	125-132
Exhibit 17	Road & Bridge Fund	133
Exhibit 18	Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Debt Service Fund	134

JOHNSON COUNTY, TEXAS

Annual Comprehensive Financial Report For the Year Ended September 30, 2024

Table of Contents - Continued

	<u>Page</u>
Combining and Individual Fund Statements and Schedules - Continued	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
Special Revenue Funds (Nonmajor)	
Exhibit 19	Law Library Fund..... 136
Exhibit 19	Records Management & Preservation County Clerk Fund 137
Exhibit 19	Records Management & Preservation District Clerk Fund 138
Exhibit 19	Records Management & Preservation Recording Fund 139
Exhibit 19	Vital Statistics Preservation Fund 140
Exhibit 19	Election Services Contract Fund 141
Exhibit 19	District Attorney Forfeiture Fund..... 142
Exhibit 19	STOP SCU Forfeiture Fund..... 143
Exhibit 19	Juvenile Justice Alternative Education Fund..... 144
Exhibit 19	Juvenile Case Manager Fund..... 145
Exhibit 19	Juvenile Probation Fees Fund 146
Exhibit 19	Justice of the Peace Technology Fund 147
Exhibit 19	County Specialty Court Fund 148
Exhibit 19	Courthouse Security Fund 149
Exhibit 19	Justice Court Building Security Fund..... 150
Exhibit 19	Court Facility Fund 151
Exhibit 19	Guardianship Fee Fund 152
Exhibit 19	Language Access Fund 153
Exhibit 19	Court Reporter Service Fund 154
Exhibit 19	Judicial Education & Support Fund 155
Exhibit 19	Record Archives - County Clerk Fund..... 156
Exhibit 19	Record Archives - District Clerk Fund 157
Exhibit 19	County/District Court Technology Fund 158
Exhibit 19	Court Records Preservation Digital Fund..... 159
Exhibit 19	District Court Records Technology Fund 160
Exhibit 19	Indigent Health Care Fund..... 161
Exhibit 19	Right of Way Fund..... 162
Exhibit 19	Historical Commission Fund 163
Exhibit 19	Veterans Service Juror Donation's Fund..... 164
Exhibit 19	Pre-Trial Bond Supervision Fund..... 165
Exhibit 19	STOP SCU Operations Fund..... 166
Exhibit 20	Combining Statement of Net Position - Fiduciary Funds..... 168-171
Exhibit 21	Combining Statement of Changes in Net Position - Fiduciary Funds..... 172-175

Statistical Section (Unaudited)

	Statistical Content Descriptions 179
Financial Trends:	
Table 1	Net Position by Components 180-181
Table 2	Changes in Net Position 182-183
Table 3	Fund Balances, Governmental Funds 184-185
Table 4	Changes in Fund Balances, Governmental Funds 186-187
Revenue Capacity:	
Table 5	Assessed Value and Estimated Actual Value of Taxable Property 188-189
Table 6	Direct and Overlapping Property Tax Rates 190-191
Table 7	Principal Property Taxpayers 192
Table 8	Property Tax Levies and Collections 193

JOHNSON COUNTY, TEXAS

Annual Comprehensive Financial Report
For the Year Ended September 30, 2024

Table of Contents - Continued

		<u>Page</u>
	<u>Statistical Section (Unaudited)</u> - Continued	
	Debt Capacity:	
Table 9	Ratios of Outstanding Debt by Type	194-195
Table 10	Ratios of General Bonded Debt Outstanding	196
Table 11	Computation of Direct and Overlapping Debt.....	197
Table 12	Computation of Legal Debt Margin	198
	Demographic and Economic Information:	
Table 13	Demographic and Economic Statistics	199
Table 14	Principal Employers	200
	Operating Information:	
Table 15	Full-time County Government Employees by Function.....	201
Table 16	Operating Indicators by Function	202-205
Table 17	Capital Asset Statistics by Function	206-207

Federal and State Awards Section

	Independent Auditor's Report -	
	Report on Internal Control over Financial Reporting and on Compliance and Other Matters	
	Based on an Audit of Financial Statements Performed in Accordance with	
	<i>Government Auditing Standards</i>	211-212
	Independent Auditor's Report -	
	Report on Compliance for Each Major Program and on Internal Control Over Compliance	
	Required by the Uniform Guidance and Texas Grant Management Standards	213-215
	Schedule of Findings and Questioned Costs	217
	Schedule of Status of Prior Findings	218
	Corrective Action Plan.....	219
Exhibit 22	Schedule of Expenditures of Federal Awards.....	221
Exhibit 23	Schedule of Expenditures of State Awards.....	222-223
	Notes on the Schedule of Expenditures of Federal and State Awards	224-225



INTRODUCTORY SECTION





JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

March 18, 2025

Citizens of Johnson County
The Honorable District Judges and
The Honorable Commissioners Court:

In compliance with the statutory duties of the County Auditor as prescribed by Section 114.025 of the Local Government Code of the State of Texas, the Annual Comprehensive Financial Report of Johnson County, Texas (County), for the fiscal year ended September 30, 2024, is submitted herewith. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. This report has been prepared using generally accepted accounting principles and guidelines promulgated by the Governmental Accounting Standards Board. We have attempted to conform substantially to the high standards of public financial reporting as recommended by the Government Finance Officers Association of the United States and Canada. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

GAAP requires management to provide a narrative description of an 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 MD&A and should be read in alongside of it. Johnson County's MD&A can be found immediately following the report of the independent auditors.

The County is required to undergo an annual single audit in conformity with the provisions of the *Uniform Guidance* and Texas Grant Management Standards for federal and state awards, respectively. Information related to this single audit, and the independent auditors' reports of the internal control structure and compliance with applicable laws and regulations are included in the single audit section of this report.

In developing the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The County Auditor's Office continually assesses its ability to ensure that adequate internal accounting controls are in place to safeguard assets and provide reasonable assurance of proper recording of financial transactions. With this ongoing effort, and growth of the County, the internal audit function becomes a larger task each year, addressing the needs that change and growth dictate.

The County Auditor's role in the budget process is to project revenues for the ensuing fiscal year. The County Judge serves as the Budget Officer for Johnson County and compiles all of the proposed expenditures for the proposed budget. Upon adoption of the budget, budgetary controls rest with the Commissioners Court, insofar as any line-item transfers or other changes to the adopted budget must be made and approved by the Commissioners Court in accordance with Texas statutes. The County Auditor enforces budgetary policies and regulations.

ECONOMIC CONDITION AND OUTLOOK

Johnson County is strategically located in North Central Texas and is considered a part of the Fort Worth metropolitan area. Johnson County is a member of the North Central Texas Council of Governments which is comprised of sixteen counties. The area has experienced steady growth, which is expected to continue for several years due to the influence of Dallas and Fort Worth, adjacent to our northern border, and improved transportation routes.

Johnson County is experiencing growth with obvious signs of significant future growth. The region has a varied manufacturing and industrial tax base that contributes to the relatively favorable unemployment rate.

With the creation of the Johnson County Economic Development Commission (JCEDC) in September 1989, the County continues to be a competitive area for creating a favorable business climate. The JCEDC has a goal of attracting new business to the area, resulting in new jobs and significant increases to the tax rolls.

Population growth is noticeable throughout all sections of the County. Even the smaller communities have experienced very impressive residential development. Several years ago, construction of new residential developments began, and new neighborhoods continue to be built today. Combined efforts of the cities and county government have proven to be effective in attracting industry as well. Several communities, including the Cities of Cleburne, Burleson, Godley and Venus continue to experience growth in residential building. Godley, Texas currently has several subdivisions underway, in which, many are valued significantly above the average for the County. The tollway is certainly considered as a contributing factor for this development. Additionally, it has added a measurable quality of life to citizens that must commute to Fort Worth, as the travel time is about half of what it was prior to the tollway.

The County provides a full range of services authorized by statute. These services include general governmental services such as recording and licensing, sustaining the District, County and Justice Court systems, maintaining public facilities, ensuring public safety, preserving public health and welfare, aiding conservation, and maintaining County roads and bridges.

MAJOR INITIATIVES

Johnson County, because of its continued growth, is faced with many challenges in delivering services to its citizens while maintaining a conservative financial approach. The Commissioners Court has been committed to meeting increasing needs for services and facilities. The following initiatives reflect the County's commitment to ensuring that its citizens are able to live and work in an enviable environment.

For the Year

Construction for one significant project was completed; A new 911 telecommunications center is now in use. The County began exploring the remodel of other buildings to better serve the community.

FINANCIAL CONDITION

Current Condition. Johnson County continues to be well positioned financially, with above average fund balances. This financial strength has been maintained with no hardship, even with decisions to fund capital projects with available cash. The County's Fund Balance Policy, with the minimum balances established by the policy, is taken seriously. Fund balances will continue to exceed the popular rules of thumb. The unassigned fund balance of the General Fund has been at a healthy level for consecutive years, and the County has always used prudence in the decisions to use cash to finance qualifying projects.

Long Range Financial Planning. Johnson County has a determination to manage funds in a conservative and judicious manner. One initiative adopted by the County includes a separate "Operating Reserve" line-item in the budget which ensures that unexpected situations do not create unmanageable conditions. With the knowledge that mineral royalty revenues and mineral values will fluctuate with the price of natural gas, the County has never and will not put itself in a position to depend upon such revenue.

Significant Financial Policy. It is the policy of Johnson County to maintain an above-average fund balance as evidenced by the Fund Balance Policy. To ensure fund balances remain at these levels the County will strive to balance the General Fund budget each year or use only a minimum amount of the fund balance to finance the budget. This conservative practice will ensure that the County has adequate funding in future years if it faces economic challenges.

Administration. The officials having responsibility for the financial administration of the County are the County Judge and four County Commissioners (the "Commissioners Court"), the County Treasurer (all of whom are elected for four-year terms), and the County Auditor who is appointed for a two-year term by the State District Judges having jurisdiction within the County. The governing body of the County is the Commissioners Court. It has only those powers expressly granted to it by the legislature and powers necessarily implied from such grant. Among other things, it approves the County budget, determines the County tax rate, approves contracts in the name of the County, determines whether a proposition to issue bonds should be submitted to the voters, conducts official business of the County at designated meeting times, and appoints certain individuals to manage various departments.

The County Judge is the presiding officer of the Commissioners Court. Each Commissioner represents one of the four precincts into which the County is divided and is elected by the voters of the precinct. The County Commissioners supervise construction and maintenance of the County road systems as well as perform other administrative duties.

The County Treasurer is the custodian of funds and has the sole authority to disburse funds for the County. This includes receipting and depositing all funds paid to the County. The Treasurer is also the designated County Investment Officer and confers with the County Auditor regarding investments of County funds. The Commissioners Court has adopted an investment policy in compliance with the Public Funds Investment Act.

The County Auditor is responsible for substantially all County financial and accounting control functions. The responsibilities of the County Auditor include those of accounting, auditing, accounts payable and financial operations and reporting. Also, the County Auditor works with the Treasurer to determine the type, terms, and amounts of investments of County funds.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

OTHER INFORMATION

Independent Audit. The County's financial statements have been audited by KM&L, LLC., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Johnson County, Texas financial statements for the fiscal year ended September 30, 2024 are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Johnson County for its annual comprehensive financial report for fiscal year ended September 30, 2023. This was the thirty-third consecutive year that the County has earned this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy 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 annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments. The production of this report is attributable to the dedication and work of the County Auditor's Office staff and KM&L, LLC, our independent auditor. I would like to thank all Johnson County Elected Officials, Department Heads, and their staffs for their cooperation and leadership in conducting the financial affairs of the County. A special thanks is extended to my staff that dedicate themselves so fully throughout the year.

Respectfully submitted,



Steven E. Watson
Johnson County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Johnson County
Texas**

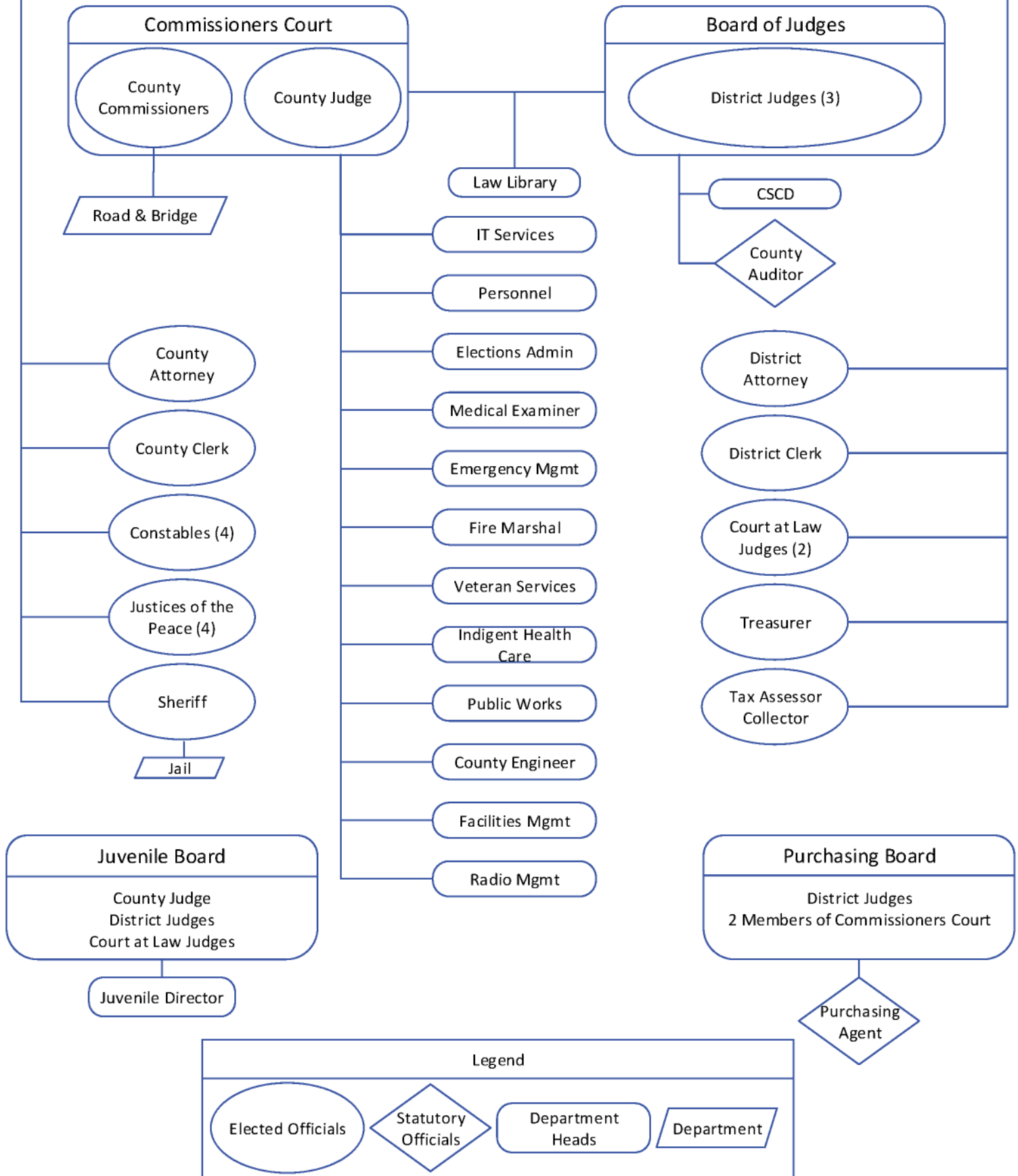
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

Johnson County Voters



JOHNSON COUNTY, TEXAS

PRINCIPAL OFFICIALS

COMMISSIONERS COURT

COUNTY JUDGE
COUNTY COMMISSIONERS
Precinct 1
Precinct 2
Precinct 3
Precinct 4

Christopher Boedeker

Rick Bailey
Kenny Howell
Mike White
Larry Woolley

JUDICIAL

DISTRICT JUDGE
18th Judicial District
249th Judicial District
413th Judicial District
COUNTY COURT-AT-LAW I
COUNTY COURT-AT-LAW II
JUSTICE OF THE PEACE
Precinct 1
Precinct 2
Precinct 3
Precinct 4

Sydney B. Hewlett
Tiffany Strother
William C. Bosworth, Jr.
John Neill
Steve McClure

Ronald R. McBroom
Jeff Monk
Andrew Nolan
Robert Shaw

LAW ENFORCEMENT AND LEGAL

DISTRICT ATTORNEY
COUNTY ATTORNEY
SHERIFF
CONSTABLES
Precinct 1
Precinct 2
Precinct 3
Precinct 4
COMMUNITY SUPERVISION DIRECTOR*
CHIEF JUVENILE PROBATION OFFICER*

Dale Hanna
Bill Moore
Adam King

Matt Wylie
Adam Crawford
Steve Williams
Troy Fuller
Diane Crowe
Steve Gant

FINANCIAL ADMINISTRATION

COUNTY AUDITOR*
COUNTY TREASURER
TAX ASSESSOR - COLLECTOR
PURCHASING AGENT*

Steven Watson
Kathy Blackwell
Scott Porter
Lance Anderson

COURT CLERKS

DISTRICT CLERK
COUNTY CLERK

David Lloyd
April Long

*Denotes appointed officials. All others are elected officials.



FINANCIAL SECTION





Independent Auditor's Report

To the Honorable County Judge
and Members of Commissioners Court
Johnson County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County, Texas (the "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County 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.

Lake Jackson
8 W Way Ct.
Lake Jackson, TX 77566
979-297-4075

El Campo
201 W. Webb St.
El Campo, TX 77437
979-543-6836

Angleton
2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



The Honorable County Judge,
and Members of Commissioners Court
Johnson County, Texas

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 the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

The Honorable County Judge,
and Members of Commissioners Court
Johnson County, Texas

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 17 and 76 through 85 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state awards as required by the Texas Grant Management Standards 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, the schedule of expenditures of federal awards, and the schedule of expenditures of state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included 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.

The Honorable County Judge,
and Members of Commissioners Court
Johnson County, Texas

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
March 18, 2025

JOHNSON COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2024

As management of Johnson County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - iv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year for governmental activities by \$ 193,340,716 (net position). Of this amount, \$ 82,032,207 (unrestricted net position), may be used to meet the government's ongoing obligations to citizens and creditors with the County's fund designation.
- The County's total net position increased for governmental activities by \$ 38,667,031.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 96,928,010. 67.57% of this amount, \$ 65,494,612 (unassigned fund balance), was available for use within the County's fund designations. Of the governmental funds amount, \$ 1,763,403 is nonspendable and \$ 29,669,995 has been restricted for specific uses.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 65,514,829 or 74.70% of the total general fund expenditures.

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 are comprised of 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's finances, in a manner similar to a private-sector business.

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

The *statement of activities* presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

JOHNSON COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2024

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The *governmental activities* of the County include general government, administration of justice, financial administration, elections, law enforcement, highways and streets, health and welfare, culture and recreation, and conservation. The County has no *business-type activities*.

The government-wide financial statements can be found on pages 20 through 21 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary 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 current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains sixty-seven (67) 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 balance for the General Fund, the Road & Bridge Fund, the General Debt Service Fund and the American Rescue Plan Act (ARPA) Fund; all of which are considered to be major funds. Data from the other sixty-three (63) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 22 through 25 of this report.

- **Proprietary Funds.** The County uses internal service funds to report activities that provide services for the County's other programs and activities. The Healthcare Fund is the County's internal service fund. Its purpose is to provide for the accumulation of funds for insurance and employee benefits used in County operations. Since all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements can be found on pages 26 through 28 of this report.

JOHNSON COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2024

- **Fiduciary Funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The County's basic fiduciary financial statements can be found on pages 29 through 30.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32 through 73 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 76 through 85 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information. Combining and individual statements and schedules can be found on pages 94 through 124 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$ 193,340,716 as of September 30, 2024. This is an increase in net position of \$ 38,667,031 which is primarily due to a net increase in property taxes, charges for services and investment income.

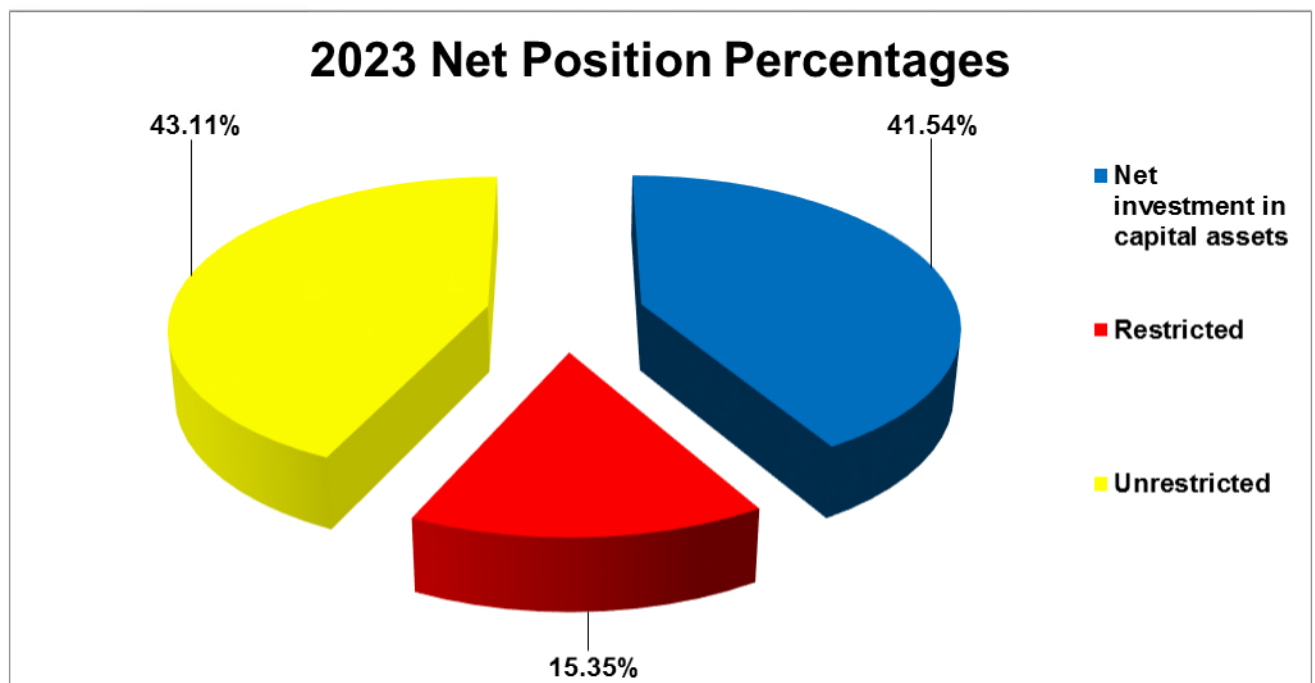
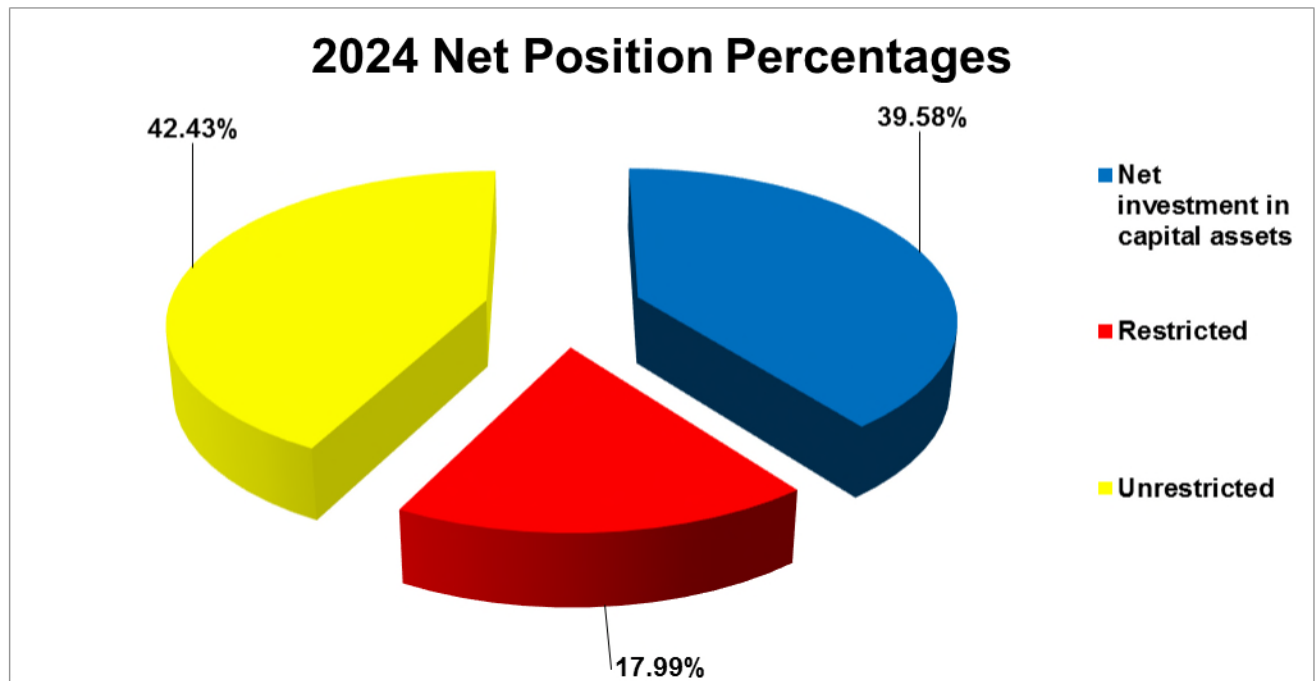
A portion of the County's net position is \$ 76,515,233 (39.58%) which reflects its investments in capital assets (e.g., land; construction in progress, buildings and improvements; furniture, equipment and vehicles; right to use leased assets; subscription based IT assets; and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service to citizens and consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that 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 investment in capital assets increased by \$ 12,258,524 due to capital additions exceeding depreciation and amortization expense and the maturity of long-term debt in the current fiscal year.

JOHNSON COUNTY, TEXAS*Management's Discussion and Analysis
For the Year Ended September 30, 2024*

An additional portion of the County's net position is \$ 34,793,276 (17.99%) which represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$ 82,032,207 (42.43%) may be used to meet the government's ongoing obligations to citizens and creditors.

JOHNSON COUNTY'S NET POSITION

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>
Assets:			
Current and other assets	\$ 134,834,660	\$ 121,703,792	\$ 13,130,868
Capital assets	<u>94,185,992</u>	<u>81,890,312</u>	<u>12,295,680</u>
Total assets	<u>229,020,652</u>	<u>203,594,104</u>	<u>25,426,548</u>
Total deferred outflows of resources	<u>7,957,256</u>	<u>12,312,590</u>	<u>(4,355,334)</u>
Liabilities:			
Current and other liabilities	15,600,915	24,849,608	(9,248,693)
Long-term liabilities	<u>26,372,099</u>	<u>35,169,351</u>	<u>(8,797,252)</u>
Total liabilities	<u>41,973,014</u>	<u>60,018,959</u>	<u>(18,045,945)</u>
Total deferred inflows of resources	<u>1,664,178</u>	<u>1,214,050</u>	<u>450,128</u>
Net Position:			
Net investment in capital assets	76,515,233	64,256,709	12,258,524
Restricted	34,793,276	23,738,807	11,054,469
Unrestricted	<u>82,032,207</u>	<u>66,678,169</u>	<u>15,354,038</u>
Total net position	<u>\$ 193,340,716</u>	<u>\$ 154,673,685</u>	<u>\$ 38,667,031</u>



JOHNSON COUNTY, TEXAS

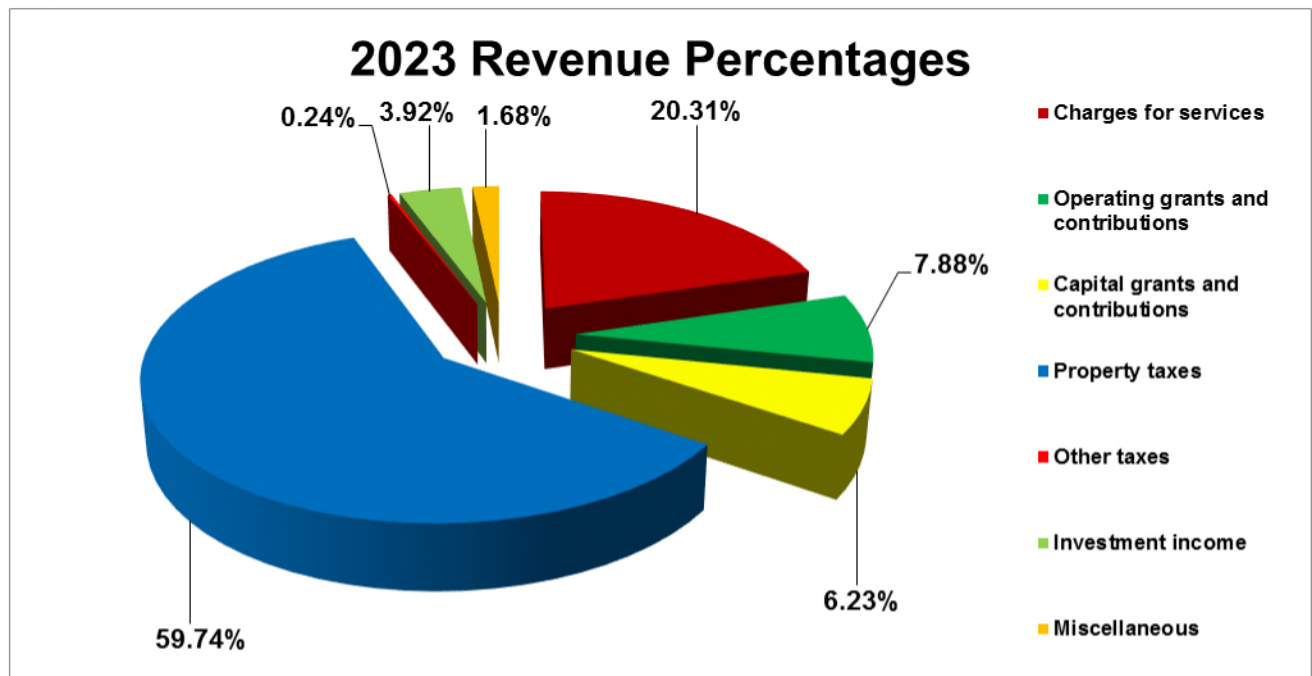
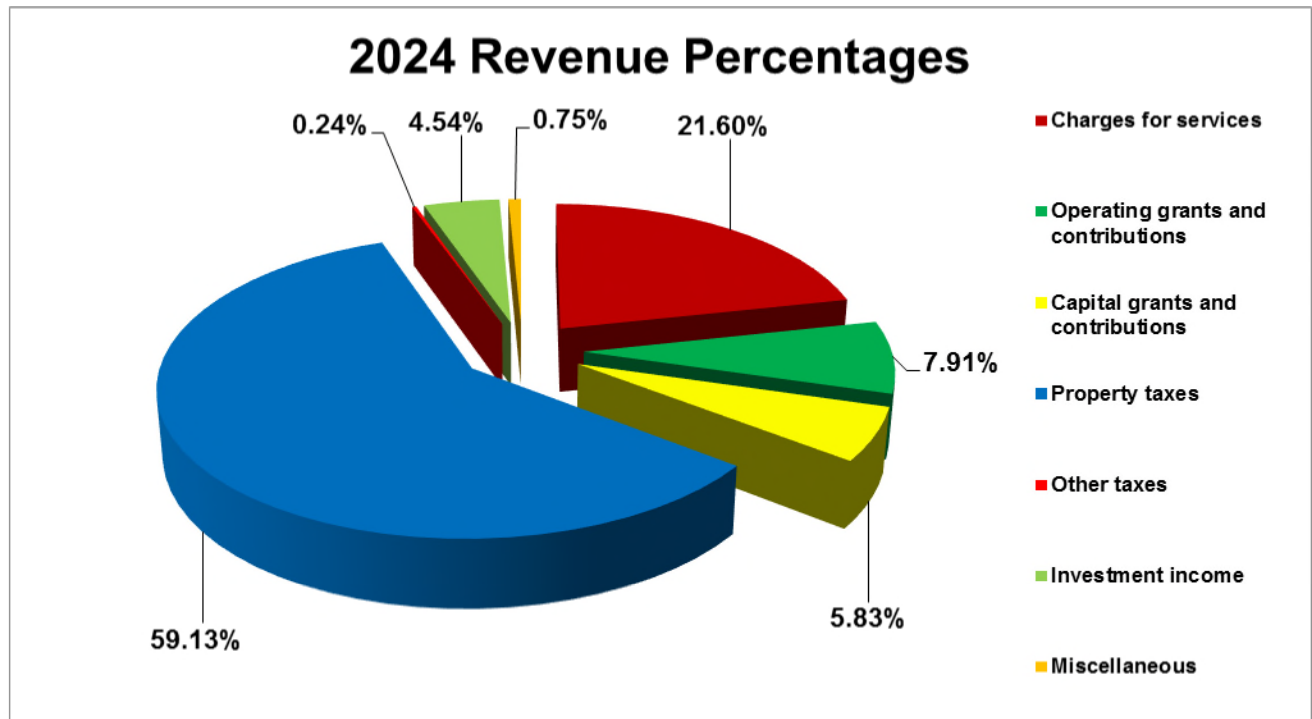
*Management's Discussion and Analysis
For the Year Ended September 30, 2024*

Analysis of the County's Operations. Governmental activities reported an increase in net position in the amount of \$ 38,667,031 due to increased property taxes, charges for services and investment income. The following table provides a summary of the County's operations for the years ended September 30, 2024 and 2023.

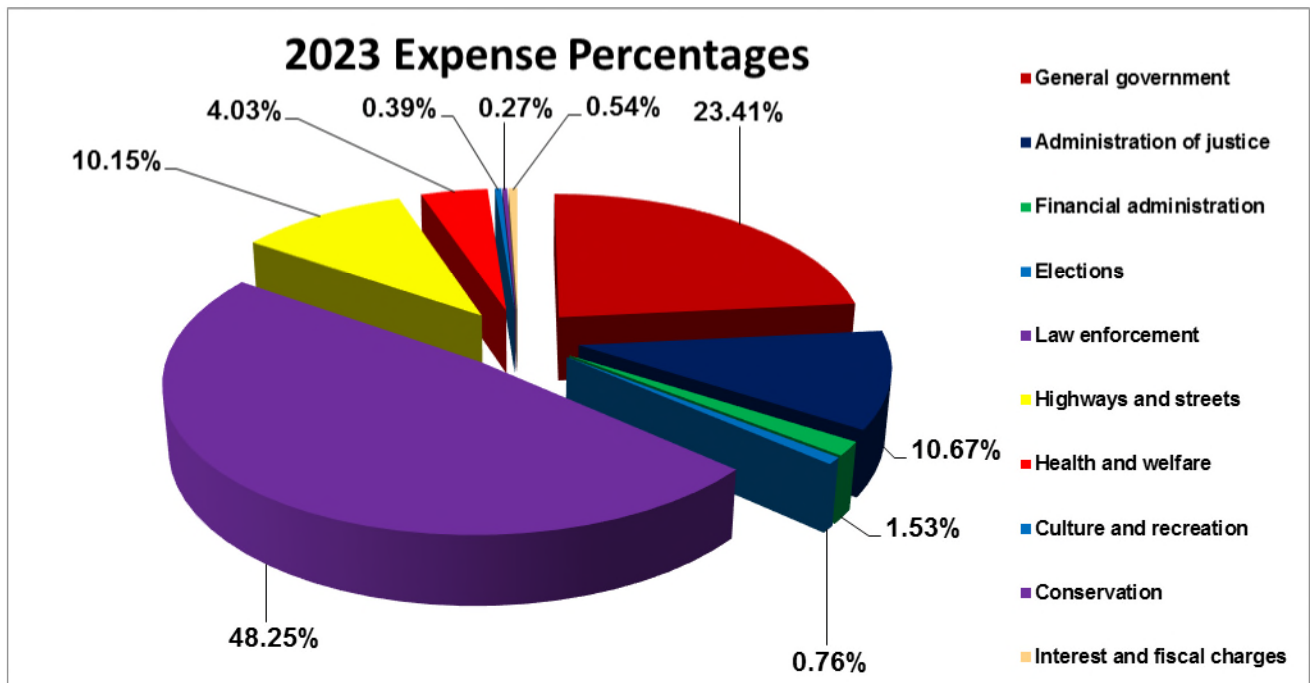
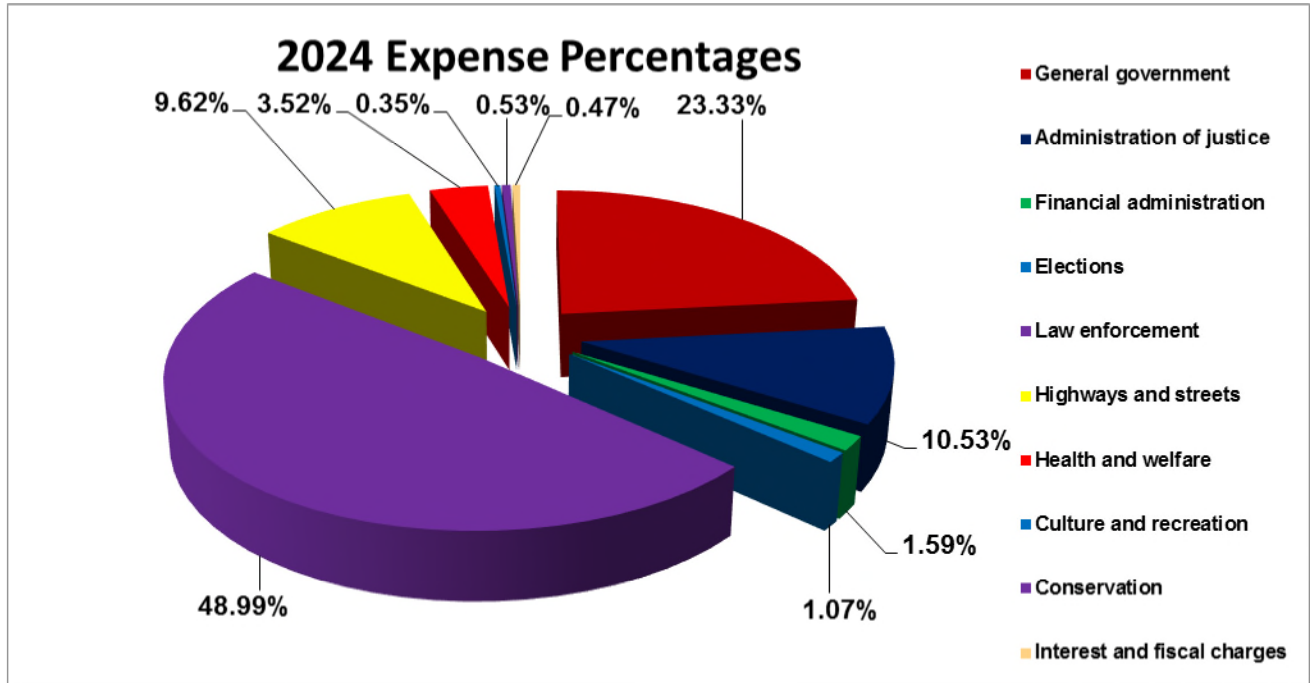
JOHNSON COUNTY'S CHANGES IN NET POSITION

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 31,770,859	\$ 26,180,375	\$ 5,590,484
Operating grants and contributions	11,628,694	10,161,363	1,467,331
Capital grants and contributions	8,582,211	8,030,066	552,145
General Revenues:			
Property taxes	86,981,945	76,994,098	9,987,847
Other taxes	353,874	312,743	41,131
Investment income	6,672,919	5,047,441	1,625,478
Miscellaneous	<u>1,104,218</u>	<u>2,168,559</u>	<u>(1,064,341)</u>
Total revenues	<u>147,094,720</u>	<u>128,894,645</u>	<u>18,200,075</u>
Expenses:			
General government	25,297,397	23,304,470	1,992,927
Administration of justice	11,414,276	10,623,732	790,544
Financial administration	1,719,894	1,524,166	195,728
Elections	1,158,923	756,577	402,346
Law enforcement	53,122,181	48,035,051	5,087,130
Highways and streets	10,433,115	10,101,391	331,724
Health and welfare	3,814,072	4,009,672	(195,600)
Culture and recreation	379,019	389,618	(10,599)
Conservation	574,976	273,176	301,800
Interest and fiscal charges	<u>513,836</u>	<u>532,946</u>	<u>(19,110)</u>
Total expenses	<u>108,427,689</u>	<u>99,550,799</u>	<u>8,876,890</u>
Change in net position	38,667,031	29,343,846	9,323,185
Net position - beginning	<u>154,673,685</u>	<u>125,329,839</u>	<u>29,343,846</u>
Net position - ending	<u>\$ 193,340,716</u>	<u>\$ 154,673,685</u>	<u>\$ 38,667,031</u>

JOHNSON COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2024



JOHNSON COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2024



JOHNSON COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2024

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 96,928,010. The unassigned fund balance of \$ 65,494,612 constitutes 67.57% of ending fund balance. The fund balance is categorized as 1) nonspendable of \$ 1,763,403, 2) restricted of \$ 29,669,995, and 3) unassigned of \$ 65,494,612.

Fund balance of the General Fund increased by \$ 15,823,807; the Road & Bridge Fund increased by \$ 3,851,750; the General Debt Service Fund increased by \$ 212,603, the American Rescue Plan Act (ARPA) Fund had no change and Other Governmental Funds increased by \$ 1,975,006.

The increase in fund balance in the General Fund is a result of actual revenue exceeding actual expenditures by \$ 16,056,755 with a net of other financing sources and uses of (\$232,948). As for the Road & Bridge Fund (special revenue fund), the increase in fund balance was the result of revenue exceeding expenditures by \$ 1,813,915 with a net of other financing sources and uses of \$ 82,153. The increase in fund balance for other governmental funds is primarily due to transfers into the funds from the General Fund for capital expenditures.

General Fund Budgetary Highlights. The County budget is prepared by the County Judge's Office and presented to Commissioners Court for approval. The County operates within this budget for the fiscal year with expenditure amendments made as needed.

The difference between the General Fund original expenditure budget and the revised budget was an increase of \$ 2,634,696 primarily due to amendments due to revenue that was unforeseeable during the budgeting process and were budgeted during the fiscal year for building improvements and to begin a new software project implementation, and the use of fund balance to purchase necessary voting equipment.

During the year, revenues exceeded budget while expenditure was less than the budget. Revenues were higher across the board. Lower than budgeted expenditures resulted in many areas, primarily in the areas of general government and law enforcement.

Total General Fund revenue exceeded the amended budget by approximately 9.45% and total General Fund expenditures were under the amended budget by approximately 8.23%.

JOHNSON COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2024

Capital Assets

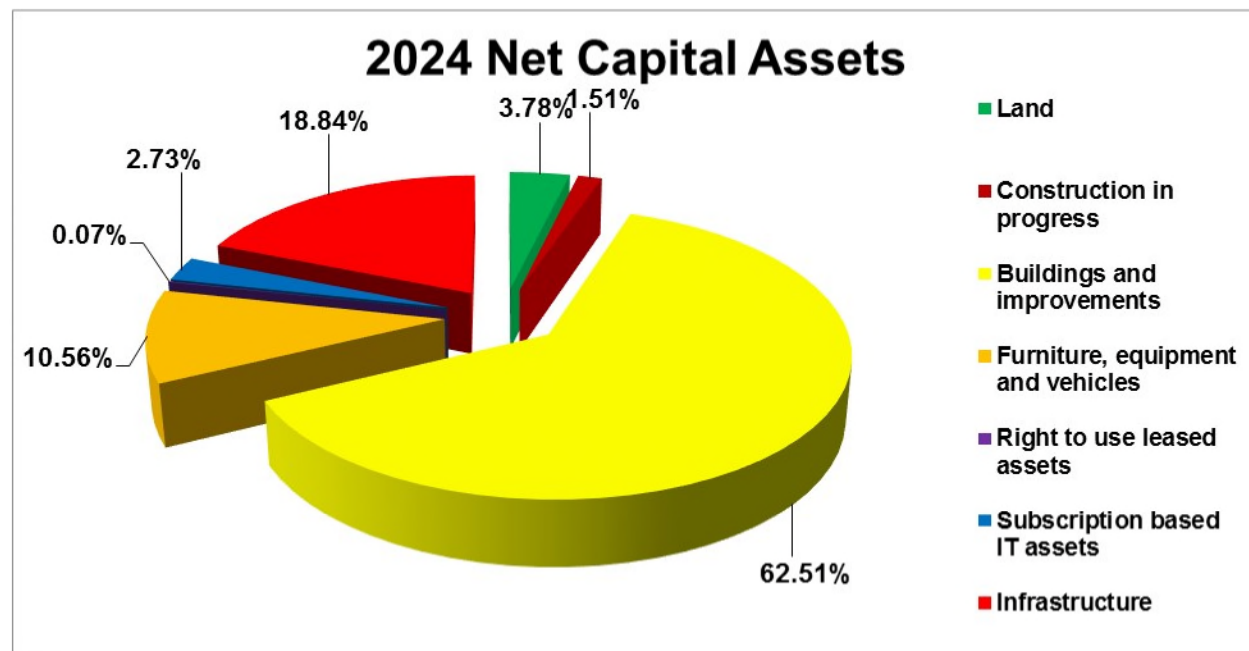
This investment in capital assets includes land; construction in progress; buildings and improvements; furniture, equipment and vehicles; right to use leased assets, subscription based IT assets, and infrastructure.

Major capital asset events during the current fiscal year included the following:

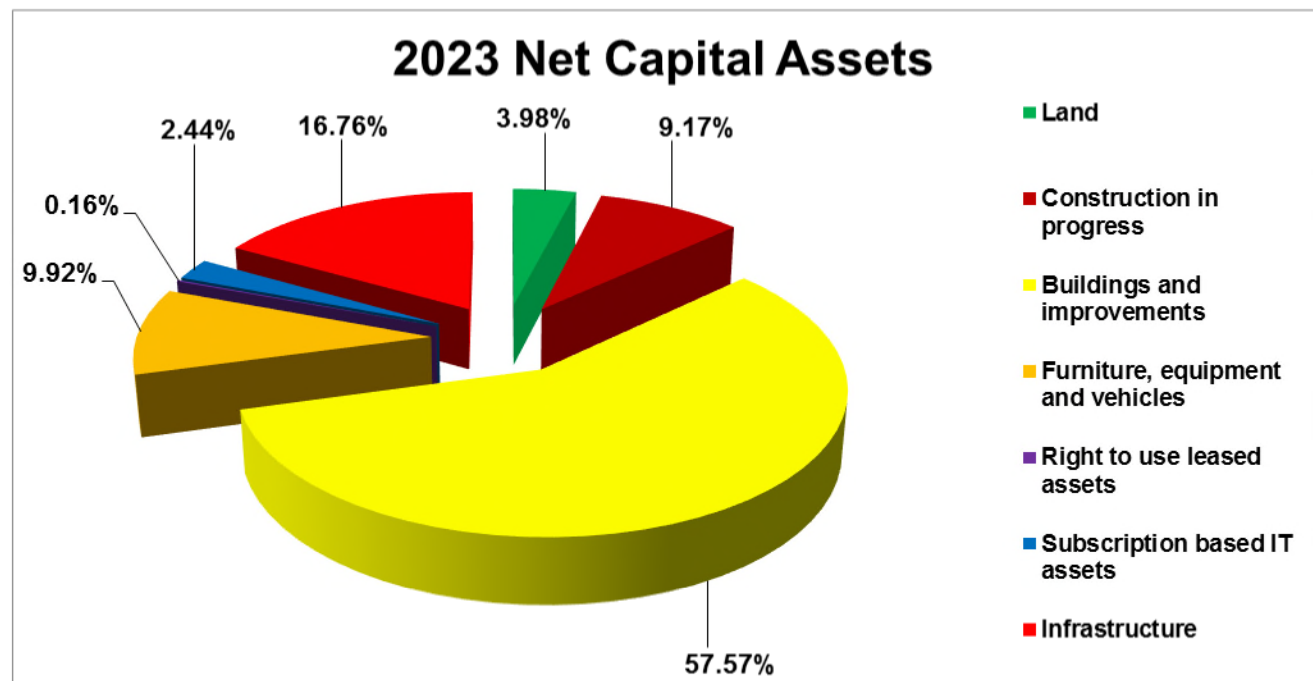
- Acquisition of new vehicles, various road and bridge equipment, and technology equipment.
- Renovation of existing buildings placed in service during the current fiscal year.
- Resurfacing of roads.

JOHNSON COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation/Amortization

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>
Land	\$ 3,559,403	\$ 3,259,403	\$ 300,000
Construction in progress	1,417,939	7,510,145	(6,092,206)
Buildings and improvements	58,872,040	47,140,666	11,731,374
Furniture, equipment and vehicles	9,950,807	8,127,517	1,823,290
Right to use leased assets	65,310	132,540	(67,230)
Subscription based IT assets	2,571,826	1,997,928	573,898
Infrastructure	<u>17,748,667</u>	<u>13,722,113</u>	<u>4,026,554</u>
Total	<u>\$ 94,185,992</u>	<u>\$ 81,890,312</u>	<u>\$ 12,295,680</u>



JOHNSON COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2024



Additional information on the County's capital assets can be found in Note 6 on pages 54 through 56 of this report.

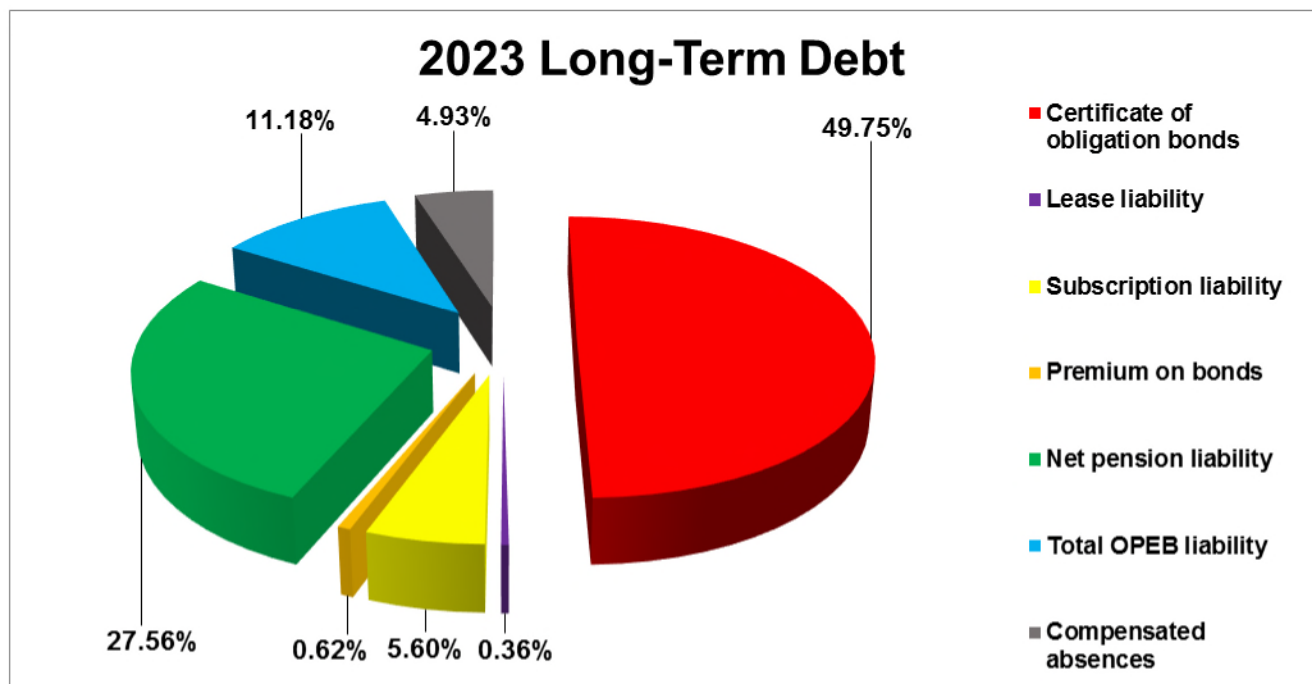
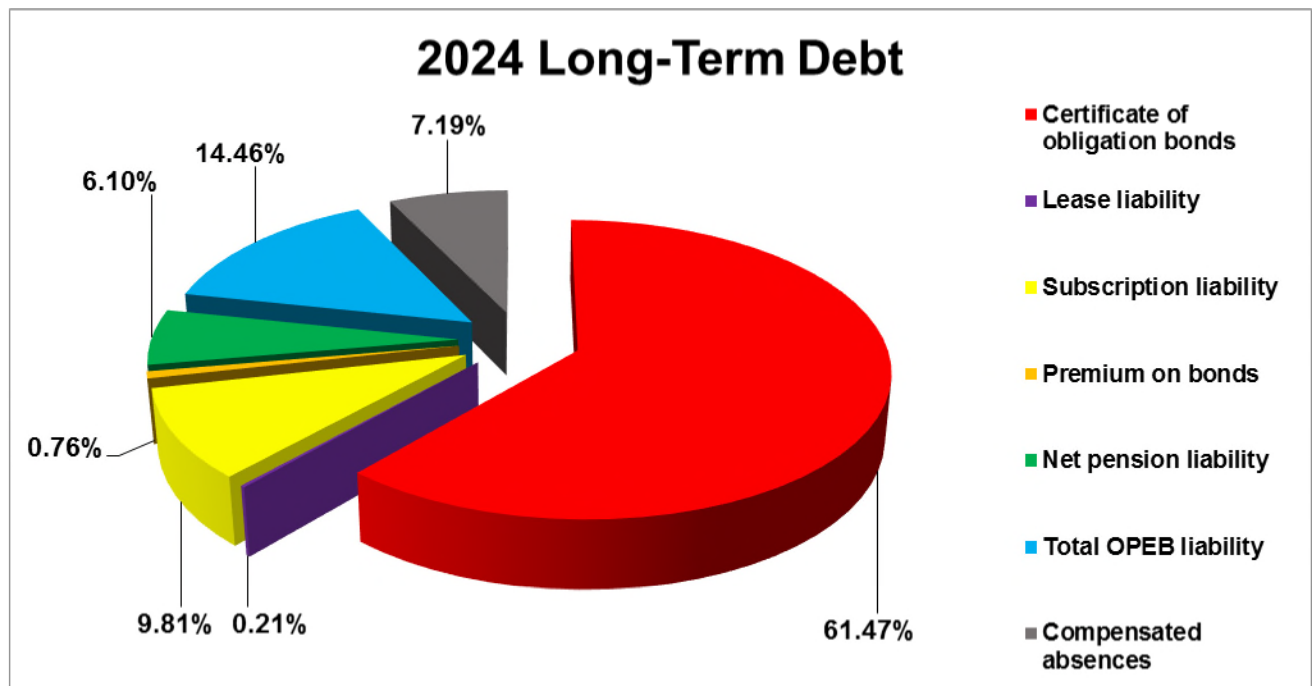
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded and note debt of \$ 16,210,000, which, comprises bonded and debt backed by the full faith and credit of the County agreement. The bonds will be retired with revenues from property taxes.

JOHNSON COUNTY'S LONG-TERM DEBT

	Governmental Activities		Net
	2024	2023	Change
Certificates of obligation bonds	\$ 16,210,000	\$ 17,495,000	\$ (1,285,000)
Lease liability	57,035	127,191	(70,156)
Subscription liability	2,587,049	1,970,146	616,903
Premiums on bonds	199,596	218,834	(19,238)
Net pension liability	1,609,673	9,691,098	(8,081,425)
Total OPEB liability	3,813,207	3,932,768	(119,561)
Compensated absences	1,895,539	1,734,314	161,225
Total	<u>\$ 26,372,099</u>	<u>\$ 35,169,351</u>	<u>\$ (8,797,252)</u>

JOHNSON COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2024



JOHNSON COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2024

During the fiscal year, the County's total debt decreased \$ 8,797,252 or 25.01%. The net decrease was due primarily to the reductions of the net pension liability.

All of the outstanding Bonds of the County payable from its limited taxes are insured and are, therefore, rated "AAA" by Fitch Ratings ("Fitch"), and "AA" by Standard & Poor's ("S&P"). State statutes limit the amount of general obligation debt a government may issue to 25% of its total assessed valuation. The current limitation for the County significantly exceeds the outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note 8 on pages 57 through 58 of this report.

Economic Factors and Next Year's Budgets and Rates

The annual budget is the means by which Commissioners Court sets the direction of the County, and allocates its resources. In considering the budget for FY 2025, Commissioners Court considered the following factors:

Property tax rate was \$ 0.385000, a \$0.03 decrease from the previous year and was under the Voter Approval Tax Rate by \$ 0.014629. It appears the County will continue to see increases in unassigned fund balances in the General Fund, primarily due to conservative revenue projections and consistently underspending the budget. Employees received an average of a 5% increase in compensation for the cost of living with an additional \$600 per employee to defray the cost of a change in health insurance. The increase in positions budgeted represents less than 5% of our total employment.

Request for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Johnson County Auditor, #2 N. Main Street, Cleburne, Texas, 76033, or call (817) 556-6305.



BASIC FINANCIAL STATEMENTS

JOHNSON COUNTY, TEXAS*Statement of Net Position**September 30, 2024*

Exhibit 1

	Governmental Activities
Assets:	
Cash and temporary investments	\$ 95,159,694
Investments	23,750,441
Receivables (net of allowance for uncollectibles):	
Taxes	1,353,722
Accounts	12,638,375
Due from other governments	169,025
Inventories	588,382
Prepaid expenses	1,175,021
Capital Assets:	
Land	3,559,403
Construction in progress	1,417,939
Buildings and improvements (net)	58,872,040
Furniture, equipment and vehicles (net)	9,950,807
Right to use leased assets (net)	65,310
Subscription based IT assets (net)	2,571,826
Infrastructure (net)	<u>17,748,667</u>
Total assets	<u>229,020,652</u>
Deferred Outflows of Resources:	
Deferred outflows of resources	<u>7,957,256</u>
Total deferred outflows of resources	<u>7,957,256</u>
Liabilities:	
Accounts and accrued liabilities payable	9,637,511
Estimated claims payable	528,158
Accrued interest payable	42,203
Unearned revenue	5,393,043
Noncurrent Liabilities:	
Due within one year	3,876,482
Due in more than one year:	
Other noncurrent liabilities	17,072,737
Net pension liability	1,609,673
Total OPEB liability	<u>3,813,207</u>
Total liabilities	<u>41,973,014</u>
Deferred Inflows of Resources:	
Deferred inflows of resources	<u>1,664,178</u>
Total deferred inflows of resources	<u>1,664,178</u>
Net Position:	
Net investment in capital assets	76,515,233
Restricted:	
Public transportation	13,804,340
Records management	5,253,868
Other purposes	15,735,068
Unrestricted	<u>82,032,207</u>
Total net position	<u>\$ 193,340,716</u>

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

JOHNSON COUNTY, TEXAS*Statement of Activities**For the Year Ended September 30, 2024*

Exhibit 2

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Change In Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 25,297,397	\$ 8,728,638	\$ 1,484,348	\$ 2,370,745	\$ (12,713,666)
Administration of justice	11,414,276	3,469,751	1,844,405	-	(6,100,120)
Financial administration	1,719,894	37,765	15,128	-	(1,667,001)
Elections	1,158,923	13,110	122,283	10,000	(1,013,530)
Law enforcement	53,122,181	16,924,586	1,701,929	1,070,638	(33,425,028)
Highways and streets	10,433,115	2,440,557	83,060	4,941,620	(2,967,878)
Health and welfare	3,814,072	23,229	6,354,005	60,556	2,623,718
Culture and recreation	379,019	128,776	23,536	9,088	(217,619)
Conservation	574,976	4,447	-	119,564	(450,965)
Interest and fiscal charges	<u>513,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(513,836)</u>
Total governmental activities	<u>\$ 108,427,689</u>	<u>\$ 31,770,859</u>	<u>\$ 11,628,694</u>	<u>\$ 8,582,211</u>	<u>(56,445,925)</u>
General Revenues:					
Property taxes					86,981,945
Other taxes					353,874
Investment income					6,672,919
Miscellaneous					<u>1,104,218</u>
Total general revenues					<u>95,112,956</u>
Change in net position					38,667,031
Net position - beginning					<u>154,673,685</u>
Net position - ending					<u>\$ 193,340,716</u>

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

JOHNSON COUNTY, TEXAS
Balance Sheet - Governmental Funds
September 30, 2024

Exhibit 3

	Major Funds					
	General Fund	Road & Bridge Fund	General Debt Service Fund	American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	Total Governmental Funds
Assets:						
Cash and temporary investments	\$ 47,303,634	\$ 12,114,821	\$ 220,455	\$ 4,737,519	\$ 18,769,849	\$ 83,146,278
Investments	22,262,570	535,097	-	-	952,774	23,750,441
Receivables (net of allowance for uncollectibles):						
Taxes	1,165,994	134,942	23,980	-	28,806	1,353,722
Accounts	1,604,751	100,533	-	-	363,478	2,068,762
Due from other governments	23,434	-	-	-	145,591	169,025
Due from other funds	404,069	-	-	397,620	223,604	1,025,293
Inventories	-	435,313	-	-	153,069	588,382
Prepaid expenditures	<u>1,083,230</u>	<u>41,363</u>	<u>-</u>	<u>10,222</u>	<u>40,206</u>	<u>1,175,021</u>
Total assets	\$ <u>73,847,682</u>	\$ <u>13,362,069</u>	\$ <u>244,435</u>	\$ <u>5,145,361</u>	\$ <u>20,677,377</u>	\$ <u>113,276,924</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:						
Liabilities:						
Accounts and accrued liabilities payable	\$ 6,268,618	\$ 965,227	\$ -	\$ 423,612	\$ 1,126,864	\$ 8,784,321
Due to other funds	12,340	790	-	222,069	797,410	1,032,609
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,499,680</u>	<u>893,363</u>	<u>5,393,043</u>
Total liabilities	<u>6,280,958</u>	<u>966,017</u>	<u>-</u>	<u>5,145,361</u>	<u>2,817,637</u>	<u>15,209,973</u>
Deferred Inflows of Resources:						
Deferred inflows of resources	<u>968,665</u>	<u>126,217</u>	<u>20,046</u>	<u>-</u>	<u>24,013</u>	<u>1,138,941</u>
Total deferred inflows of resources	<u>968,665</u>	<u>126,217</u>	<u>20,046</u>	<u>-</u>	<u>24,013</u>	<u>1,138,941</u>
Fund Balances:						
Nonspendable	1,083,230	476,676	-	10,222	193,275	1,763,403
Restricted	-	11,931,159	224,389	-	17,652,447	29,669,995
Unassigned	<u>65,514,829</u>	<u>-</u>	<u>-</u>	<u>(10,222)</u>	<u>(9,995)</u>	<u>65,494,612</u>
Total fund balances	<u>66,598,059</u>	<u>12,269,835</u>	<u>224,389</u>	<u>-</u>	<u>17,835,727</u>	<u>96,928,010</u>
Total liabilities, deferred inflows of resources and fund balances	\$ <u>73,847,682</u>	\$ <u>13,362,069</u>	\$ <u>244,435</u>	\$ <u>5,145,361</u>	\$ <u>20,677,377</u>	\$ <u>113,276,924</u>

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

JOHNSON COUNTY, TEXAS

Exhibit 3R

Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position
September 30, 2024

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 96,928,010

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. Those assets consist of:

Capital assets	\$ 202,414,777	
Accumulated depreciation/amortization	<u>(108,228,785)</u>	94,185,992

Some of the County's assets are not available to pay for the current period's expenditures and therefore, are reported as unavailable revenue in the funds. These assets consist of:

Property taxes receivable	\$ 1,138,941	
Judicial receivables (net allowance for uncollectibles)	<u>10,569,613</u>	11,708,554

Some liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:

Deferred charge on bond refundings	\$ 1,382,921	
Deferred outflows - pension	6,215,665	
Deferred outflows - OPEB	358,670	
Accrued interest on bonds	(42,203)	
Bonds payable	(16,210,000)	
Lease liability	(57,035)	
Subscription liability	(2,587,049)	
Premium on bonds payable	(199,596)	
Compensated absences	(1,895,539)	
Net pension liability	(1,609,673)	
Net OPEB liability	(3,813,207)	
Deferred inflows - pension	(270,740)	
Deferred inflows - OPEB	<u>(1,393,438)</u>	(20,121,224)

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal Service net position is:

10,639,384

Net position of governmental activities - statement of net position (Exhibit 1) \$ 193,340,716

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

JOHNSON COUNTY, TEXAS

Exhibit 4

*Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
For the Year Ended September 30, 2024*

	Major Funds					
	General Fund	Road & Bridge Fund	General Debt Service Fund	American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	Total Governmental Funds
Revenue:						
Taxes	\$ 72,785,193	\$ 11,039,529	\$ 1,448,037	\$ -	\$ 1,764,106	\$ 87,036,865
Intergovernmental	1,684,732	83,060	-	12,395,581	2,978,205	17,141,578
Fees	21,518,763	2,306,509	-	-	1,349,359	25,174,631
Fines	2,234,181	-	-	-	175,433	2,409,614
Licenses and permits	28,000	-	-	-	-	28,000
Investment income	4,665,376	660,356	9,042	-	726,574	6,061,348
Miscellaneous	848,591	261,275	-	-	1,976,199	3,086,065
Total revenues	<u>103,764,836</u>	<u>14,350,729</u>	<u>1,457,079</u>	<u>12,395,581</u>	<u>8,969,876</u>	<u>140,938,101</u>
Expenditures:						
Current:						
General government	20,997,288	-	-	620,010	1,228,967	22,846,265
Administration of justice	9,828,270	-	-	1,687	1,927,829	11,757,786
Financial administration	1,559,320	-	-	15,128	-	1,574,448
Elections	1,064,451	-	-	-	86,487	1,150,938
Law enforcement	48,400,959	-	-	592,810	3,043,741	52,037,510
Highways and streets	-	8,728,958	-	-	-	8,728,958
Health and welfare	1,644,083	-	-	930,350	731,992	3,306,425
Culture and recreation	366,315	-	-	23,536	-	389,851
Conservation	270,275	-	-	-	-	270,275
Capital outlay	2,805,100	1,852,174	-	5,008,327	6,919,704	16,585,305
Debt service:						
Principal	728,148	-	1,285,000	5,355	5,522	2,024,025
Interest and fiscal charges	43,872	-	359,476	45	1,460	404,853
Total expenditures	<u>87,708,081</u>	<u>10,581,132</u>	<u>1,644,476</u>	<u>7,197,248</u>	<u>13,945,702</u>	<u>121,076,639</u>
Excess (deficiency) of revenues over expenditures	<u>16,056,755</u>	<u>3,769,597</u>	<u>(187,397)</u>	<u>5,198,333</u>	<u>(4,975,826)</u>	<u>19,861,462</u>
Other Financing Sources (Uses):						
Proceeds from sale of capital assets	40,984	34,153	-	-	4,870	80,007
Issuance of subscription based IT arrangements	1,921,697	-	-	-	-	1,921,697
Transfers in	524,787	48,000	400,000	-	7,470,749	8,443,536
Transfers out	(2,720,416)	-	-	(5,198,333)	(524,787)	(8,443,536)
Total other financing sources (uses)	<u>(232,948)</u>	<u>82,153</u>	<u>400,000</u>	<u>(5,198,333)</u>	<u>6,950,832</u>	<u>2,001,704</u>
Net change in fund balances	15,823,807	3,851,750	212,603	-	1,975,006	21,863,166
Fund balances - beginning	<u>50,774,252</u>	<u>8,418,085</u>	<u>11,786</u>	<u>-</u>	<u>15,860,721</u>	<u>75,064,844</u>
Fund balances - ending	<u>\$ 66,598,059</u>	<u>\$ 12,269,835</u>	<u>\$ 224,389</u>	<u>\$ -</u>	<u>\$ 17,835,727</u>	<u>\$ 96,928,010</u>

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

JOHNSON COUNTY, TEXAS

Exhibit 4R

*Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance - Governmental Funds to Governmental Activities Statement of Activities
For the Year Ended September 30, 2024*

Net change in fund balance - total governmental funds (Exhibit 4) \$ 21,863,166

Amounts reported for governmental activities in the statement of activities (Exhibit 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.

Capital outlay	\$	16,585,305	
Capital contributions		3,357,814	
Depreciation/amortization expense		<u>(6,942,211)</u>	13,000,908

Governmental funds report the entire sales price (proceeds) from the sale of an asset as revenue because it provides current resources. In contrast, in the statement of activities, only the gain/loss on the sale of capital assets is reported. Thus, the change in net position differs from the change in the fund balance by the book value of capital assets disposed and the termination of subscription based IT arrangements. (69,303)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect on premiums and similar items when debt is issued, whereas these amounts are amortized in the statement of activities.

Issuance of subscription based IT arrangement	\$	(1,921,697)	
Principal payments on bonds payable		1,285,000	
Principal payments on lease liability		70,156	
Principal payments on subscription liability		668,869	
Change in accrued interest		5,073	
Change in compensated absences		(161,225)	
Amortization of bond premium		19,238	
Amortization of deferred charge on bond refundings		<u>(133,294)</u>	(167,880)

The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as an expenditure in the governmental funds. The net change consists of the following:

Net pension liability decreased	\$	8,081,425	
Deferred outflows decreased		(4,325,649)	
Deferred inflows increased		<u>(109,893)</u>	3,645,883

The net change in total OPEB liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as an expenditure in the governmental funds. The net change consists of the following:

Total OPEB liability decreased	\$	119,561	
Deferred outflows increased		103,609	
Deferred inflows increased		<u>(340,235)</u>	(117,065)

Because some property taxes receivable, and judicial receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds. 471,938

Internal service funds are used by the County. The net revenue of the internal service funds are reported with the governmental activities. 39,384

Change in net position of governmental activities (see Exhibit 2) \$ 38,667,031

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

JOHNSON COUNTY, TEXAS

Statement of Net Position - Proprietary Fund
September 30, 2024

Exhibit 5

	<u>Internal Service Fund</u>
Assets:	
Cash and temporary investments	\$ 12,013,416
Due from other funds	<u>12,780</u>
Total assets	<u>12,026,196</u>
Liabilities:	
Accounts and accrued liabilities payable	853,190
Estimated claims payable	528,158
Due to other funds	<u>5,464</u>
Total liabilities	<u>1,386,812</u>
Net Position:	
Unrestricted	<u>10,639,384</u>
Total net position	<u>\$ 10,639,384</u>

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

JOHNSON COUNTY, TEXAS

Exhibit 6

*Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund
For the Year Ended September 30, 2024*

	Internal Service Fund
Operating Revenues:	
Contributions for self insurance	\$ <u>11,319,472</u>
Total operating revenues	<u>11,319,472</u>
Operating Expenses:	
Health claims expenses	9,999,749
Administrative expenses	<u>1,891,910</u>
Total operating expenses	<u>11,891,659</u>
Operating loss	<u>(572,187)</u>
Non-Operating Revenues:	
Investment income	<u>611,571</u>
Total non-operating revenues	<u>611,571</u>
Change in net position	39,384
Net position - beginning	<u>10,600,000</u>
Net position - ending	\$ <u><u>10,639,384</u></u>

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

JOHNSON COUNTY, TEXAS

*Statement of Cash Flows - Proprietary Fund
For the Year Ended September 30, 2024*

Exhibit 7

	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:	
Cash flows received from customers and others	\$ 11,319,472
Cash paid to and on behalf of employees	(8,565,027)
Cash paid to suppliers and others	(1,945,284)
Cash paid to other funds	<u>(7,316)</u>
Net cash provided by operating activities	<u>801,845</u>
Cash Flows from Investing Activities:	
Investment income	<u>611,571</u>
Net cash provided by investment activities	<u>611,571</u>
Net change in cash and temporary investments	1,413,416
Cash and temporary investments - beginning	<u>10,600,000</u>
Cash and temporary investments - ending	<u>\$ 12,013,416</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:	
Operating Activities:	
Operating loss	\$ (572,187)
Changes in Assets and Liabilities:	
(Increase) Decrease in:	
Due from other funds	(12,780)
Increase (Decrease) in:	
Accounts and accrued liabilities payable	853,190
Estimated claims payable	528,158
Due to other funds	<u>5,464</u>
Net cash provided by operating activities	<u>\$ 801,845</u>

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

JOHNSON COUNTY, TEXAS*Statement of Net Position - Fiduciary Funds**September 30, 2024*

Exhibit 8

	<u>Custodial Funds</u>
Assets:	
Cash and temporary investments	\$ 15,423,882
Accounts receivable	<u>132,709</u>
Total assets	<u>15,556,591</u>
Liabilities:	
Accounts and accrued liabilities payable	470,789
Held for others	7,917,595
Unearned revenue	<u>351,625</u>
Total liabilities	<u>8,740,009</u>
Net Position:	
Individuals, organizations and other governments	<u>6,816,582</u>
Total net position	<u>\$ 6,816,582</u>

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

JOHNSON COUNTY, TEXAS

Exhibit 9

*Statement of Changes in Net Position - Fiduciary Funds
For the Year Ended September 30, 2024*

	<u>Custodial Funds</u>
Additions:	
Collections for adult probation	\$ 9,263,004
Tax collections for other governments	54,380,858
Held for others	63,008,640
Earnings of investments	<u>51,459</u>
Total additions	<u>126,703,961</u>
Deductions:	
Payments for adult probation	8,817,065
Payments to individuals	63,067,400
Payments to other governments	<u>54,909,813</u>
Total deductions	<u>126,794,278</u>
Net change in net position	(90,317)
Net position - beginning	<u>6,906,899</u>
Net position - ending	<u>\$ 6,816,582</u>

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

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

Note

1	Summary of Significant Accounting Policies.....	32
2	Deposits and Investments	45
3	Receivables and Uncollectible Accounts	50
4	Deferred Outflows and Inflows of Resources and Unearned Revenue	52
5	Interfund Receivables, Payables and Transfers	53
6	Capital Assets.....	54
7	Disaggregation of Accounts and Accrued Liabilities Payable.....	56
8	Long-Term Debt	57
9	Leases	58
10	Subscription Based Information Technology Arrangements.....	59
11	Texas County and District Retirement System Pension Plan.....	60
12	Postemployment Benefits Other than Pensions (OPEB).....	67
13	Self Insurance.....	71
14	Grants, Entitlements and Shared Revenues	72
15	Bail Bond Collateral	72
16	Litigation	72
17	Risk Coverage	72
18	Tax Abatements	73
19	Evaluation of Subsequent Events.....	73

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Johnson County, Texas (the "County") related to the funds in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the County are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity. Financial statements for component units can be obtained from the office of the County Auditor.

Included in the reporting entity:

Johnson County, Texas (Primary Government)

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serves a term of four years. The primary activities of the County include: the construction and maintenance of county roads, provision of public safety through a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation, and other social and administrative services.

For the year ended September 30, 2024, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations."

Excluded from the reporting entity:

Adult Probation

This entity is considered a separate agency of the State of Texas. While the County provides office space, utilities, telephone and certain supplies, the operations of this unit are primarily provided for by the State. A separate board develops the operating budget, which is also approved and controlled by the State of Texas. Required County expenditures are disclosed as a department within the County function of Administration of Justice. Due to custodial responsibility, the accounts of this entity are reported as a Custodial Fund of the County.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reporting Entity - Continued

Johnson County Appraisal District

This is a separate entity providing property appraisal services to all taxing units within the County. This entity has its own governing board, elected by the various taxing units, which it serves; however, the taxing units do not designate management or significantly influence operations. The entity's cost of operations is divided on a prorated basis among the various taxing units within the County. The County's share of this cost is disclosed within the General Fund under the general government function.

Other entities within the County, which provide similar services but are not included in the reporting entity because they do not meet the criteria, are: municipalities, school districts, drainage districts, hospital districts, water districts and various non-profit organizations.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the nonfiduciary activities of the primary government. For the most part, interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given program 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 program and 2) operating or capital grants and contributions that are restricted to meeting operational or capital requirements of a particular program. 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 government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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 proprietary and fiduciary funds 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.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

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.

Revenues from taxes, intergovernmental, prisoner housing services, fees, fines, and investment income associated with the current fiscal period are all considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment income is recorded as earned, since they are both measurable and available.

Revenue from investments, including governmental external investment pools, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

The *Road & Bridge Fund* accounts for the property taxes and fees from auto registration, certificates of title, gross weight and axle fees, and approved expenditures for public transportation projects.

The *General Debt Service Fund* is utilized to account for the accumulation of resources from property tax collections for the repayment of general obligation bonded debt, interest and related costs of the County.

The *American Rescue Plan Act (ARPA) Fund* accounts for the federal grant funds received by the County to 1) respond to or mitigate the public health emergency with respect to the COVID-19 emergency or its negative impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel and hospitality; 2) provide government services to the extent of the reduction in revenue due to the public health emergency; 3) make necessary investments in water, sewer, or broadband infrastructure; 4) state and local governments can transfer the funds to a private nonprofit organization, a public benefit corporation involved in the transportation of passengers or cargo or a special-purpose unit of State or local government; 5) respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the County that perform such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.

Additionally, the County reports the following fiduciary funds:

The internal service fund is used to account for the County's employee benefits for employees and their dependents, including medical and dental. The principal source of revenue is contributions paid by individual funds.

The *custodial funds* account for assets that the government holds on behalf of others as their agent. The County's custodial funds include Sheriff Seizures, Special Crimes Operations Seizures, Unclaimed Property, District Clerk Jury, Sheriff Escrow, Constable, Sheriff Inmate, County Clerk, District Clerk, Releasee Restitution, District & County Attorney Deposits, Juvenile Probation Restitution, Johnson & Somervell County Supervision, Tax Collector and Adult Probation.

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB Statement No. 100 "Accounting Changes and Error Corrections - an amendment to GASB Statement No. 62" was issued in June 2022. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

GASB Statement No. 101 "Compensated Absences" was issued in June 2022. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 "Certain Risk Disclosures" was issued in December 2023. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103 "Financial Reporting Model Improvements" was issued in April 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104 "Disclosure of Certain Capital Assets" was issued in September 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The legal level of budgetary control is at the category or line item level (salaries and wages and employee benefits, and operating expenditures) within departments of each fund. Any expenditure, which alters the total budgeted amounts of a fund must be approved by Commissioners Court, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Annual appropriated budgets are adopted for the General Fund, certain special revenue funds (Road & Bridge Fund, Law Library Fund, Records Management & Preservation County Clerk Fund, Records Management & Preservation District Clerk Fund, Records Management & Preservation Recording Fund, Vital Statistics Preservation Fund, Election Services Contract Fund, District Attorney Forfeiture Fund, STOP SCU Forfeiture Fund, Juvenile Justice Alternative Education Fund, Juvenile Case Manager Fund, Juvenile Probation Fees Fund, Justice of the Peace Technology Fund, County Specialty Court Fund, Courthouse Security Fund, Justice Court Building Security Fund, Court Facility Fund, Guardianship Fee Fund, Language Access Fund, Court Reporter Service Fund, Judicial Education & Support Fund, Record Archives - County Clerk Fund, Record Archives - District Clerk Fund, County/District Court Technology Fund, Court Records Preservation Digital Fund, District Court Records Technology Fund, Indigent Health Care Fund, Right of Way Fund, Historical Commission Fund, Veteran's Service Juror Donations Fund, Pre-Trial Bond Supervision Fund, STOP SCU Operations Fund), and the General Debt Service Fund.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data - Continued

Prior to May 1 of each year, or as soon thereafter as practical, the County Judge, assisted by the County Auditor, prepares a proposed operating budget for the subsequent fiscal year beginning the following October 1st. The proposed operating budget establishes estimated revenues and other resources available for appropriation. Proposed expenditures may not exceed estimated revenues, other resources, and available fund balances.

Subsequent to May 15 and after proper publication of notice, a public hearing is conducted by the Commissioners Court to obtain taxpayer comments. If an increase to the effective tax rate of more than 3% is proposed as a result of the proposed budget, additional notices and public hearings are required.

After the public hearing(s) the Commissioners Court makes appropriate budget changes and adopts the budget through the passage of an order at a regularly scheduled meeting. A separate order is adopted to levy the taxes necessary to finance the budgeted expenditures.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditure purposes by department and type of expenditures (salaries and wages, and employee benefits; operating expenses/expenditures; and capital outlay).

At the discretion of Commissioners Court, transfers of line item budgets within a fund may be made. Amendments to provide for items not included in the original budget may be made by the Commissioners Court upon finding and declaration of the existence of an emergency sufficient to require action. County management has no prerogative to amend the budget without the approval of Commissioners Court. Appropriations not exercised in the current year lapse at the end of the year. Numerous supplemental budget amendments in the general and special revenue funds were deemed necessary due to the timing of planned expenditures and construction projects.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. As of September 30, 2024, the County had no encumbrances outstanding.

Cash and Investments

Cash and temporary investments include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the County. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. In accordance with GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are stated at fair value.

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and temporary investments under each fund's caption. Funds are allowed to exceed the amount of their equity in the pooled cash account. Funds with overdrawn accounts are disclosed as an interfund payable in the liability section of the balance sheet.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes

Property taxes are levied as of October 1st of each year with statements prepared and mailed at that date or soon thereafter. The tax levy is based upon appraised property values as of each previous January 1st for all taxable property within the County. Payments are due and payable when taxes are levied and may be timely paid through January 31st. On February 1st, taxes become delinquent and subject to penalty and interest charges. After June 30th, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1st.

The appraisal of property within the county is the responsibility of the Johnson County Appraisal District. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Real property is reappraised at least every four years. Under certain circumstances, taxpayers and taxing units including the County, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Under the Code, the Commissioners Court will continue to set annual tax rates on the property. The Code also provides that, if approved by the qualified voters in the Appraisal District, collection functions may be placed with the Appraisal District. The County bills and collects its property taxes and those of certain other taxing entities. Collections of those taxes pending distribution are accounted for in a custodial fund.

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to \$ 0.80 per \$ 100 assessed valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional \$ 0.15 per \$ 100 valuation for road and bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect \$ 0.30 per \$ 100 valuation for road, bridge and flood control purposes.

The County's 2023 tax levy, supporting the 2024 fiscal period budget, totaled \$ 0.385000 per \$ 100 valuation and was comprised as follows:

General Fund	\$ 0.320812
Indigent Health Care Fund	0.007792
Road & Bridge Fund	0.050000
General Debt Service Fund	<u>0.006396</u>
Combined tax rate	<u>\$ 0.385000</u>

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as "due to/from other funds". The County had no advances between funds. All activity between funds was for short-term cash flow requirements. See Note 5 for additional discussion of interfund receivables and payables.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Inventories and Prepaid Items

The County utilizes the consumption method to account for inventory and prepaid items. Under this method, inventory and prepaid items are considered an expenditure/expense when used rather than when purchased. Significant inventories are reported on the balance sheet at cost, using the first-in, first-out method, with an offsetting reservation of fund balance in the governmental fund financial statements since they do not constitute "available spendable resources" even though they are a component of current assets. Inventories in the governmental funds are comprised of road materials, bulk fuel, parts, and chemicals.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in government-wide and prepaid expenditures in the fund financial statements.

Capital Assets

Capital assets, which include land, buildings and improvements, furniture, equipment and vehicles, infrastructure, and construction in progress are reported in the governmental activities column in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their acquisition value on the date of donation. Repairs and maintenance are recorded as expenses. Renewals and betterments are 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. During the year ended September 30, 2024, no capitalized interest was included in the cost of capital assets under construction.

Assets capitalized have an original cost of \$ 5,000 or more and over two years of useful life. Depreciation/amortization has been calculated on each class of depreciable/amortizable property using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	5-50 Years
Furniture, equipment and vehicles	5-20 Years
Right to use leased assets	5 Years
Subscription based IT assets	2-7 Years
Infrastructure	20-35 Years

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences

Employees are allowed paid absences due to sickness and vacation time. Sick leave benefits are earned by all full time employees at a rate of 96 hours annually. The leave policy allows employees to accumulate up to ninety days of sick leave benefit. Sick leave benefits are recognized in the period in which time off is actually taken. Vacation benefits accrue monthly at rates depending upon an employee's length of service. Employees may accumulate a maximum of 18 months of vacation credits based on the earning rate and length of service. Employees who reach the maximum accumulated rate will not accrue additional time until they use sufficient vacation to bring their accumulated rate below the maximum level.

The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at September 30, 2024, computed at pay rates in effect at that time was \$ 1,895,539.

Compensated absence liabilities for governmental activities have been paid from the general fund and various special revenue funds.

Leases

Lessee: The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible right-to-use leased asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial individual value of \$ 5,000 or more.

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

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

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

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

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

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Subscription Based Information Technology Arrangements

The County adopted GASB 96 - Subscription Based Information Technology Arrangements (SBITA). The County recognizes a liability and corresponding right to use the information technology software in the government-wide financial statements. The County recognizes subscription liabilities with an initial, individual value of \$ 5,000 or more and a contract term of twelve months or more.

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

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

- The County generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

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

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

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, "Items Previously Reported as Assets and Liabilities", had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The general fund is used to liquidate any future liabilities.

Other Post-Employment Benefits

The fiduciary net position of the Johnson County Retiree Health Care Plan (the "Plan") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from the Plan's total OPEB liability. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no assets as this is a pay-as-you-go plan. The general fund is used to liquidate any future liabilities.

Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as interest and fiscal charge expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing resources. 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.

Fund Equity

The County's Commissioners Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The County's unassigned General Fund Balance is maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the County's Commissioners Court. Fund Balance of the County may be committed for a specific source by formal action of the County's Commissioners Court. Amendments or modifications of the committed fund balance must also be approved by formal action by the County's Commissioners Court. When it is appropriate for fund balance to be assigned, the County's Commissioners Court has delegated authority to the County Judge or the County Auditor. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended are as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

Fund Balance Classifications:

The *nonspendable* fund balance includes a portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include inventories, prepaid expenditures and long-term receivables.

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, and contributors), laws and regulations of other governments, or through enabling legislation.

The enabling legislation authorizes the County to access, levy, charge or otherwise mandate payment of resources from external resource providers; those resources can be used only for the specific purposes stipulated in the legislation. The County's fee revenue generated through enabling legislations include auto registration fees, birth/death certificate fees, adult bond supervision fees, child abuse protection fees, court technology fees, election service fees, family protection fees, financial security fees, juvenile case management fees, law library fees, records archive fees, and records management and preservation fees reported under Non-Major Special Revenue Funds, and auto registration fees, certificates of title, and gross weight and axle fees reported under the Road & Bridge Fund.

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Commissioners Court actions, no later than the close of the fiscal year. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources. At September 30, 2024, there are no commitments of fund balance.

The *assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At September 30, 2024, there are no assignments of fund balance.

The *unassigned* fund balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive unassigned fund balance amount.

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued****Fund Equity - Continued**

The following schedule presents details of fund balance components at September 30, 2024:

	Major Funds					
	General Fund	Road & Bridge Fund	General Debt Service Fund	American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance:						
Nonspendable:						
Inventories	\$ -	\$ 435,313	\$ -	\$ -	\$ 153,069	\$ 588,382
Prepaid expenditures	1,083,230	41,363	-	10,222	40,206	1,175,021
Restricted:						
Capital projects	-	-	-	-	1,207,965	1,207,965
Contributor purposes	-	-	-	-	46,684	46,684
Court improvements and operations	-	-	-	-	1,211,878	1,211,878
Debt service	-	-	224,389	-	-	224,389
Election services	-	-	-	-	894,178	894,178
Health services	-	-	-	-	4,031,878	4,031,878
Inmate services	-	-	-	-	1,249,266	1,249,266
Juvenile services	-	-	-	-	97,187	97,187
Library services	-	-	-	-	174,942	174,942
Public safety personnel training	-	-	-	-	37,088	37,088
Public transportation projects	-	11,793,159	-	-	1,408,288	13,201,447
Records management	-	-	-	-	5,253,868	5,253,868
Special crimes operations	-	-	-	-	1,126,155	1,126,155
County/District attorney services	-	-	-	-	206,226	206,226
Sheriff services	-	-	-	-	6,447	6,447
Other	-	-	-	-	700,397	700,397
Unassigned	<u>65,514,829</u>	<u>-</u>	<u>-</u>	<u>(10,222)</u>	<u>(9,995)</u>	<u>65,494,612</u>
Total fund balance	<u>\$ 66,598,059</u>	<u>\$ 12,269,835</u>	<u>\$ 224,389</u>	<u>\$ -</u>	<u>\$ 17,835,727</u>	<u>\$ 96,928,010</u>

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

	<u>Governmental Activities</u>
Net Position:	
Net investment in capital assets	\$ 76,515,233
Restricted:	
Public transportation	13,804,340
Records management	5,253,868
Other:	
Capital projects	1,207,965
Contributor purposes	46,684
Court improvements and operations	1,229,668
Debt service	202,232
Election services	894,178
Health services	4,055,891
Inmate services	1,405,035
Juvenile services	97,187
Library services	174,942
Pension	4,335,252
Public safety personnel training	37,088
Special crime operations	1,135,876
County/District attorney services	206,226
Sheriff services	6,447
Other	700,397
Unrestricted	<u>82,032,207</u>
Total net position	<u>\$ 193,340,716</u>

NOTE 2 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. Investments are classified as either short-term investments or investments. Short-term investments have a maturity of one year or less and investments are those that have a maturity of one year or more. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2024 are as follows:

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 2 - DEPOSITS AND INVESTMENTS - Continued**

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Cash and Temporary Investments:				
Cash (petty cash accounts)	\$ 18,889	\$ -	\$ -	\$ 18,889
Financial Institution Deposits:				
Demand deposits	55,834,624	12,013,416	15,423,882	83,271,922
Local Government Investment Pools:				
Texas CLASS	4,628,004	-	-	4,628,004
Texas CLASS Government	4,383,828	-	-	4,383,828
Texpool	14,866,775	-	-	14,866,775
Texpool Prime	3,414,158	-	-	3,414,158
Sub-total	<u>83,146,278</u>	<u>12,013,416</u>	<u>15,423,882</u>	<u>110,583,576</u>
Investments:				
Broker Dealer:				
Government Securities	248,203	-	-	248,203
U.S. Agency Securities	7,522,883	-	-	7,522,883
Certificates of deposit	15,979,355	-	-	15,979,355
Sub-total	<u>23,750,441</u>	<u>-</u>	<u>-</u>	<u>23,750,441</u>
Total Cash and Temporary Investments and Investments	<u>\$ 106,896,719</u>	<u>\$ 12,013,416</u>	<u>\$ 15,423,882</u>	<u>\$ 134,334,017</u>

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to them. The County requires that all deposits with financial institutions be collateralized in an amount equal to 103 percent of uninsured balances.

At year-end, in addition to petty cash accounts of \$ 18,889, the carrying amount of the County's financial institution deposits, was \$ 99,251,277, while the financial institution balances totaled \$ 100,447,644. Of these balances, \$ 3,596,251 represents amounts controlled by County courts and held by various financial institutions jointly under the name of the County and the court's beneficiaries and carrying the identification number of the beneficiaries. These accounts are entirely covered by federal deposit insurance. Of the remaining balances, \$ 15,979,355 was covered by federal depository insurance coverage and \$ 80,872,038 was covered by collateral held by the County's agent in the County's name.

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under written investment policy (the "investment policy"). The investment policy primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policies, which excludes certain instruments allowed under chapter 2256 of the Texas Government Code.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

The County's deposits and investments are invested pursuant to the investment policy, which is approved by Commissioners Court. The investment policy includes lists of authorized investment instruments and allowable stated maturity of individual investments. In addition it includes an "Investment Strategy Statement" that specifically addresses each investment option and describes the priorities of suitability of investment type, preservation and safety of principal, liquidity, marketability, diversification and yield. Additionally, the soundness of financial institutions (including broker/dealers) in which the County will deposit funds is addressed. The County's investment policy and types of investments are governed by the Public Funds Investment Act (PFIA). The County's management believes it complied with the requirements of the PFIA and the County's investment policy.

The County's Investment Officer submits an investment report each quarter to the Commissioners Court. The report details the investment positions of the County and the compliance of the investment portfolio as it relates to both the adopted investment strategy statements and Texas state law.

The County is authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations of the United States or its agencies and instrumentalities;
2. Direct obligations of the State of Texas or its agencies and instrumentalities;
3. No-load money market mutual funds: regulated by SEC, with a dollar-weighted average stated maturity of 90 days or less, includes in its investment objectives the maintenance of a stable \$ 1.00 net asset value per each share, and limited in quantity to the requirements, set forth in Chapter 2256, Government Code Section 2256.014;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit if issued by a state or national bank and is: guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, secured in any manner and amount provided by law for deposits of the County;
7. Eligible investment pools if the Commissioners Court by resolution authorizes investment in the particular pool. An investment pool shall invest funds it receives from entities in authorized investments permitted by the Public Funds Investment Act. The County by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

The County is invested in certificates of deposit at various financial institutions to provide its liquidity needs. This investment is insured, registered, or the County's agent holds the securities in the County's name; therefore, the County is not exposed to custodial credit risk with these deposits.

Texas CLASS and Texas CLASS Government were created as a local government investment pool pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. Per State Code, entities may pool any of their funds, or funds under their control, to preserve principal, maintain the liquidity of the funds and maximize yield. The Texas CLASS and Texas CLASS Government agreements are agreements of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. Texas CLASS and Texas CLASS Government seek to maintain a constant net asset value of \$ 1.00, although this cannot be fully guaranteed. Texas CLASS and Texas Class Government are rated AAAM and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit.

TexPool and TexPool Prime are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. TexPool and TexPool Prime are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of \$ 1.00, although this cannot be fully guaranteed. TexPool and TexPool Prime are rated AAAM and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit.

At September 30, 2024 Texas CLASS, Texas CLASS Government, TexPool and TexPool Prime has a weighted average maturity of 36 days, 12 days, 31 days and 38 days, respectively. Although the pools have a weighted average maturity, the County considers holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, unless there has been a significant change in value.

As of September 30, 2024, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Texas CLASS	\$ 4,628,004	36
Texas CLASS Government	4,383,828	12
TexPool	14,866,775	31
TexPool Prime	3,414,158	38
Government Securities	248,203	92
U.S. Agency Securities	7,522,883	521
Certificates of Deposit	<u>15,979,355</u>	521
Total	<u>\$ 51,043,206</u>	256

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2024, the LGIP's (which represent approximately 53.52% of the investment portfolio) are rated AAAM by Standard and Poor's, the U.S. Agency securities and government securities (which represent 15.22% of the investment portfolio) were covered by private insurance and the certificates of deposit (which represents 31.31% of the investment portfolio) were covered by Federal Depository Insurance coverage, respectively, therefore, the County does not have a significant exposure to credit risk.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities will not exceed the lesser of a dollar weighted average maturity of three years or the anticipated cash flow requirements of the funds. Quality short-to-medium term securities may be purchased, which complement each other in a structured manner that minimizes risk and meets the County's cash flow requirements.

Fair Value Measures

Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 2 - DEPOSITS AND INVESTMENTS - Continued**Fair Value Measures - Continued

The following table sets forth by level, within the fair value hierarchy, the County's assets at fair value as of September 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Government Securities	\$ 248,203	\$ -	\$ -	\$ 248,203
U.S. Agency Securities	<u>7,522,883</u>	<u>-</u>	<u>-</u>	<u>7,522,883</u>
Total assets at fair value	\$ <u>7,771,086</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>7,771,086</u>

NOTE 3 - RECEIVABLES AND UNCOLLECTIBLE ACCOUNTSReceivables and Allowances

Receivables as of September 30, 2024, for the government's individual governmental major and nonmajor funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Major Funds</u>			<u>Other</u>	<u>Total</u>
	<u>General</u>	<u>Road &</u>	<u>General</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Bridge</u>	<u>Debt Service</u>	<u>Funds</u>	<u>Funds</u>
Receivables:					
Property taxes	\$ 2,803,488	\$ 347,896	\$ 108,472	\$ 82,048	\$ 3,341,904
Accounts	1,604,751	100,533	-	363,478	2,068,762
Due from other governments	<u>23,434</u>	<u>-</u>	<u>-</u>	<u>145,591</u>	<u>169,025</u>
Gross receivables	4,431,673	448,429	108,472	591,117	5,579,691
Less Allowance for Uncollectibles:					
Property taxes	<u>(1,637,494)</u>	<u>(212,954)</u>	<u>(84,492)</u>	<u>(53,242)</u>	<u>(1,988,182)</u>
Total net receivables	\$ <u>2,794,179</u>	\$ <u>235,475</u>	\$ <u>23,980</u>	\$ <u>537,875</u>	\$ <u>3,591,509</u>
					<u>Fiduciary</u>
					<u>Fund</u>
Receivables:					
Accounts:					
Adult probationers					\$ <u>132,709</u>
Net total receivables					\$ <u>132,709</u>

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 3 - RECEIVABLES AND UNCOLLECTIBLE ACCOUNTS - Continued**Receivables From Other Governments

The County participates in a variety of federal and state programs from which it receives grants to, partially or fully, finance certain activities. In addition, the County receives entitlements from the State through the legislative actions and taxes collected by the State on behalf of the County (other taxes). All federal grants shown below are either direct or passed through state or local agencies and are reported on the financial statements as due from other governments.

Amounts due from federal and state as of September 30, 2024 are summarized below:

	Federal Grants	State Grants	Total
Major Governmental Funds:			
General fund	\$ 2,891	\$ 20,543	\$ 23,434
Other governmental funds	<u>19,010</u>	<u>126,581</u>	<u>145,591</u>
Total	<u>\$ 21,901</u>	<u>\$ 14,124</u>	<u>\$ 169,025</u>

Judicial Receivables

Judicial receivables are reported in the governmental activities statement of net position. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of September 30, 2024:

	Judicial Receivable	Allowance for Uncollectible Accounts	Net Receivable
Justice of the peace	\$ 452,689	\$ (135,807)	\$ 316,882
County courts	1,530,993	(382,748)	1,148,245
District courts	<u>18,208,972</u>	<u>(9,104,486)</u>	<u>9,104,486</u>
Total	<u>\$ 20,192,654</u>	<u>\$ (9,623,041)</u>	<u>\$ 10,569,613</u>

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 4 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUE**Governmental Funds

Governmental funds report deferred inflows of resources 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. As of September 30, 2024, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

	Major Funds					Total
	General Fund	Road & Bridge Fund	General Debt Service Fund	American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	
Deferred Inflows of Resources:						
Delinquent property taxes receivable	\$ 968,665	\$ 126,217	\$ 20,046	\$ -	\$ 24,013	\$ 1,138,941
Unearned Revenue:						
Federal grants	-	-	-	4,499,680	-	4,499,680
State grants	-	-	-	-	860,088	860,088
State allocations	-	-	-	-	24,577	24,577
Other	-	-	-	-	8,698	8,698
	<u>\$ 968,665</u>	<u>\$ 126,217</u>	<u>\$ 20,046</u>	<u>\$ 4,499,680</u>	<u>\$ 917,376</u>	<u>\$ 6,531,984</u>

Governmental Activities

Governmental activities defer the recognition of pension expense for contributions made from the measurement date to the current year-end of September 30, 2024 and report these as deferred outflows of resources. Governmental activities also defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 4 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUE - Continued**Governmental Activities - Continued

As of September 30, 2024, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental activities were as follows:

<u>Governmental Activities:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Unearned Revenue</u>
Bond refunding cost (net of accumulated amortization)	\$ 1,382,921	\$ -	\$ -
Pension Related:			
Differences between expected and actual experience	180,747	242,092	-
Net difference between projected and actual investment earnings	946,108	-	-
Changes in assumptions	-	28,648	-
Subsequent contributions	5,088,810	-	-
OPEB Related:			
Changes in assumptions	332,990	373,613	-
Differences between expected and actual experience	25,680	1,019,825	-
Unearned Revenue:			
Federal grants	-	-	4,499,680
State grants	-	-	860,088
State Allocations	-	-	24,577
Other	-	-	8,698
Totals	<u>\$ 7,957,256</u>	<u>\$ 1,664,178</u>	<u>\$ 5,393,043</u>

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2024 consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>09-30-24</u>
General Fund	Other Governmental Funds	\$ 398,815
General Fund	Internal Service Fund	5,254
American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	397,620
Other Governmental Funds	General Fund	350
Other Governmental Funds	American Rescue Plan Act (ARPA) Fund	222,069
Other Governmental Funds	Other Governmental Funds	975
Other Governmental Funds	Internal Service Fund	210
Internal Service Fund	General Fund	11,990
Internal Service Fund	Road & Bridge Fund	790
Total		<u>\$ 1,038,073</u>

Interfund receivables and payables represent short-term borrowings primarily for cash flow purposes. These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued**

Interfund transfers for the year ended September 30, 2024 consisted of the following individual fund transfers in and transfers out:

<u>Transferring Fund</u>	<u>Receiving Fund</u>	<u>09-30-24</u>
General Fund	Road & Bridge Fund	\$ 48,000
General Fund	General Debt Service Fund	400,000
General Fund	Other Governmental Funds	2,272,416
American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	5,198,333
Other Governmental Funds	General Fund	<u>524,787</u>
Total		<u>\$ 8,443,536</u>

The Commissioners Court approved these transfers, as transfers of operational funds to cover planned expenditures/expenses.

NOTE 6 - CAPITAL ASSETSCapital Transactions

	<u>Balance 10-01-23</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments & Transfers</u>	<u>Balance 09-30-24</u>
Governmental Activities:					
Capital Assets, Not Depreciated/					
Amortized:					
Land	\$ 3,259,403	\$ -	\$ -	\$ 300,000	\$ 3,559,403
Construction in progress	<u>7,510,145</u>	<u>9,072,487</u>	<u>(10,884)</u>	<u>(15,153,809)</u>	<u>1,417,939</u>
Total capital assets not being depreciated/amortized	<u>10,769,548</u>	<u>9,072,487</u>	<u>(10,884)</u>	<u>(14,853,809)</u>	<u>4,977,342</u>
Capital Assets, Being Depreciated/					
Amortized:					
Buildings and improvements	91,444,106	1,202,570	-	13,449,903	106,096,579
Furniture, equipment and vehicles	36,581,765	3,691,577	(1,444,959)	407,906	39,236,289
Right to use leased assets	257,961	-	(14,125)	-	243,836
Subscription based IT assets	2,518,216	1,921,697	(858,996)	-	3,580,917
Infrastructure	<u>43,627,655</u>	<u>4,054,788</u>	<u>(398,629)</u>	<u>996,000</u>	<u>48,279,814</u>
Total capital assets being depreciated/amortized	<u>174,429,703</u>	<u>10,870,632</u>	<u>(2,716,709)</u>	<u>14,853,809</u>	<u>197,437,435</u>

(continued)

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 6 - CAPITAL ASSETS - Continued**Capital Transactions - Continued

	Balance 10-01-23	Additions	Retirements	Adjustments & Transfers	Balance 09-30-24
Less Accumulated Depreciation/ Amortization For:					
Buildings and improvements	\$ 44,303,440	\$ 2,921,099	\$ -	\$ -	\$ 47,224,539
Furniture, equipment and vehicles	28,454,248	2,219,848	(1,388,614)	-	29,285,482
Right to use leased assets	125,421	67,230	(14,125)	-	178,526
Subscription based IT assets	520,288	709,800	(220,997)	-	1,009,091
Infrastructure	<u>29,905,542</u>	<u>1,024,234</u>	<u>(398,629)</u>	<u>-</u>	<u>30,531,147</u>
Total accumulated depreciation/ amortization	<u>103,308,939</u>	<u>6,942,211</u>	<u>(2,022,365)</u>	<u>-</u>	<u>108,228,785</u>
Total capital assets being depreciated/amortized, net	<u>71,120,764</u>	<u>3,928,421</u>	<u>(694,344)</u>	<u>14,853,809</u>	<u>89,208,650</u>
Governmental activities capital assets, net	<u>\$ 81,890,312</u>	<u>\$ 13,000,908</u>	<u>\$ (705,228)</u>	<u>\$ -</u>	<u>\$ 94,185,992</u>

During the year ended September 30, 2024, the County received equipment and roads from various sources totaling \$ 3,357,814.

Depreciation

Depreciation expense was charged as direct expense to functional categories of the County as follows:

	09-30-24
Governmental Activities:	
General government	\$ 2,248,466
Administration of justice	55,349
Financial administration	73,067
Elections	27,202
Law enforcement	2,556,252
Highways and streets	1,764,563
Health and welfare	199,196
Culture and recreation	<u>18,116</u>
Total depreciation expense	<u>\$ 6,942,211</u>

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 6 - CAPITAL ASSETS - Continued****Construction Commitments**

Construction in progress for various projects at September 30, 2024 is as follows.

	Contract Value	Expended To Date	Commitment
Governmental Activities:			
Service Center Renovations	\$ 21,100	\$ -	\$ 21,100
Law Enforcement Software	888,275	(666,206)	222,069
Fleet Maintenance Renovation	<u>911,566</u>	<u>(237,120)</u>	<u>674,446</u>
Total	<u>\$ 1,820,941</u>	<u>\$ (903,326)</u>	<u>\$ 917,615</u>

NOTE 7 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2024, for the government's individual governmental major and nonmajor funds, and fiduciary funds in the aggregate are as follows:

	Major Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	Total
Accounts and Accrued Liabilities Payable:					
Vendors	\$ 2,225,753	\$ 686,633	\$ 399,170	\$ 966,971	\$ 4,278,527
Accrued compensation	3,481,743	278,594	24,442	142,686	3,927,465
Due to other governments	4,677	-	-	-	4,677
Due to others	<u>556,445</u>	<u>-</u>	<u>-</u>	<u>17,207</u>	<u>573,652</u>
Totals	<u>\$ 6,268,618</u>	<u>\$ 965,227</u>	<u>\$ 423,612</u>	<u>\$ 1,126,864</u>	<u>\$ 8,784,321</u>
				Internal Service Fund	Fiduciary Funds
Accounts and Accrued Liabilities Payable:					
Vendors				\$ 853,190	\$ 26,770
Bonds payable				-	214,849
Accrued compensation				-	228,823
Due to others				-	347
Estimated claims payable				<u>528,158</u>	<u>-</u>
Total				<u>\$ 1,381,348</u>	<u>\$ 470,789</u>

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 8 - LONG-TERM DEBT**Bonded Debt

Bonds payable at September 30, 2024, are summarized as follows:

	Interest Rate %	Series Dates			Bonds Outstanding 09-30-24
		Issued	Maturity	Callable	
Certificates of Obligation Bonds Taxable Series 2015	1.704 - 4.627	2015	2025	--	\$ 1,120,000
General Obligation Refunding Bonds Taxable Series 2021	1.800 - 3.000	2021	2035	2031	<u>15,090,000</u>
Total					<u>\$ 16,210,000</u>

General obligation and certificates of obligation bond transactions for the year ended September 30, 2024 was as follows:

Bonds outstanding, October 1, 2023	\$ 17,495,000
Maturities	<u>(1,285,000)</u>
Bonds outstanding, September 30, 2024	<u>\$ 16,210,000</u>

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2024, the amount of ad valorem taxes collected for interest and sinking was \$ 1,448,037, while the debt service requirements for principal and interest was \$ 1,644,476. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

Certificate of Obligation Bonded Debt

The following is a summary of general obligation and certificate of obligation bond requirements by year as of September 30, 2024:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 1,325,000	\$ 316,016	\$ 1,641,016
2026	1,360,000	280,290	1,640,290
2027	1,390,000	252,790	1,642,790
2028	1,415,000	224,740	1,639,740
2029	1,445,000	196,140	1,641,140
2030-2034	7,655,000	541,590	8,196,590
2035	<u>1,620,000</u>	<u>16,605</u>	<u>1,636,605</u>
Total	<u>\$ 16,210,000</u>	<u>\$ 1,828,171</u>	<u>\$ 18,038,171</u>

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 8 - LONG-TERM DEBT - Continued**Changes in Long-Term Debt

Transactions for the year ended September 30, 2024 are summarized as follows:

	Balance 10-01-23	Issues or Additions	Payments or Expenditures	Balance 09-30-24	Due Within One Year
Governmental Activities:					
Certificates of obligation bonds	\$ 17,495,000	\$ -	\$ (1,285,000)	\$ 16,210,000	\$ 1,325,000
Lease liability	127,191	-	(70,156)	57,035	17,362
Subscription liability	1,970,146	1,921,697	(1,304,794)	2,587,049	688,642
Net pension liability	9,691,098	19,272,754	(27,354,179)	1,609,673	-
Total OPEB liability	3,932,768	751,025	(870,586)	3,813,207	-
Compensated absences	1,734,314	2,262,949	(2,101,724)	1,895,539	1,826,240
Premium on bonds	218,834	-	(19,238)	199,596	19,238
Total governmental activities	<u>\$ 35,169,351</u>	<u>\$ 24,208,425</u>	<u>\$ (33,005,677)</u>	<u>\$ 26,372,099</u>	<u>\$ 3,876,482</u>

NOTE 9 - LEASES

In November 2021, the County entered a five year lease agreement for the lease of a copier. Based on this agreement, the County is required to make quarterly payments of \$ 509. There are no renewal options included in this lease agreement and the County will not purchase the copier at the end of the lease term. An initial lease liability was recorded in the amount of \$ 9,428 using 3.00% discount rate.

In January 2022, the County entered a five year lease agreement for the lease of a copier. Based on this agreement, the County is required to make quarterly payments of \$ 1,515. There are no renewal options included in this lease agreement and the County will not purchase the copier at the end of the lease term. An initial lease liability was recorded in the amount of \$ 28,040 using 3.00% discount rate.

In October 2021, the County entered a three year lease agreement for the lease of a phone system. Based on this agreement, the County is required to make monthly payments of \$ 4,115. There are no renewal options included in this lease agreement and the County will not purchase the phone system at the end of the lease term. An initial lease liability was recorded in the amount of \$ 152,730 using 3.00% discount rate.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 9 - LEASES - Continued

In January 2022, the County entered a five year lease agreement for the lease of public safety equipment. Based on this agreement, the County is required to make annual payments of \$ 8,989. There are no renewal options included in this lease agreement and the County will not purchase the public safety equipment at the end of the lease term. An initial lease liability was recorded in the amount of \$ 55,715 using 3.00% discount rate.

In October 2022, the County entered a two year lease agreement for the lease of a administration of justice building. Based on this agreement, the County is required to make monthly payments of \$ 600. There are no renewal options included in this lease agreement and the County will not purchase the administration of justice building at the end of the lease term. An initial lease liability was recorded in the amount of \$ 12,369 using 2.024% discount rate during the current fiscal year.

In March 2023, the County entered a five year lease agreement for the lease of public safety equipment. Based on this agreement, the County is required to make monthly payments of \$ 155. There are no renewal options included in this lease agreement and the County will not purchase the public safety equipment at the end of the lease term. An initial lease liability was recorded in the amount of \$ 8,714 using 2.682% discount rate during the current fiscal year.

The future principal and interest lease payments as of September 30, 2024, were as follows:

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 17,362	\$ 1,585	\$ 18,947
2026	17,880	1,067	18,947
2027	12,296	578	12,874
2028	<u>9,497</u>	<u>267</u>	<u>9,764</u>
Totals	\$ <u>57,035</u>	\$ <u>3,497</u>	\$ <u>60,532</u>

NOTE 10 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into subscription based information technology arrangements (SBITAs) for the right to use the other party's information technology software which have been accounted for in accordance with GASB 96. The County is required to make annual payments on each arrangement at the County's incremental borrowing rate or the interest rate stated or implied in the subscription term which ranges from 0.582% to 3.591%. The value of the right to use subscription assets as of September 30, 2024 is \$ 3,580,917 with accumulated amortization of \$ 1,009,091.

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 10 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS - Continued**

The future principal and interest SBITA payments for governmental activities as of September 30, 2024 are as follows:

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 688,642	\$ 64,397	\$ 753,039
2026	542,917	47,979	590,896
2027	495,700	33,966	529,666
2028	485,214	20,436	505,650
2029	263,516	7,127	270,643
2030	<u>111,060</u>	<u>1,360</u>	<u>112,420</u>
Totals	\$ <u>2,587,049</u>	\$ <u>175,265</u>	\$ <u>2,762,314</u>

NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 870 non-traditional defined benefit plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, 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.

All eligible employees of the County are required to participate in TCDRS.

The plan provisions are adopted by Commissioners Court of the County, within the options available in the state statutes governing TCDRS. Plan provisions for the County were as follows:

	<u>Plan Year 2024</u>	<u>Plan Year 2023</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	12.45%	12.45%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/20	60/8, 0/20

NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Employees Covered by Benefit Terms:

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

Inactive employees or beneficiaries currently receiving benefits	435
Inactive employees entitled to but not yet receiving benefits	693
Active employees	<u>862</u>
	<u>1,990</u>

Contributions - The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee compensation, and the employer matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the employer. Under the state laws governing TCDRS, the contribution rate for each employer is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees of the County were required to contribute 7.00% of their annual compensation during the fiscal year. The County's required contribution rates of 10.23% and 10.52% in calendar years 2024 and 2023, respectively. The County's contributions to TCDRS for the year ended September 30, 2024 were \$ 6,903,008.

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

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Except where indicated in the section of this GASB 68 report entitled “Actuarial Methods and Assumptions Used for GASB Calculations”, the assumptions used in this analysis for the December 31, 2023 financial reporting metrics are the same as those used in the December 31, 2023 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2023 actuarial valuation analysis for the County. This information may also be found in the Johnson County December 31, 2023 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.50% is net after investment and administrative expenses and is expected to enable the system to credit each employer’s Subdivision Accumulation Fund (SAF) with a nominal annual rate of 7.50% on the combined Employee Savings Fund (ESF) and SAF funds, less the amount credited to the County’s ESF. Under the TCDRS Act, the ESF is credited with a nominal annual rate of 7.00%. It is assumed interest will be credited at the nominal annual rate of 7.50% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.50% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.70% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.00%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS’ investment consultant, Cliffwater LLC. The numbers are based on January 2024 information for a 10-year time horizon.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

The valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

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

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.20%, per Cliffwater's 2024 capital market assumptions

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

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

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Discount Rate - The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not include in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance as of December 31, 2022	\$ 163,401,648	\$ 153,710,550	\$ 9,691,098
Changes for the Year:			
Service cost	6,560,918	-	6,560,918
Interest on total pension liability ⁽¹⁾	12,621,607	-	12,621,607
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(253,755)	-	(253,755)
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(911,983)	(911,983)	-
Employer contributions	-	6,413,870	(6,413,870)
Member contributions	-	3,606,194	(3,606,194)
Net investment income	-	16,913,706	(16,913,706)
Benefit payment,	(7,010,657)	(7,010,657)	-
Administrative expense	-	(90,229)	90,229
Other changes ⁽³⁾	-	166,654	(166,654)
Balance as of December 31, 2023	<u>\$ 174,407,778</u>	<u>\$ 172,798,105</u>	<u>\$ 1,609,673</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.⁽²⁾ No plan changes valued.⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis - The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued**

	1% Decrease In Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase In Discount Rate (8.60%)
Total pension liability	\$ 197,995,858	\$ 174,407,778	\$ 154,752,779
Fiduciary net position	<u>172,798,105</u>	<u>172,798,105</u>	<u>172,798,105</u>
Net pension liability / (asset)	\$ <u>25,197,753</u>	\$ <u>1,609,673</u>	\$ <u>(18,045,326)</u>

	Year Ended 12-31-23
<i>Pension Expense:</i>	
Service cost	\$ 6,560,918
Interest on total pension liability ⁽¹⁾	12,621,607
Administrative expenses	90,229
Member contributions	(3,606,194)
Expected investment return net of investment expenses	(11,763,095)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	174,345
Recognition of assumption changes or inputs	1,998,969
Recognition of investment gains or losses	(2,653,002)
Other ⁽²⁾	<u>(166,654)</u>
Pension expense	\$ <u>3,257,123</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.⁽²⁾ Related to allocation of system-wide items.

Deferred Inflows and Outflows - At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 180,747	\$ 242,092
Net difference between projected and actual investment earnings	946,108	-
Changes in assumptions	-	28,648
Contributions subsequent to the measurement date ⁽³⁾	<u>5,088,810</u>	<u>-</u>
Totals	\$ <u>6,215,665</u>	\$ <u>270,740</u>

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 11 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

Year Ended September 30,	
2025	\$ (1,005,790)
2026	(398,737)
2027	3,290,765
2028	(1,030,123)
2029	-
Thereafter ⁽⁴⁾	-

⁽³⁾ Any eligible employer contributions were made subsequent to the measurement date through the employer's fiscal year end, the employer should reflect these contributions, adjusted as outlined in GASB No. 71.

⁽⁴⁾ Total remaining balance to be recognized in future years, if any. Note that additional deferred inflows and outflows of resources may impact these numbers.

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description - The County's defined benefit OPEB plan, Johnson County Retiree Health Care Plan (JCRHCP), provides medical benefits to plan members of the County. JCRHCP is a single-employer defined benefit OPEB plan administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided - Plan participants are full-time regular employees who, at the time they leave County employment, are:

1. Eligible for retirement benefits under Texas County and District Retirement guidelines, and
2. Have a total of 20 years of service with Johnson County, of which at least 10 years are continuous service, and
3. Are covered under the County group health insurance program at the time of the separation, and
4. Are not Medicare eligible, or

Elected officials who, at the time they leave Johnson County employment, are:

1. Eligible for retirement benefits under Texas County and District Retirement guidelines, and
2. Have a total of 16 years of service with the County, of which at least 10 years are continuous service, and
3. Are covered under the County group health insurance program at the time of their separation, and
4. Are not Medicare eligible.

Members retiring under TCDRS disability retirement provisions must satisfy social security disability requirements that are therefore Medicare eligible. Disabled retirees are not eligible for the County's health insurance. Retiree healthcare ceases when a covered retiree becomes eligible for Medicare coverage.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Coverage for dependents who are not Medicare eligible and who are participants in the County's group health insurance plan at the time of the employee's separation may also be continued. Premiums will be paid for by the retiree and are to be made to the County Treasurer no later than the 10th day of each month. In the event of the retiree's death, covered dependents may continue coverage until they become Medicare eligible provided they make required premium payments on a timely basis. The County will pay for the retiree's vision coverage for 3 years or until the age 65. Any dependent coverage the retiree may have will be at the retiree's cost.

The following table provides a summary of the number of participants in the plan as of September 30, 2024:

Inactive plan members or beneficiaries currently receiving benefits	10
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>542</u>
	<u>552</u>

Contributions - Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County's contribution, if any, will be determined annually by Commissioners Court during the County budget process and will be effective on a fiscal year basis. The County does not contribute toward the cost of coverage for retirees who do not meet the eligibility requirements. The County pays no more for retiree healthcare than the premium it pays for active employees for each rate tier structure (retiree only, retiree + spouse, retiree + child, retiree + children, retiree + family).

The plan is funded on a pay-as-you-go basis. For the year ended September 30, 2024, the total benefit payments made to the plan was \$ 203,554. The total benefit payments made include explicit benefit payments made by the County of \$ 109,415 and an implicit benefit payment of \$ 94,139. The implicit subsidy is calculated using a factor which equals the ratio of the expected implicit subsidy to the expected total medical premiums. Since the plan utilizes blended premiums, the benefit payments must include an adjustment for the implicit subsidy. This adjustment reflects the underlying costs of the benefits provided to retirees.

Total OPEB Liability - The County's total OPEB liability of \$ 3,813,207 was measured as of September 30, 2024 utilizing the actuarial valuation performed as of September 30, 2023.

Actuarial assumptions and other inputs - The total OPEB liability in the September 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Individual Entry Age
Discount rate	4.06%
Inflation	2.50%
Salary increases	3.50%
Health care trend rates	Level 4.50% for medical; level 1.50% for vision
Participation rates	90% for retirees eligible for the County subsidy; 10% for retirees not eligible for the County subsidy

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

The RPH14-2014 Total Mortality Table is used for valuation purposes and the MP-2021 mortality projection is used.

The actuarial assumptions used in the September 30, 2024 valuation were based on the experience study covering the four-year period ending December 31, 2017, as conducted for the Texas County and District Retirement System.

Discount Rate - For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on S&P municipal bond 20 year grade rate index as of the measurement date. For the purpose of this valuation, the municipal bond rate is 4.06%. The discount rate was 4.77% as of the prior measurement date.

Changes in Total OPEB Liability - The changes in the total OPEB liability as of September 30, 2024 are as follows:

	<u>Total OPEB Liability</u>
Service cost	\$ 367,687
Interest on total OPEB liability	200,277
Difference between expected and actual experience	(667,032)
Change of assumptions	183,061
Benefit payments	<u>(203,554)</u>
Net change in total OPEB liability	(119,561)
Total OPEB liability, September 30, 2023	<u>3,932,768</u>
Total OPEB liability, September 30, 2024	<u>\$ 3,813,207</u>

Changes in assumptions reflect a change in the discount rate from 4.77% as of September 30, 2023 to 4.06% as of September 30, 2024.

The benefit payments during the measurement period were determined as follows:

Explicit benefit payments (County's portion of premiums)	\$ 109,415
Implicit benefit payments	<u>94,139</u>
Total benefit payments	<u>\$ 203,554</u>

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2024***NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued**

The implicit benefit payments took the total premiums of \$ 203,554 multiplied by a factor of 0.464. The factor equals the ratio of the expected implicit subsidy to the expected explicit costs.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, calculated using the discount rate of 4.06%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate of 1 percentage-point lower (3.06%) or 1 percentage-point higher (5.06%) than the current rate:

	1% Decrease In Discount Rate (3.06%)	Discount Rate (4.06%)	1% Increase In Discount Rate (5.06%)
Total OPEB liability	\$ 4,087,072	\$ 3,813,207	\$ 3,558,113

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, calculated using the healthcare cost trend rate of 4.50%, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate rate of 1 percentage-point lower (3.50%) or 1 percentage-point higher (5.50%) than the current rate:

	1% Decrease In Trend Rate (3.50%)	Trend Rate (4.50%)	1% Increase In Trend Rate (5.50%)
Total OPEB liability	\$ 3,438,660	\$ 3,813,207	\$ 4,250,265

	Year Ended 09-30-24
<i>OPEB Expense:</i>	
Service cost	\$ 367,687
Interest on the total OPEB liability	200,277
Difference between expected and actual experience	(209,817)
Changes in assumptions or other inputs	<u>(32,426)</u>
OPEB expense	<u>\$ 325,721</u>

Deferred Inflows and Outflows - At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 25,680	\$ 1,019,825
Changes in assumptions	<u>332,990</u>	<u>373,613</u>
Totals	<u>\$ 358,670</u>	<u>\$ 1,393,438</u>

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of September 30, 2024.

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

<u>Year Ended</u> <u>September 30,</u>	
2025	\$ (242,243)
2026	(241,093)
2027	(237,469)
2028	(182,849)
2029	(71,067)
Thereafter	(60,047)

NOTE 13 - SELF INSURANCE

Health Insurance

The County implemented a limited self-insured health care benefit coverage plan that became effective October 1, 2023. The plan was established to provide for the payment or reimbursement of all or a portion of eligible medical and prescription drug expenses incurred by eligible participants and eligible dependents of such participants. The County is the named fiduciary and plan administrator and has the authority to control and manage the operation and administration of the plan. The County has the authority to amend the plan, to determine its policies, to appoint and remove plan supervisors and exercise general administrative authority over them.

The County, under the direction of the plan supervisor, Blue Cross Blue Shield, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County depends on the level of coverage selected by the employee for the period October 1, 2023 through September 30, 2024. The contributions, or interfund premiums paid into the Self Insurance Health Care Fund (Internal Service Fund) are available to pay claims and administrative costs of the plan with a portion of the premiums set aside as reserves for anticipated claims. The total contribution to the plan for the fiscal year ended September 30, 2024 was \$ 11,319,472. The plan provides limited medical care benefits to the eligible participants up to \$ 1,000,000 lifetime maximum benefit. The plan has in place an excess loss insurance policy through SA Benefit Services LLC, which covers claims in excess of \$ 250,000 per participant in any calendar year, with a maximum aggregate benefit of \$ 1,000,000 per coverage period. Estimated claims payable at September 30, 2024 was \$ 528,158.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2024.

	<u>2024</u>
Claims payable - October 1,	\$ -
Incurred claims	9,999,749
Payment of claims	<u>(8,618,401)</u>
Claims payable - September 30,	<u>\$ 1,381,348</u>

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 13 - SELF INSURANCE - Continued

The following is a reconciliation of claims payable at September 30, 2024.

	<u>2024</u>
Claims payable:	
Actual	\$ 853,190
Estimated	<u>528,158</u>
 Total claims payable	 <u>\$ 1,381,348</u>

NOTE 14 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2024, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund, various special revenue funds, and capital projects fund. For the most part, these grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal financial assistance programs are covered by the requirements of the Single Audit Act and the Uniform Guidance.

The state financial assistance programs are covered by the Texas Grant Management Standards. A single audit was performed on the federal and state financial assistance programs as the federal and state financial assistance programs met the \$ 750,000 threshold.

NOTE 15 - BAIL BOND COLLATERAL

The County holds, as collateral, time deposits and other cash equivalents and real property pledged toward bail bonds. The County does not have access to the assets unless the bond is violated; therefore, these assets are not reported in the financial statements of the County as of September 30, 2024. As of September 30, 2024, bail bonds outstanding totaled \$ 14,265,833 and collateral pledged against these bonds amounted to \$ 1,810,516, respectively.

NOTE 16 - LITIGATION

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Such lawsuits include various civil claims that are currently between the stages of discovery and pleadings. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. The County does not have any contingent estimated liability as of September 30, 2024.

NOTE 17 - RISK COVERAGE

The County is a participant in the Texas Association of Counties insurance pool for coverage of liability, property, and worker's compensation. The County pays annual premiums to the pool for the coverage stated. Property and liability insurance provide varying and appropriate coverage, with most claims subject to a \$ 5,000 deductible.

JOHNSON COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2024

NOTE 18 - TAX ABATEMENTS

The County enters into property tax abatement agreements with taxpayers under the State Property Tax Abatement Act, Tax Code Chapter 312. Under the act, the County may enter into a local agreement with a taxpayer that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. Tax abatements are an economic development tool available to the County to attract new industries and to engage in the retention and development of existing businesses through property tax exemptions or reductions.

For the year ended September 30, 2024, the County abated property taxes totaling \$ 394,133 under this program, including the following tax abatement agreements that each exceeded 10 percent of the total amount abated:

- A 75 percent property tax abatement to a food processor and distributor for the expansion and development of property to include actual construction costs, and other costs of all buildings, structures, improvements, infrastructure, fixed machinery and equipment, and tangible personal property. The abatement in the current fiscal year amounted to \$ 58,954.
- A 75 percent property tax abatement to a manufacturer of tools for the construction of a new facility for increased manufacturing capacity and increased employment. The abatement in the current fiscal year amounts to \$ 101,063.
- A 75 percent property tax abatement to a retail company for the construction of a regional distribution center and increased employment. The abatement in the current fiscal year amounts to \$ 123,785.
- A 75 percent property tax abatement for the construction of a new facility for food processing and packaging and increased employment. The abatement in the current fiscal year amounted to \$ 72,476.

NOTE 19 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 18, 2025, the date which the financial statements were available to be issued.



**REQUIRED SUPPLEMENTARY
INFORMATION**

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund and Road & Bridge Fund
For the Year Ended September 30, 2024*

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Taxes	\$ 71,192,836	\$ 71,192,836	\$ 72,785,193	\$ 1,592,357
Intergovernmental	1,607,322	1,607,322	1,684,732	77,410
Fees	18,284,020	18,284,020	21,518,763	3,234,743
Fines	753,000	753,000	2,234,181	1,481,181
Licenses and permits	26,000	26,000	28,000	2,000
Investment income	2,348,300	2,348,300	4,665,376	2,317,076
Miscellaneous	<u>597,287</u>	<u>597,287</u>	<u>848,591</u>	<u>251,304</u>
Total revenues	<u>94,808,765</u>	<u>94,808,765</u>	<u>103,764,836</u>	<u>8,956,071</u>
Expenditures:				
Current:				
General government	32,617,230	24,255,916	20,997,288	3,258,628
Administration of justice	10,305,862	11,346,522	9,828,270	1,518,252
Financial administration	1,552,617	1,750,814	1,559,320	191,494
Elections	932,749	1,329,467	1,064,451	265,016
Law enforcement	44,748,382	51,326,121	48,400,959	2,925,162
Highways and streets	-	-	-	-
Health and welfare	1,631,797	1,699,799	1,644,083	55,716
Culture and recreation	391,052	454,284	366,315	87,969
Conservation	302,699	327,847	270,275	57,572
Capital outlay	428,050	3,054,364	2,805,100	249,264
Debt Service:				
Principal	28,004	28,004	728,148	(700,144)
Interest and fiscal charges	<u>1,687</u>	<u>1,687</u>	<u>43,872</u>	<u>(42,185)</u>
Total expenditures	<u>92,940,129</u>	<u>95,574,825</u>	<u>87,708,081</u>	<u>7,866,744</u>
Excess (deficiency) of revenues over expenditures	<u>1,868,636</u>	<u>(766,060)</u>	<u>16,056,755</u>	<u>16,822,815</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	70,000	70,000	40,984	(29,016)
Issuance of subscription based IT arrangements	-	1,857,039	1,921,697	64,658
Transfers in	579,263	876,943	524,787	(352,156)
Transfers out	<u>(857,717)</u>	<u>(3,180,850)</u>	<u>(2,720,416)</u>	<u>460,434</u>
Total other financing sources (uses)	<u>(208,454)</u>	<u>(376,868)</u>	<u>(232,948)</u>	<u>143,920</u>
Net change in fund balance	1,660,182	(1,142,928)	15,823,807	16,966,735
Fund balance - beginning	<u>50,774,252</u>	<u>50,774,252</u>	<u>50,774,252</u>	<u>-</u>
Fund balance - ending	\$ 52,434,434	\$ 49,631,324	\$ 66,598,059	\$ 16,966,735

Road & Bridge Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 10,878,545	\$ 10,878,545	\$ 11,039,529	\$ 160,984
66,800	66,800	83,060	16,260
2,120,000	2,120,000	2,306,509	186,509
-	-	-	-
-	-	-	-
308,500	308,500	660,356	351,856
<u>207,700</u>	<u>207,700</u>	<u>261,275</u>	<u>53,575</u>
<u>13,581,545</u>	<u>13,581,545</u>	<u>14,350,729</u>	<u>769,184</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
15,852,192	15,291,704	8,728,958	6,562,746
-	-	-	-
-	-	-	-
-	-	-	-
1,731,992	2,234,580	1,852,174	382,406
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>17,584,184</u>	<u>17,526,284</u>	<u>10,581,132</u>	<u>6,945,152</u>
<u>(4,002,639)</u>	<u>(3,944,739)</u>	<u>3,769,597</u>	<u>7,714,336</u>
-	-	34,153	34,153
-	-	-	-
48,000	48,000	48,000	-
<u>-</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>
<u>48,000</u>	<u>(27,000)</u>	<u>82,153</u>	<u>109,153</u>
(3,954,639)	(3,971,739)	3,851,750	7,823,489
<u>8,418,085</u>	<u>8,418,085</u>	<u>8,418,085</u>	<u>-</u>
<u>\$ 4,463,446</u>	<u>\$ 4,446,346</u>	<u>\$ 12,269,835</u>	<u>\$ 7,823,489</u>

JOHNSON COUNTY, TEXAS

Texas County and District Retirement System

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios For the Last Ten Measurement Years Ended December 31,

	2023	2022	2021	2020
Total Pension Liability				
Service cost	\$ 6,560,918	\$ 5,829,990	\$ 4,594,581	\$ 3,983,381
Interest on total pension liability	12,621,607	11,756,529	10,987,082	10,246,724
Effect of plan changes	-	-	-	-
Effect of assumption changes or inputs	-	-	(114,592)	8,110,474
Effect of economic/demographic (gains) or losses	(253,755)	361,493	(207,101)	796,747
Benefit payments/refunds of contributions	<u>(7,922,640)</u>	<u>(6,692,544)</u>	<u>(6,061,159)</u>	<u>(5,315,194)</u>
Net Change in Total Pension Liability	11,006,130	11,255,468	9,198,811	17,822,132
Total Pension Liability - beginning	<u>163,401,648</u>	<u>152,146,180</u>	<u>142,947,369</u>	<u>125,125,237</u>
Total Pension Liability - ending (a)	<u>\$ 174,407,778</u>	<u>\$ 163,401,648</u>	<u>\$ 152,146,180</u>	<u>\$ 142,947,369</u>
Fiduciary Net Position				
Employer contributions	\$ 6,413,870	\$ 5,808,389	\$ 3,979,341	\$ 3,596,528
Member contributions	3,606,194	3,265,769	2,424,284	2,191,101
Investment income net of investment expense	16,913,706	(9,615,677)	28,894,667	12,264,209
Benefit payments/refunds of contributions	(7,922,640)	(6,692,544)	(6,061,159)	(5,315,194)
Administrative expense	(90,229)	(90,077)	(86,867)	(96,125)
Other	<u>166,654</u>	<u>469,529</u>	<u>45,997</u>	<u>21,157</u>
Net Change in Fiduciary Net Position	19,087,555	(6,854,611)	29,196,263	12,661,676
Fiduciary Net Position - beginning	<u>153,710,550</u>	<u>160,565,161</u>	<u>131,368,898</u>	<u>118,707,222</u>
Fiduciary Net Position - ending (b)	<u>\$ 172,798,105</u>	<u>\$ 153,710,550</u>	<u>\$ 160,565,161</u>	<u>\$ 131,368,898</u>
Net Pension Liability/(Asset) - ending (a)-(b)	<u>\$ 1,609,673</u>	<u>\$ 9,691,098</u>	<u>\$ (8,418,981)</u>	<u>\$ 11,578,471</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	99.08%	94.07%	105.53%	91.90%
Pensionable covered payroll	\$ 51,517,055	\$ 46,653,839	\$ 34,632,632	\$ 31,301,448
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	3.12%	20.77%	(24.31%)	36.99%

2019	2018	2017	2016	2015	2014
\$ 3,590,557	\$ 3,466,432	\$ 3,602,644	\$ 3,686,376	\$ 3,356,710	\$ 3,228,313
9,554,779	8,924,763	8,331,782	7,591,733	7,131,530	6,593,390
-	-	-	-	(605,396)	-
-	-	409,272	-	1,024,387	-
313,482	393,570	(183,883)	291,215	(1,277,227)	63,386
<u>(5,303,269)</u>	<u>(4,965,130)</u>	<u>(4,450,589)</u>	<u>(4,014,436)</u>	<u>(3,799,131)</u>	<u>(3,231,425)</u>
8,155,549	7,819,635	7,709,226	7,554,888	5,830,873	6,653,664
<u>116,969,688</u>	<u>109,150,053</u>	<u>101,440,827</u>	<u>93,885,939</u>	<u>88,055,066</u>	<u>81,401,402</u>
<u>\$ 125,125,237</u>	<u>\$ 116,969,688</u>	<u>\$ 109,150,053</u>	<u>\$ 101,440,827</u>	<u>\$ 93,885,939</u>	<u>\$ 88,055,066</u>
\$ 3,175,837	\$ 2,886,381	\$ 2,704,447	\$ 2,617,668	\$ 2,511,927	\$ 2,470,381
2,041,377	1,867,348	1,873,863	1,805,291	1,703,829	1,688,738
16,767,350	(1,946,155)	13,284,062	6,229,109	(616,199)	5,292,764
(5,303,269)	(4,965,130)	(4,450,589)	(4,014,436)	(3,799,131)	(3,231,425)
(90,459)	(82,009)	(69,388)	(67,695)	(60,576)	(62,523)
<u>13,906</u>	<u>4,182</u>	<u>1,058</u>	<u>409,118</u>	<u>199,540</u>	<u>(138,000)</u>
16,604,742	(2,235,383)	13,343,453	6,979,055	(60,610)	6,019,935
<u>102,102,480</u>	<u>104,337,863</u>	<u>90,994,410</u>	<u>84,015,355</u>	<u>84,075,965</u>	<u>78,056,030</u>
<u>\$ 118,707,222</u>	<u>\$ 102,102,480</u>	<u>\$ 104,337,863</u>	<u>\$ 90,994,410</u>	<u>\$ 84,015,355</u>	<u>\$ 84,075,965</u>
<u>\$ 6,418,015</u>	<u>\$ 14,867,208</u>	<u>\$ 4,812,190</u>	<u>\$ 10,446,417</u>	<u>\$ 9,870,584</u>	<u>\$ 3,979,101</u>
94.87%	87.29%	95.59%	89.70%	89.49%	95.48%
\$ 29,162,524	\$ 26,676,399	\$ 26,104,730	\$ 25,789,868	\$ 24,340,413	\$ 24,124,827
22.01%	55.73%	18.43%	40.51%	40.55%	16.49%

JOHNSON COUNTY, TEXAS

*Texas County And District Retirement System
Schedule Of Employer Contributions
For the Ten Years Ended September 30,*

Exhibit 12

	<u>Actuarially Determined Contribution⁽¹⁾</u>	<u>Actual Employer Contribution⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2015	\$ 2,492,624	\$ 2,492,624	\$ -	\$ 24,205,219	10.3%
2016	2,707,614	2,707,614	-	26,561,630	10.2%
2017	2,687,041	2,687,041	-	26,059,464	10.3%
2018	2,801,251	2,801,251	-	26,149,000	10.7%
2019	3,139,996	3,139,996	-	28,876,370	10.9%
2020	3,397,114	3,397,114	-	29,926,967	11.4%
2021	3,478,172	3,552,854	(74,682)	30,921,273	11.5%
2022	5,481,255	5,520,861	(39,606)	45,269,691	12.2%
2023	5,553,167	6,266,209	(713,042)	50,330,993	12.5%
2024	5,714,368	6,903,008	(1,188,640)	55,445,846	12.5%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.



JOHNSON COUNTY, TEXAS*Johnson County Retiree Health Care Plan**Schedule of Changes in Total OPEB Liability and Related Ratios**Fiscal Year Ending September 30,*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability:				
Service cost	\$ 367,687	\$ 367,687	\$ 331,882	\$ 331,882
Interest on the Total OPEB Liability	200,277	183,527	101,088	98,711
Difference between expected and actual experience	(667,032)	-	(376,519)	48,981
Changes of assumptions	183,061	-	(664,048)	70,005
Benefit payments	<u>(203,554)</u>	<u>(196,579)</u>	<u>(196,579)</u>	<u>(194,407)</u>
Net Change in Total OPEB Liability	(119,561)	354,635	(804,176)	355,172
Total OPEB Liability - beginning	<u>3,932,768</u>	<u>3,578,133</u>	<u>4,382,309</u>	<u>4,027,137</u>
Total OPEB Liability - ending	<u>\$ 3,813,207</u>	<u>\$ 3,932,768</u>	<u>\$ 3,578,133</u>	<u>\$ 4,382,309</u>
Covered-Employee Payroll	<u>\$ 40,782,470</u>	<u>\$ 35,235,254</u>	<u>\$ 35,235,254</u>	<u>\$ 28,665,295</u>
Net OPEB Liability as a Percentage of Covered-Employee Payroll	<u>9.35%</u>	<u>11.16%</u>	<u>10.15%</u>	<u>15.29%</u>

Notes to Schedule:

There are no assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan.

For the year ending September 30, 2024, the health care trend rates were reset to better reflect the plan's anticipated experience and to reflect the repeal of the excise tax on high-cost employer health plans.

Changes of assumptions reflect the effects of changes in the discount rates each period. The following are the discount rates used in each period.

<u>Fiscal Year Ending</u>	<u>Discount Rate</u>
2024	4.06%
2023	4.77%
2022	4.77%
2021	2.19%
2020	2.41%
2019	2.76%
2018	3.83%
2017	3.50%

This schedule is presented to illustrate the requirements to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74, they should not be shown. Therefore, we have shown only years for which the new GASB statements have been implemented.

<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 407,464	\$ 311,838	\$ 319,478
116,430	138,249	118,225
(541,872)	(7,941)	-
96,586	284,814	(78,374)
<u>(163,135)</u>	<u>(138,030)</u>	<u>(109,424)</u>
(84,527)	588,930	249,905
<u>4,111,664</u>	<u>3,522,734</u>	<u>3,272,829</u>
\$ <u>4,027,137</u>	\$ <u>4,111,664</u>	\$ <u>3,522,734</u>
\$ <u>27,456,551</u>	\$ <u>26,417,574</u>	\$ <u>22,612,390</u>
<u>14.67%</u>	<u>15.56%</u>	<u>15.58%</u>

JOHNSON COUNTY, TEXAS

*Notes to the Required Supplementary Information
For the Year Ended September 30, 2024*

NOTE 1 - BUDGETARY INFORMATION

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The fund budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles. The major funds, General Fund and Road & Bridge Fund, budget and actual comparisons are presented as Required Supplementary Information at the fund level.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditures purposes by department and type of expenditures (salaries and wages and employee benefits; operating expenditures; and capital outlay). Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of the Commissioners Court.

NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSETS) AND RELATED RATIOS

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	6.6 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

JOHNSON COUNTY, TEXAS

*Notes to the Required Supplementary Information
For the Year Ended September 30, 2024*

NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSETS) AND RELATED RATIOS - Continued

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*

2015: New inflation, mortality and other assumption were reflected.
2017: New mortality assumptions were reflected.
2019: New inflation, mortality and other assumptions were reflected.
2022: New investment return and inflation assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*

2015: No changes in plan provisions were reflected in the Schedule.
2016: No changes in plan provisions were reflected in the Schedule.
2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.
2018: No changes in plan provisions were reflected in the Schedule.
2019: No changes in plan provisions were reflected in the Schedule.
2020: No changes in plan provisions were reflected in the Schedule.
2021: No changes in plan provisions were reflected in the Schedule.
2022: No changes in plan provisions were reflected in the Schedule.
2023: No changes in plan provisions were reflected in the Schedule.

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



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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.

Law Library Fund - This fund accounts for the cost of operating and maintaining a law library for public use. Revenues are derived from law library fees assessed against each civil case filed in District and County courts.

Records Management & Preservation - County Clerk Fund - A percentage of civil fees collected by the court clerk, pursuant to Local Government Code 135.154, are for records management and preservation services, including automation, performed by the County Clerk.

Records Management & Preservation - District Clerk Fund - A percentage of civil fees collected by the court clerk, pursuant to Local Government Code 135.154, are for records management and preservation services, including automation, performed by the District Clerk.

Records Management & Preservation - Recording Fund - Pursuant to Local Government Code 118.011(b)(2) & 118.0216, fees for filing or recording services for non-court related documents are used for specific records managements and preservation, including for automation purposes. This fund may also be used for employee salaries or, with prior commissioners' court approval, to supplement deputies' salaries. Salaries must be proportional to the amount of time each employee spends on management & preservation purposes.

Vital Statistics Preservation Fund - The "Vital Statistics" fee collected by the County Clerk pursuant to Health & Safety Code 191.0045 is for the preservation of vital statistical records. This includes preserving records, training regarding vital statistics and ensuring safety and security of vital statistics records.

Elections Services Contract Fund - This fund accounts for surplus funds from Election Service Contracts under the Texas Election Code 31.003. Funds are used only to defray expenses of the County election officer's office in connection with election-related duties or functions.

Sheriff Federal Forfeitures Fund - This fund accounts for the funds received from forfeitures in a federal case.

District Attorney Forfeiture Fund - This fund accounts for funds forfeited by the court to the District Attorney. Disbursement is at the discretion of the District Attorney.

Sheriff Forfeiture Fund - This fund accounts for funds forfeited by the court to the Sheriff. Disbursement is at the discretion of the Sheriff.

STOP SCU Forfeiture Fund - This fund accounts for the funds received from forfeitures.

Juvenile Justice Alternative Education Fund - This fund accounts for intergovernmental revenues from the Texas Juvenile Justice Department to fund mandatory juvenile justice alternative education programs as required under Chapter 37, Texas Education Code.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Juvenile Case Manager Fund - This fund accounts for proceeds which are used by Juvenile Case Managers for management of juvenile truancy case activity.

Juvenile Probation Fees Fund - This fund accounts for the receipt and disbursement of fees collected by the Juvenile Probation Department.

Unclaimed Juvenile Restitution Fund - This fund accounts for funds resulting from unclaimed juvenile restitution payments. Family Code, Section 54.0482 authorized such funds to be used for the same purposes for which the County may expend juvenile state aid.

Justice of the Peace Technology Fund - This fund accounts for the mandate that each Johnson County justice court assess a technology fee on each conviction, as defined by Art. 102.0173 Code of Criminal Procedure, for a fine-only misdemeanor committed on or after January 1, 2002. The use of this fee is restricted to the purchase of technological enhancements for a justice court.

County Specialty Court Fund - This fund is used to record fees collected under Local Government Code 134 to fund only specialty court programs under Subtitle K, Title 2 of the Government Code.

Courthouse Security Fund - This fund accounts for funds used to monitor and increase courthouse security.

Justice Court Building Security Fund - The State Legislature amended the Court of Criminal Procedures Art. 102.017 by adding \$ 1 to the existing Courthouse Security Fund. The Justice of the Peace collect the funds and deposit them in a Justice Court building security fund for providing security services for a Justice Court located in a building that is not in the County Courthouse.

Court Facility Fund - A percentage of civil fees collected by the court clerk, pursuant to Local Government Code 135.152, to fund the construction, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities

Guardianship Fee Fund - This fund accounts for proceeds that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

Language Access Fund - A percentage of civil fees collected by the court clerk, pursuant to Local Government Code 135.155, to provide language access services for individuals appearing before the court or receiving court services.

Court Reporter Service Fund - This fund accounts for court reporter service fees collected on each civil case filed in courts with an official court reporter. Funds are used only to defray the cost of court reporter related services.

Judicial Education & Support Fund - A percentage of civil fees collected by the court clerk, pursuant to Local Government Code 135.159, to pay the continuing judicial education and travel expenses of the judge and staff of the probate court; or the county's contribution to fund the compensation required by Government Code 25.0022 for the presiding judge of a statutory probate court.

Record Archives - County Clerk Fund - The "Records Archive" fee collected by the County Clerk, pursuant to Local Government Code 118.011 (f), is for the preservation and restoration services performed by the County Clerk in connection with maintaining a County Clerk's records archive.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Record Archives - District Clerk Fund - The "Records Archive" fee collected by the District Clerk, pursuant to Local Government Code 118.011 (f), is for the preservation and restoration services performed by the District Clerk in connection with maintaining a District Clerk's records archive.

County/District Court Technology Fund - This fund accounts for fees collected and utilized for the purchase and maintenance of technological enhancements, or the cost of continuing education and training of county/district court judges and clerks regarding technological enhancements.

Court Records Preservation Digital Fund - This fund accounts for funds received to provide systems to be used for court records preservation.

District Court Records Technology Fund - This fund accounts for fees collected and utilized solely for the preservation and restoration of District Court archives.

Pecan Valley Centers Fund - This fund accounts for the activities of Pecan Valley Centers.

Indigent Health Care Fund - This fund is used to account for the cost of providing medical care to indigent County residents. Property taxes are allocated each year for this purpose.

Opioid Remediation Fund - This fund is used to account for revenue received from the State's Opioid Abatement settlement funds. Funds are to be utilized to address opioid-related harms in the community.

Right of Way Fund - This fund accounts for proceeds used to acquire and maintain right-of-ways for various road projects throughout the County. These expenditures are a mixture of both capital and operating costs.

Historical Commission Fund - This fund accounts for resources used to preserve the history and heritage of Johnson County.

Veterans Service Juror Donations Fund - To deposit juror reimbursement donations, pursuant to Government Code 61.003, directed to benefit veterans services, into a special revenue fund to be utilized by the veterans county service office. Funds received can be utilized for any legitimate and lawful expenses of the veterans service office, within commissions court approved budgeted line items.

Pre-Trial Bond Supervision Fund - This fund accounts for fees earned and expenditures authorized for participants' successful completion of the pre-trial bond program ordered by the court under the supervision of the Community Service and Corrections Department.

Fleet Maintenance Operations Fund - This fund accounts for the funds provided through interlocal agreements and utilized for the drug task force.

Sheriff Inmate Commissary Fund - This fund is used to account for jail inmates' purchase of food, toiletry items, and other supplies. Expenditures are for the purchase of stock and profits generated may be used by the Sheriff to purchase items for the benefit of the inmate population.

Sheriff LEOSE Fund - This fund accounts for fees provided for law enforcement officers' educational expenditures under the Law Enforcement Officers Standards & Education program.

County Attorney Collection Fund - This fund accounts for receipt and disbursement of fees earned for the collection of bad checks issued in the County. Disbursement is at the discretion of the County Attorney.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

County Attorney LEOSE Fund - This fund accounts for fees provided for law enforcement officers' educational expenditures under the Law Enforcement Officers Standards & Education program.

District Attorney 18th Judicial Fund - This fund accounts for funds received from the state for salary supplements and welfare fraud expense reimbursements in the District Attorney's Office.

District Attorney Collection Fund - This fund accounts for receipt and disbursement of fees earned for the collection of bad checks issued in the County. Disbursement is at the discretion of the District Attorney.

Combined Constables LEOSE Fund - This fund accounts for fees provided for law enforcement officers' educational expenditures under the Law Enforcement Officers Standards & Education program.

MVIE - Tax A/C Penalty & Interest - This fund accounts for interest earned from the Tax Assessor/Collector Special Inventory Account to provide more efficient service to dealers. Disbursement is at the discretion of the Tax Assessor/Collector.

Cities Readiness Initiative Fund - This fund accounts for grant proceeds that allow the County to assist the Office of Public Health in the implementation of activities associated with the FY 04 Centers for Disease Control and Prevention (CDC) Public Health Preparedness and Response for Bioterrorism Cooperative Agreement. This project is designed to upgrade state and local public health jurisdictions' preparedness for a response to bioterrorism, other outbreaks of infectious disease, and other public health threats and emergencies.

Local Assistance & Tribal Consistency Fund - This fund is used to account for the federal grant funds received by Johnson County that shall be used on programs, services and/or capital expenditures that are traditionally undertaken by a government and considered to fulfill a "governmental purpose."

Juvenile Probation Fund - This fund accounts for revenues received from the Texas Juvenile Justice Department to supplement expenditures of the County in administering a Juvenile Probation Department. The County operates under an approved budget with the TJJD and submits reports quarterly with an annual contract report submitted as of each fiscal year ended August 31.

Chapter 19 Election Fund - This fund is used to account for the revenue and expenditures used to enhance or increase registration or the efficiency of the voter registration duties, funded by the Secretary of State.

SB22 Sheriff's Office Fund - This fund is used to account for funds received under Senate Bill 22 for the Sheriff's Office as specified under Local Government Code 130.911 through 130.913.

SB22 County Attorney Fund - This fund is used to account for funds received under Senate Bill 22 for the County Attorney's Office as specified under Local Government Code 130.911 through 130.913.

SB22 District Attorney Fund - This fund is used to account for funds received under Senate Bill 22 for the District Attorney's Office as specified under Local Government Code 130.911 through 130.913.

MVCPA SB224 Catalytic Converter Grant Fund - This fund is used to account for the Motor Vehicle Crime Prevention Authority grant funds received by the County. The grant provides funding for integrating license plate capture to combat catalytic converter thefts.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Construction Projects Fund - This fund is used to record costs incurred in constructing or improving a capital asset that meet the capital construction criteria and are not funded by either grants or borrowed funds.

Software Projects Fund - This fund is used to account for the acquisition and implementation of new software systems.

Sheriff's Office Renovation Fund - This fund is used to account for expenditures incurred in the renovation of the Sheriff's office.

911 Call Center Fund - This fund is used to record expenditures for the construction of a 911 Call Center and the costs incurred to equip the call center. Funding is provided thru the American Rescue Plan Act (ARPA).

Building Maintenance Workshop Fund - This fund is used to record expenditures for the construction of a maintenance workshop for Johnson County as well as a workshop for the Community Supervision and Corrections Department.

Service Center Renovations Fund - This fund is used to account for expenditures for the construction of an Evidence Processing Building. This facility will be used by law enforcement to secure evidence and to process automobiles for evidence.

Guinn Chillers Fund - This fund is used to record expenditures, for the labor and materials, to remove existing chillers in the Guinn Justice Center and to acquire and install two new chillers.

Law Enforcement Software Fund - This fund is used to record expenditures for the configuration and implementation of a Law Enforcement/Public Safety software platform.

Fleet Maintenance Renovation Fund - This fund is used to record expenditures for the renovation of the Fleet Maintenance Building. This facility will be utilized by law enforcement.

JOCO Annex Renovation Fund - This fund is used to record expenditures for the renovation of the Johnson County Annex Building, 1 N. Main Street in Cleburne, Texas.

ERP Systems Fund - This fund is used to record expenditures for the implementation of an Enterprise Resource Planning System (NetSuite ERP) for financial operations, an Applicant Tracking System (ATS360) for Human Resources, and corresponding Application Programming Interfaces (API's).



JOHNSON COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024*

			Special
	Law Library Fund	Records Management & Preservation County Clerk Fund	Records Management & Preservation District Clerk Fund
Assets:			
Cash and temporary investments	\$ 182,147	\$ 616,262	\$ 213,282
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	\$ <u>182,147</u>	\$ <u>616,262</u>	\$ <u>213,282</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ 7,205	\$ -	\$ 6,245
Due to other funds	-	-	-
Unearned revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,205</u>	<u>-</u>	<u>6,245</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	174,942	616,262	207,037
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>174,942</u>	<u>616,262</u>	<u>207,037</u>
Total liabilities, deferred inflows of resources and fund balance	\$ <u>182,147</u>	\$ <u>616,262</u>	\$ <u>213,282</u>

Revenue Funds

Records Management & Preservation Recording Fund	Vital Statistics Preservation Fund	Election Services Contract Fund	Sheriff Federal Forfeitures Fund	District Attorney Forfeiture Fund	Sheriff Forfeiture Fund
\$ 2,917,071	\$ 47,495	\$ 919,482	\$ 4,934	\$ 137,083	\$ 6,447
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,709	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>2,917,071</u>	\$ <u>47,495</u>	\$ <u>919,482</u>	\$ <u>4,934</u>	\$ <u>142,792</u>	\$ <u>6,447</u>
\$ 49,104	\$ 621	\$ 25,304	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>49,104</u>	<u>621</u>	<u>25,304</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,867,967	46,874	894,178	4,934	142,792	6,447
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,867,967</u>	<u>46,874</u>	<u>894,178</u>	<u>4,934</u>	<u>142,792</u>	<u>6,447</u>
\$ <u>2,917,071</u>	\$ <u>47,495</u>	\$ <u>919,482</u>	\$ <u>4,934</u>	\$ <u>142,792</u>	\$ <u>6,447</u>

(continued)

JOHNSON COUNTY, TEXAS*Combining Balance Sheet -**Nonmajor Governmental Funds - Continued**September 30, 2024*

	Special		
	STOP SCU Forfeiture Fund	Juvenile Justice Alternative Education Fund	Truancy Prevention and Diversion Fund
Assets:			
Cash and temporary investments	\$ 964,313	\$ 5,451	\$ 17,419
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	198	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	9,995	-
Total assets	\$ 964,511	\$ 15,446	\$ 17,419
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ 12,354	\$ 15,446	\$ 3,354
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	12,354	15,446	3,354
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	9,995	-
Restricted	952,157	-	14,065
Unassigned	-	(9,995)	-
Total fund balance	952,157	-	14,065
Total liabilities, deferred inflows of resources and fund balance	\$ 964,511	\$ 15,446	\$ 17,419

Revenue Funds

Juvenile Probation Fees Fund	Unclaimed Juvenile Restitution Fund	Justice of the Peace Technology Fund	County Specialty Court Fund	Courthouse Security Fund	Justice Court Building Security Fund
\$ 82,387	\$ 1,413	\$ 320,646	\$ 65,342	\$ 192,811	\$ 101,970
-	-	-	-	-	-
-	-	-	-	-	-
735	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,790	-
<u>\$ 83,122</u>	<u>\$ 1,413</u>	<u>\$ 320,646</u>	<u>\$ 65,342</u>	<u>\$ 210,601</u>	<u>\$ 101,970</u>
\$ -	\$ -	\$ 195	\$ -	\$ 15,409	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	195	-	15,409	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,790	-
83,122	1,413	320,451	65,342	177,402	101,970
-	-	-	-	-	-
<u>83,122</u>	<u>1,413</u>	<u>320,451</u>	<u>65,342</u>	<u>195,192</u>	<u>101,970</u>
<u>\$ 83,122</u>	<u>\$ 1,413</u>	<u>\$ 320,646</u>	<u>\$ 65,342</u>	<u>\$ 210,601</u>	<u>\$ 101,970</u>

(continued)

JOHNSON COUNTY, TEXAS

Combining Balance Sheet -
Nonmajor Governmental Funds - Continued
September 30, 2024

	Special		
	Court Facility Fund	Guardianship Fee Fund	Language Access Fund
Assets:			
Cash and temporary investments	\$ 173,056	\$ 50,967	\$ 56,203
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	<u>\$ 173,056</u>	<u>\$ 50,967</u>	<u>\$ 56,203</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 200
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>200</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	173,056	50,967	56,003
Unassigned	-	-	-
Total fund balance	<u>173,056</u>	<u>50,967</u>	<u>56,003</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 173,056</u>	<u>\$ 50,967</u>	<u>\$ 56,203</u>

Revenue Funds

Court Reporter Service Fund	Judicial Education & Support Fund	Record Archives - County Clerk Fund	Record Archives - District Clerk Fund	County/ District Court Technology Fund	Court Records Preservation Digital Fund
\$ 226,226	\$ 7,288	\$ 860,995	\$ 27,272	\$ 17,731	\$ 433,331
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>226,226</u>	<u>7,288</u>	<u>860,995</u>	<u>27,272</u>	<u>17,731</u>	<u>433,331</u>
\$ <u>226,226</u>	\$ <u>7,288</u>	\$ <u>860,995</u>	\$ <u>27,272</u>	\$ <u>17,731</u>	\$ <u>433,331</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
226,226	7,288	860,995	27,272	17,731	433,331
-	-	-	-	-	-
<u>226,226</u>	<u>7,288</u>	<u>860,995</u>	<u>27,272</u>	<u>17,731</u>	<u>433,331</u>
\$ <u>226,226</u>	\$ <u>7,288</u>	\$ <u>860,995</u>	\$ <u>27,272</u>	\$ <u>17,731</u>	\$ <u>433,331</u>

(continued)

JOHNSON COUNTY, TEXAS*Combining Balance Sheet -**Nonmajor Governmental Funds - Continued**September 30, 2024*

	Special		
	District Court Records Technology Fund	Pecan Valley Centers Fund	Indigent Health Care Fund
Assets:			
Cash and temporary investments	\$ 194,130	\$ 25,693	\$ 3,877,007
Investments	-	-	129,063
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	28,806
Accounts	-	-	773
Due from other governments	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	<u>\$ 194,130</u>	<u>\$ 25,693</u>	<u>\$ 4,035,649</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 137,895
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>137,895</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	24,013
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>24,013</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	194,130	25,693	3,873,741
Unassigned	-	-	-
Total fund balance	<u>194,130</u>	<u>25,693</u>	<u>3,873,741</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 194,130</u>	<u>\$ 25,693</u>	<u>\$ 4,035,649</u>

Revenue Funds

Opioid Remediation Fund	Right of Way Fund	Historical Commission Fund	Veterans Service Juror Donations Fund	Pre-trial Bond Supervision Fund	Fleet Maintenance Operations Fund
\$ 158,137	\$ 581,430	\$ 48,600	\$ 15,442	\$ 522,461	\$ 178,929
-	823,711	-	-	-	-
-	-	-	-	-	-
-	3,147	-	-	30,779	161
-	-	-	-	-	-
-	-	-	-	-	350
-	-	-	-	-	-
-	-	-	-	-	9,721
<u>\$ 158,137</u>	<u>\$ 1,408,288</u>	<u>\$ 48,600</u>	<u>\$ 15,442</u>	<u>\$ 553,240</u>	<u>\$ 189,161</u>
\$ -	\$ -	\$ 1,916	\$ -	\$ 18,005	\$ 10,376
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,916	-	18,005	10,376
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	9,721
158,137	1,408,288	46,684	15,442	535,235	169,064
-	-	-	-	-	-
<u>158,137</u>	<u>1,408,288</u>	<u>46,684</u>	<u>15,442</u>	<u>535,235</u>	<u>178,785</u>
<u>\$ 158,137</u>	<u>\$ 1,408,288</u>	<u>\$ 48,600</u>	<u>\$ 15,442</u>	<u>\$ 553,240</u>	<u>\$ 189,161</u>

(continued)

JOHNSON COUNTY, TEXAS*Combining Balance Sheet -**Nonmajor Governmental Funds - Continued**September 30, 2024*

	Special		
	Sheriff Inmate Commissary Fund	Sheriff LEOSE Fund	County Attorney Collection Fund
Assets:			
Cash and temporary investments	\$ 937,845	\$ 33,869	\$ 50,771
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	310,446	-	-
Due from other governments	-	-	-
Due from other funds	975	-	-
Inventories	153,069	-	-
Prepaid expenditures	2,700	-	-
Total assets	\$ 1,405,035	\$ 33,869	\$ 50,771
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	-	-	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	155,769	-	-
Restricted	1,249,266	33,869	50,771
Unassigned	-	-	-
Total fund balance	1,405,035	33,869	50,771
Total liabilities, deferred inflows of resources and fund balance	\$ 1,405,035	\$ 33,869	\$ 50,771

Revenue Funds

County Attorney LEOSE Fund	District Attorney 18 th Judicial Fund	District Attorney Collection Fund	Combined Constables LEOSE Fund	MVIE Tax A/C Penalty & Interest Fund	Cities Readiness Initiative Fund
\$ 2,372	\$ 1,671	\$ 12,569	\$ 25,424	\$ 128,734	\$ 22,636
-	-	-	-	-	-
-	-	-	-	-	-
-	2,084	-	-	9,322	-
-	-	-	-	-	19,010
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,372</u>	<u>3,755</u>	<u>12,569</u>	<u>25,424</u>	<u>138,056</u>	<u>41,646</u>
\$ -	\$ 3,661	\$ -	\$ -	\$ -	\$ 4,146
-	-	-	-	-	37,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>24,577</u>	<u>-</u>	<u>-</u>
-	3,661	-	24,577	-	41,646
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,372	94	12,569	847	138,056	-
<u>2,372</u>	<u>94</u>	<u>12,569</u>	<u>847</u>	<u>138,056</u>	<u>-</u>
<u>2,372</u>	<u>3,755</u>	<u>12,569</u>	<u>25,424</u>	<u>138,056</u>	<u>41,646</u>

(continued)

JOHNSON COUNTY, TEXAS*Combining Balance Sheet -**Nonmajor Governmental Funds - Continued**September 30, 2024*

	Special Revenue		
	Local Assistance & Tribal Consistency Fund	Juvenile Probation Fund	Chapter 19 Election Fund
Assets:			
Cash and temporary investments	\$ -	\$ 319,732	\$ -
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	124	-
Due from other governments	-	125,466	-
Due from other funds	-	210	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	\$ -	\$ 445,532	\$ -
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 84,532	\$ -
Due to other funds	-	361,000	-
Unearned revenue	-	-	-
Total liabilities	-	445,532	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	-
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ 445,532	\$ -

Funds					Capital Projects Fund
SB22 Sheriff's Office Fund	SB22 County Attorney Funds	SB22 District Attorney Fund	MVCPA SB224 Catalytic Converter Grant Fund	Total Special Revenue Funds	Construction Projects Fund
\$ 816,560	\$ 298,884	\$ 25,435	\$ -	\$ 16,927,355	\$ 93,881
-	-	-	-	952,774	-
-	-	-	-	28,806	-
-	-	-	-	363,478	-
-	-	-	1,115	145,591	-
-	-	-	-	1,535	-
-	-	-	-	153,069	-
-	-	-	-	40,206	-
<u>\$ 816,560</u>	<u>\$ 298,884</u>	<u>\$ 25,435</u>	<u>\$ 1,115</u>	<u>\$ 18,612,814</u>	<u>\$ 93,881</u>
\$ 231,736	\$ 23,620	\$ 25,120	\$ 1,115	\$ 677,559	\$ 92,187
-	-	315	-	398,815	-
<u>584,824</u>	<u>275,264</u>	<u>-</u>	<u>-</u>	<u>884,665</u>	<u>-</u>
<u>816,560</u>	<u>298,884</u>	<u>25,435</u>	<u>1,115</u>	<u>1,961,039</u>	<u>92,187</u>
-	-	-	-	24,013	-
-	-	-	-	24,013	-
-	-	-	-	193,275	-
-	-	-	-	16,444,482	1,694
-	-	-	-	(9,995)	-
-	-	-	-	16,627,762	1,694
<u>\$ 816,560</u>	<u>\$ 298,884</u>	<u>\$ 25,435</u>	<u>\$ 1,115</u>	<u>\$ 18,612,814</u>	<u>\$ 93,881</u>

(continued)

JOHNSON COUNTY, TEXAS*Combining Balance Sheet -**Nonmajor Governmental Funds - Continued**September 30, 2024*

	Capital		
	Software Projects Fund	Sheriff's Office Renovation Fund	911 Call Center Fund
Assets:			
Cash and temporary investments	\$ 153,525	\$ -	\$ 23,890
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	\$ 153,525	\$ -	\$ 23,890
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to other funds	-	-	975
Unearned revenue	-	-	8,698
Total liabilities	-	-	9,673
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	153,525	-	14,217
Unassigned	-	-	-
Total fund balance	153,525	-	14,217
Total liabilities, deferred inflows of resources and fund balance	\$ 153,525	\$ -	\$ 23,890

Projects Funds

Building Maintenance Workshop Fund	Service Center Renovation Fund	Guinn Chillers Fund	Law Enforcement Software Fund	Fleet Maintenance Renovation Funds	JOCO Annex Renovation Fund
\$ -	\$ 21,337	\$ -	\$ 281,131	\$ 264,069	\$ 4,661
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	222,069	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 21,337</u>	<u>\$ -</u>	<u>\$ 503,200</u>	<u>\$ 264,069</u>	<u>\$ 4,661</u>
\$ -	\$ -	\$ -	\$ 223,329	\$ 133,789	\$ -
-	-	-	274,660	122,960	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	497,989	256,749	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	21,337	-	5,211	7,320	4,661
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	21,337	-	5,211	7,320	4,661
<u>-</u>	<u>21,337</u>	<u>-</u>	<u>5,211</u>	<u>7,320</u>	<u>4,661</u>
<u>\$ -</u>	<u>\$ 21,337</u>	<u>\$ -</u>	<u>\$ 503,200</u>	<u>\$ 264,069</u>	<u>\$ 4,661</u>

(continued)

JOHNSON COUNTY, TEXAS

Combining Balance Sheet -
 Nonmajor Governmental Funds - Continued
 September 30, 2024

Exhibit 14
 Page 8 of 8

	ERP Systems Fund	Total Capital Projects Funds	Total Other Governmental Funds
Assets:			
Cash and temporary investments	\$ 1,000,000	\$ 1,842,494	\$ 18,769,849
Investments	-	-	952,774
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	28,806
Accounts	-	-	363,478
Due from other governments	-	-	145,591
Due from other funds	-	222,069	223,604
Inventories	-	-	153,069
Prepaid expenditures	-	-	40,206
Total assets	\$ 1,000,000	\$ 2,064,563	\$ 20,677,377
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 449,305	\$ 1,126,864
Due to other funds	-	398,595	797,410
Unearned revenue	-	8,698	893,363
Total liabilities	-	856,598	2,817,637
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	24,013
Total deferred inflows of resources	-	-	24,013
Fund Balance:			
Nonspendable	-	-	193,275
Restricted	1,000,000	1,207,965	17,652,447
Unassigned	-	-	(9,995)
Total fund balance	1,000,000	1,207,965	17,835,727
Total liabilities, deferred inflows of resources and fund balance	\$ 1,000,000	\$ 2,064,563	\$ 20,677,377



JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended September 30, 2024*

			Special
	Law Library Fund	Records Management & Preservation County Clerk Fund	Records Management & Preservation District Clerk Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	114,987	40,824	88,351
Fines	-	-	-
Investment income	4,161	23,402	4,288
Miscellaneous	-	-	-
Total revenues	<u>119,148</u>	<u>64,226</u>	<u>92,639</u>
Expenditures:			
Current:			
General government	107,283	8,322	21,643
Administration of justice	-	-	-
Elections	-	-	-
Law enforcement	-	-	-
Health and welfare	-	-	-
Capital outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>107,283</u>	<u>8,322</u>	<u>21,643</u>
Excess (deficiency) of revenue over expenditures	<u>11,865</u>	<u>55,904</u>	<u>70,996</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	11,865	55,904	70,996
Fund balance - beginning	<u>163,077</u>	<u>560,358</u>	<u>136,041</u>
Fund balance - ending	<u>\$ 174,942</u>	<u>\$ 616,262</u>	<u>\$ 207,037</u>

Revenue Funds

Records Management & Preservation Recording Fund	Vital Statistics Preservation Fund	Election Services Contract Fund	SCU Federal Forfeitures Fund	District Attorney Forfeiture Fund	Sheriff Forfeiture Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	16,388	-	-	-
373,880	9,795	-	-	-	-
-	-	-	-	10,352	-
147,326	1,137	27,589	121	3,301	159
-	-	60,575	-	-	-
<u>521,206</u>	<u>10,932</u>	<u>104,552</u>	<u>121</u>	<u>13,653</u>	<u>159</u>
551,309	6,411	-	-	-	-
-	-	-	-	-	-
-	-	41,167	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,008	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>564,317</u>	<u>6,411</u>	<u>41,167</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(43,111)</u>	<u>4,521</u>	<u>63,385</u>	<u>121</u>	<u>13,653</u>	<u>159</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(43,111)</u>	<u>4,521</u>	<u>63,385</u>	<u>121</u>	<u>13,653</u>	<u>159</u>
<u>2,911,078</u>	<u>42,353</u>	<u>830,793</u>	<u>4,813</u>	<u>129,139</u>	<u>6,288</u>
<u>\$ 2,867,967</u>	<u>\$ 46,874</u>	<u>\$ 894,178</u>	<u>\$ 4,934</u>	<u>\$ 142,792</u>	<u>\$ 6,447</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

	Special		
	STOP SCU Forfeiture Fund	Juvenile Justice Alternative Education Fund	Truancy Prevention and Diversion Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	28,036	-
Fees	-	-	15,710
Fines	165,081	-	-
Investment income	40,282	971	892
Miscellaneous	-	-	-
Total revenues	<u>205,363</u>	<u>29,007</u>	<u>16,602</u>
Expenditures:			
Current:			
General government	-	-	-
Administration of justice	-	327,571	64,176
Elections	-	-	-
Law enforcement	12,354	-	-
Health and welfare	-	-	-
Capital outlay	47,284	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>59,638</u>	<u>327,571</u>	<u>64,176</u>
Excess (deficiency) of revenue over expenditures	<u>145,725</u>	<u>(298,564)</u>	<u>(47,574)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	192,454	38,144
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>192,454</u>	<u>38,144</u>
Net change in fund balance	145,725	(106,110)	(9,430)
Fund balance - beginning	<u>806,432</u>	<u>106,110</u>	<u>23,495</u>
Fund balance - ending	<u>\$ 952,157</u>	<u>\$ -</u>	<u>\$ 14,065</u>

Revenue Funds

Juvenile Probation Fees Fund	Unclaimed Juvenile Restitution Fund	Justice of the Peace Technology Fund	County Specialty Court Fund	Courthouse Security Fund	Justice Court Building Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,029	-	12,349	17,795	98,074	158
-	-	-	-	-	-
9,352	35	7,734	1,378	5,842	2,502
-	-	-	-	-	-
<u>13,381</u>	<u>35</u>	<u>20,083</u>	<u>19,173</u>	<u>103,916</u>	<u>2,660</u>
-	-	-	-	-	-
-	-	1,852	-	-	-
-	-	-	-	-	-
-	-	-	-	49,331	-
-	-	-	-	-	-
-	-	-	-	72,743	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,852	-	122,074	-
<u>13,381</u>	<u>35</u>	<u>18,231</u>	<u>19,173</u>	<u>(18,158)</u>	<u>2,660</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,381	35	18,231	19,173	(18,158)	2,660
<u>69,741</u>	<u>1,378</u>	<u>302,220</u>	<u>46,169</u>	<u>213,350</u>	<u>99,310</u>
<u>\$ 83,122</u>	<u>\$ 1,413</u>	<u>\$ 320,451</u>	<u>\$ 65,342</u>	<u>\$ 195,192</u>	<u>\$ 101,970</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

	Special		
	Court Facility Fund	Guardianship Fee Fund	Language Access Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	64,151	19,400	22,176
Fines	-	-	-
Investment income	3,375	1,181	1,084
Miscellaneous	-	-	-
Total revenues	<u>67,526</u>	<u>20,581</u>	<u>23,260</u>
Expenditures:			
Current:			
General government	-	-	-
Administration of justice	-	11,634	675
Elections	-	-	-
Law enforcement	-	-	-
Health and welfare	-	-	-
Capital outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>11,634</u>	<u>675</u>
Excess (deficiency) of revenue over expenditures	<u>67,526</u>	<u>8,947</u>	<u>22,585</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	67,526	8,947	22,585
Fund balance - beginning	<u>105,530</u>	<u>42,020</u>	<u>33,418</u>
Fund balance - ending	<u>\$ 173,056</u>	<u>\$ 50,967</u>	<u>\$ 56,003</u>

Revenue Funds

Court Reporter Service Fund	Judicial Education & Support Fund	Record Archives - County Clerk Fund	Record Archives - District Clerk Fund	County/ District Court Technology Fund	Court Records Preservation Digital Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
82,858	2,380	373,920	562	4,136	1,633
-	-	-	-	-	-
4,429	147	28,668	1,101	383	14,197
-	-	-	-	-	-
<u>87,287</u>	<u>2,527</u>	<u>402,588</u>	<u>1,663</u>	<u>4,519</u>	<u>15,830</u>
-	-	410,868	-	-	-
-	-	-	44,111	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	13,271	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	410,868	57,382	-	-
<u>87,287</u>	<u>2,527</u>	<u>(8,280)</u>	<u>(55,719)</u>	<u>4,519</u>	<u>15,830</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
87,287	2,527	(8,280)	(55,719)	4,519	15,830
<u>138,939</u>	<u>4,761</u>	<u>869,275</u>	<u>82,991</u>	<u>13,212</u>	<u>417,501</u>
<u>\$ 226,226</u>	<u>\$ 7,288</u>	<u>\$ 860,995</u>	<u>\$ 27,272</u>	<u>\$ 17,731</u>	<u>\$ 433,331</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

	Special		
	District Court Records Technology Fund	Pecan Valley Centers Fund	Indigent Health Care Fund
Revenues:			
Taxes	\$ -	\$ -	\$ 1,764,106
Intergovernmental	-	-	103,149
Fees	826	-	-
Fines	-	-	-
Investment income	4,879	557	200,623
Miscellaneous	-	5,890	27
	<u>-</u>	<u>5,890</u>	<u>27</u>
Total revenues	<u>5,705</u>	<u>6,447</u>	<u>2,067,905</u>
Expenditures:			
Current:			
General government	-	-	-
Administration of justice	3,009	-	-
Elections	-	-	-
Law enforcement	-	-	1,074,417
Health and welfare	-	-	422,074
Capital outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,009</u>	<u>-</u>	<u>1,496,491</u>
Excess (deficiency) of revenue over expenditures	<u>2,696</u>	<u>6,447</u>	<u>571,414</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,696	6,447	571,414
Fund balance - beginning	<u>191,434</u>	<u>19,246</u>	<u>3,302,327</u>
Fund balance - ending	<u>\$ 194,130</u>	<u>\$ 25,693</u>	<u>\$ 3,873,741</u>

Revenue Funds

Opioid Remediation Fund	Right of Way Fund	Historical Commission Fund	Veterans Service Juror Donations Fund	Pre-trial Bond Supervision Fund	Fleet Maintenance Operations Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24,959	-	-	-	289,736	44,203
-	-	-	-	-	-
-	-	-	-	-	-
3,530	77,084	1,405	355	12,742	5,804
-	-	-	4,112	150	1,739
<u>28,489</u>	<u>77,084</u>	<u>1,405</u>	<u>4,467</u>	<u>302,628</u>	<u>51,746</u>
-	-	10,636	962	-	-
-	-	-	-	238,354	-
-	-	-	-	-	-
-	-	-	-	-	159,226
-	-	-	-	-	-
-	-	19,200	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	29,836	962	238,354	159,226
<u>28,489</u>	<u>77,084</u>	<u>(28,431)</u>	<u>3,505</u>	<u>64,274</u>	<u>(107,480)</u>
-	-	-	-	-	4,798
-	-	10,000	-	-	90,504
-	-	-	-	-	-
-	-	10,000	-	-	95,302
28,489	77,084	(18,431)	3,505	64,274	(12,178)
<u>129,648</u>	<u>1,331,204</u>	<u>65,115</u>	<u>11,937</u>	<u>470,961</u>	<u>190,963</u>
<u>\$ 158,137</u>	<u>\$ 1,408,288</u>	<u>\$ 46,684</u>	<u>\$ 15,442</u>	<u>\$ 535,235</u>	<u>\$ 178,785</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

	Special		
	Sheriff Inmate Commissary Fund	Sheriff LEOSE Fund	County Attorney Collection Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	13,371	-
Fees	-	-	1,365
Fines	-	-	-
Investment income	22,448	729	993
Miscellaneous	<u>1,897,522</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,919,970</u>	<u>14,100</u>	<u>2,358</u>
Expenditures:			
Current:			
General government	-	-	-
Administration of justice	-	-	-
Elections	-	-	-
Law enforcement	994,723	1,300	513
Health and welfare	-	-	-
Capital outlay	389,593	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,384,316</u>	<u>1,300</u>	<u>513</u>
Excess (deficiency) of revenue over expenditures	<u>535,654</u>	<u>12,800</u>	<u>1,845</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	72
Transfers in	-	-	-
Transfers out	<u>(268,478)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(268,478)</u>	<u>-</u>	<u>72</u>
Net change in fund balance	267,176	12,800	1,917
Fund balance - beginning	<u>1,137,859</u>	<u>21,069</u>	<u>48,854</u>
Fund balance - ending	<u>\$ 1,405,035</u>	<u>\$ 33,869</u>	<u>\$ 50,771</u>

Revenue Funds

County Attorney LEOSE Fund	District Attorney 18 th Judicial Fund	District Attorney Collection Fund	Combined Constables LEOSE Fund	MVIE Tax A/C Penalty & Interest Fund	Cities Readiness Initiative Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,545	21,964	-	1,852	-	97,187
-	-	-	-	-	-
-	-	-	-	-	-
38	67	305	499	28,743	-
321	-	375	-	5,488	-
<u>1,904</u>	<u>22,031</u>	<u>680</u>	<u>2,351</u>	<u>34,231</u>	<u>97,187</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,149	754	-	2,351	-	-
-	-	-	-	-	106,324
-	-	-	-	-	-
-	-	-	-	-	5,522
-	-	-	-	-	1,460
<u>1,149</u>	<u>754</u>	<u>-</u>	<u>2,351</u>	<u>-</u>	<u>113,306</u>
<u>755</u>	<u>21,277</u>	<u>680</u>	<u>-</u>	<u>34,231</u>	<u>(16,119)</u>
-	-	-	-	-	-
-	-	-	-	-	16,119
-	(21,964)	-	-	-	-
-	(21,964)	-	-	-	16,119
755	(687)	680	-	34,231	-
<u>1,617</u>	<u>781</u>	<u>11,889</u>	<u>847</u>	<u>103,825</u>	<u>-</u>
<u>\$ 2,372</u>	<u>\$ 94</u>	<u>\$ 12,569</u>	<u>\$ 847</u>	<u>\$ 138,056</u>	<u>\$ -</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

	Special Revenue		
	Local Assistance & Tribal Consistency Fund	Juvenile Probation Fund	Chapter 19 Election Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	100,000	1,236,447	45,320
Fees	-	-	-
Fines	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>100,000</u>	<u>1,236,447</u>	<u>45,320</u>
Expenditures:			
Current:			
General government	111,533	-	-
Administration of justice	-	1,236,447	-
Elections	-	-	45,320
Law enforcement	-	-	-
Health and welfare	-	-	-
Capital outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>111,533</u>	<u>1,236,447</u>	<u>45,320</u>
Excess (deficiency) of revenue over expenditures	<u>(11,533)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	11,533	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>11,533</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Funds					Capital Projects Funds
SB22 Sheriff's Office Fund	SB22 County Attorney Fund	SB22 District Attorney Fund	MVCPA SB224 Catalytic Converter Grant Fund	Total Special Revenue Funds	Construction Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ 1,764,106	\$ -
410,185	272,566	270,182	1,115	2,978,205	-
-	-	-	-	1,349,359	-
-	-	-	-	175,433	-
5,424	2,186	2,035	-	705,483	-
-	-	-	-	1,976,199	-
<u>415,609</u>	<u>274,752</u>	<u>272,217</u>	<u>1,115</u>	<u>8,948,785</u>	<u>-</u>
-	-	-	-	1,228,967	-
-	-	-	-	1,927,829	-
-	-	-	-	86,487	-
199,539	274,752	272,217	1,115	3,043,741	-
-	-	-	-	528,398	-
216,070	-	-	-	771,169	1,034,043
-	-	-	-	5,522	-
-	-	-	-	1,460	-
<u>415,609</u>	<u>274,752</u>	<u>272,217</u>	<u>1,115</u>	<u>7,593,573</u>	<u>1,034,043</u>
-	-	-	-	1,355,212	(1,034,043)
-	-	-	-	4,870	-
-	-	-	-	358,754	1,035,737
-	-	-	-	(290,442)	-
-	-	-	-	73,182	1,035,737
-	-	-	-	1,428,394	1,694
-	-	-	-	15,199,368	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,627,762</u>	<u>\$ 1,694</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

	Capital		
	Software Projects Fund	Sheriff's Office Renovation Fund	911 Call Center Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Fines	-	-	-
Investment income	3,770	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,770</u>	<u>-</u>	<u>-</u>
Expenditures:			
Current:			
General government	-	-	-
Administration of justice	-	-	-
Elections	-	-	-
Law enforcement	-	-	-
Health and welfare	-	-	203,594
Capital outlay	-	2,608	3,593,799
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>2,608</u>	<u>3,797,393</u>
Excess (deficiency) of revenue over expenditures	<u>3,770</u>	<u>(2,608)</u>	<u>(3,797,393)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	2,608	3,797,393
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,608</u>	<u>3,797,393</u>
Net change in fund balance	3,770	-	-
Fund balance - beginning	<u>149,755</u>	<u>-</u>	<u>14,217</u>
Fund balance - ending	<u>\$ 153,525</u>	<u>\$ -</u>	<u>\$ 14,217</u>

Projects Funds

Building Maintenance Workshop Fund	Service Center Renovations Fund	Guinn Chillers Fund	Law Enforcement Software Fund	Fleet Maintenance Renovation Fund	JOCO Annex Renovation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,317	234	133	5,211	8,365	61
-	-	-	-	-	-
<u>3,317</u>	<u>234</u>	<u>133</u>	<u>5,211</u>	<u>8,365</u>	<u>61</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	479,576	796,959	239,650	1,900
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	479,576	796,959	239,650	1,900
3,317	234	(479,443)	(791,748)	(231,285)	(1,839)
-	-	-	-	-	-
-	21,100	479,576	530,476	238,605	6,500
(234,212)	-	(133)	-	-	-
(234,212)	21,100	479,443	530,476	238,605	6,500
(230,895)	21,334	-	(261,272)	7,320	4,661
230,895	3	-	266,483	-	-
<u>\$ -</u>	<u>\$ 21,337</u>	<u>\$ -</u>	<u>\$ 5,211</u>	<u>\$ 7,320</u>	<u>\$ 4,661</u>

(continued)

JOHNSON COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds - Continued
For the Year Ended September 30, 2024*

Exhibit 15
Page 8 of 8

	ERP Systems Fund	Total Capital Projects Funds	Total Other Governmental Funds
Revenues:			
Taxes	\$ -	\$ -	\$ 1,764,106
Intergovernmental	-	-	2,978,205
Fees	-	-	1,349,359
Fines	-	-	175,433
Investment income	-	21,091	726,574
Miscellaneous	-	-	1,976,199
Total revenues	-	21,091	8,969,876
Expenditures:			
Current:			
General government	-	-	1,228,967
Administration of justice	-	-	1,927,829
Elections	-	-	86,487
Law enforcement	-	-	3,043,741
Health and welfare	-	203,594	731,992
Capital outlay	-	6,148,535	6,919,704
Debt Service:			
Principal	-	-	5,522
Interest and fiscal charges	-	-	1,460
Total expenditures	-	6,352,129	13,945,702
Excess (deficiency) of revenue over expenditures	-	(6,331,038)	(4,975,826)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	4,870
Transfers in	1,000,000	7,111,995	7,470,749
Transfers out	-	(234,345)	(524,787)
Total other financing sources (uses)	1,000,000	6,877,650	6,950,832
Net change in fund balance	1,000,000	546,612	1,975,006
Fund balance - beginning	-	661,353	15,860,721
Fund balance - ending	\$ 1,000,000	\$ 1,207,965	\$ 17,835,727

JOHNSON COUNTY, TEXAS*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund
For the Year Ended September 30, 2024*

Exhibit 16

Page 1 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
General Administration:				
County Clerk:				
Salaries and wages, and employee benefits	\$ 2,445,250	\$ 2,921,093	\$ 2,759,030	\$ 162,063
Operating expenditures	95,363	89,663	77,673	11,990
Capital outlay	-	5,700	5,696	4
Total County Clerk	2,540,613	3,016,456	2,842,399	174,057
County Judge:				
Salaries and wages, and employee benefits	487,125	553,603	551,527	2,076
Operating expenditures	15,085	20,085	13,962	6,123
Total County Judge	502,210	573,688	565,489	8,199
County Commissioners:				
Salaries and wages, and employee benefits	620,074	657,283	652,880	4,403
Total County Commissioners	620,074	657,283	652,880	4,403
Veterans:				
Salaries and wages, and employee benefits	283,639	296,463	290,206	6,257
Operating expenditures	17,850	17,850	6,504	11,346
Total Veterans	301,489	314,313	296,710	17,603
Engineering:				
Salaries and wages, and employee benefits	167,768	191,675	191,109	566
Operating expenditures	5,100	5,100	1,676	3,424
Total Engineering	172,868	196,775	192,785	3,990
Public Works:				
Salaries and wages, and employee benefits	766,941	919,502	802,788	116,714
Operating expenditures	42,800	47,280	42,061	5,219
Capital outlay	6,500	6,347	6,346	1
Total Public Works	816,241	973,129	851,195	121,934
Facilities Management:				
Salaries and wages, and employee benefits	1,459,232	1,770,832	1,640,262	130,570
Operating expenditures	3,047,027	2,878,743	2,426,147	452,596
Capital outlay	97,054	575,321	302,599	272,722
Total Facilities Management	4,603,313	5,224,896	4,369,008	855,888
Purchasing:				
Salaries and wages, and employee benefits	666,526	752,794	700,947	51,847
Operating expenditures	73,699	90,579	70,937	19,642
Debt service	-	-	8,098	(8,098)
Total Purchasing	740,225	843,373	779,982	63,391

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 2 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
General Administration - Continued:				
Information Systems:				
Salaries and wages, and employee benefits	\$ 1,408,336	\$ 1,583,872	\$ 1,534,091	\$ 49,781
Operating expenditures	2,704,674	2,358,048	1,593,872	764,176
Capital outlay	230,000	1,217,369	1,186,640	30,729
Debt service	-	-	378,951	(378,951)
Total Information Systems	4,343,010	5,159,289	4,693,554	465,735
Mail Room:				
Salaries and wages, and employee benefits	109,458	134,106	126,630	7,476
Operating expenditures	11,400	11,400	4,726	6,674
Total Mail Room	120,858	145,506	131,356	14,150
Telecommunications:				
Salaries and wages, and employee benefits	51,496	63,820	61,700	2,120
Total Telecommunications	51,496	63,820	61,700	2,120
Personnel:				
Salaries and wages, and employee benefits	555,217	641,485	554,278	87,207
Operating expenditures	36,000	37,526	12,819	24,707
Total Personnel	591,217	679,011	567,097	111,914
County Tax Collector:				
Salaries and wages, and employee benefits	1,947,911	2,287,030	1,974,986	312,044
Operating expenditures	339,923	338,312	237,330	100,982
Capital outlay	-	8,775	7,361	1,414
Total County Tax Collector	2,287,834	2,634,117	2,219,677	414,440
Non-departmental:				
Salaries and wages, and employee benefits	9,772,637	889,783	721,243	168,540
Operating expenditures	5,486,699	4,697,989	3,947,904	750,085
Debt service	-	-	87,238	(87,238)
Total Non-departmental	15,259,336	5,587,772	4,756,385	831,387
Total General Administration	32,950,784	26,069,428	22,980,217	3,089,211
Administration of Justice:				
Information Systems:				
Operating expenditures	475	144,860	144,385	475
Total Information Systems	475	144,860	144,385	475
County Court at Law I:				
Salaries and wages, and employee benefits	696,174	758,987	733,361	25,626
Operating expenditures	335,825	335,325	255,918	79,407
Total County Court at Law I	1,031,999	1,094,312	989,279	105,033

(continued)

JOHNSON COUNTY, TEXAS*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 3 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Administration of Justice - Continued:				
County Court at Law II:				
Salaries and wages, and employee benefits	\$ 549,350	\$ 588,515	\$ 567,603	\$ 20,912
Operating expenditures	<u>345,725</u>	<u>345,325</u>	<u>177,129</u>	<u>168,196</u>
Total County Court at Law II	<u>895,075</u>	<u>933,840</u>	<u>744,732</u>	<u>189,108</u>
General County Court:				
Salaries and wages, and employee benefits	80,436	80,436	21,788	58,648
Operating expenditures	<u>10,500</u>	<u>10,500</u>	<u>2,722</u>	<u>7,778</u>
Total General County Court	<u>90,936</u>	<u>90,936</u>	<u>24,510</u>	<u>66,426</u>
General District Court:				
Salaries and wages, and employee benefits	177,968	187,007	129,974	57,033
Operating expenditures	<u>117,143</u>	<u>163,463</u>	<u>154,790</u>	<u>8,673</u>
Total General District Court	<u>295,111</u>	<u>350,470</u>	<u>284,764</u>	<u>65,706</u>
249 th District Court:				
Salaries and wages, and employee benefits	348,811	387,682	386,088	1,594
Operating expenditures	<u>421,600</u>	<u>383,480</u>	<u>308,383</u>	<u>75,097</u>
Total 249 th District Court	<u>770,411</u>	<u>771,162</u>	<u>694,471</u>	<u>76,691</u>
18 th District Court:				
Salaries and wages, and employee benefits	322,523	362,485	351,964	10,521
Operating expenditures	<u>441,000</u>	<u>450,600</u>	<u>356,923</u>	<u>93,677</u>
Total 18 th District Court	<u>763,523</u>	<u>813,085</u>	<u>708,887</u>	<u>104,198</u>
413 th District Court:				
Salaries and wages, and employee benefits	343,864	397,520	395,622	1,898
Operating expenditures	<u>651,458</u>	<u>650,558</u>	<u>824,479</u>	<u>(173,921)</u>
Total 413 th District Court	<u>995,322</u>	<u>1,048,078</u>	<u>1,220,101</u>	<u>(172,023)</u>
District Clerk:				
Salaries and wages, and employee benefits	1,689,371	1,999,471	1,944,465	55,006
Operating expenditures	<u>94,880</u>	<u>133,117</u>	<u>118,097</u>	<u>15,020</u>
Total District Clerk	<u>1,784,251</u>	<u>2,132,588</u>	<u>2,062,562</u>	<u>70,026</u>
Jury:				
Operating expenditures	318,965	308,315	207,030	101,285
Capital outlay	<u>-</u>	<u>14,150</u>	<u>14,107</u>	<u>43</u>
Total Jury	<u>318,965</u>	<u>322,465</u>	<u>221,137</u>	<u>101,328</u>
Justice of the Peace #1:				
Salaries and wages, and employee benefits	365,258	428,478	403,265	25,213
Operating expenditures	<u>20,942</u>	<u>20,942</u>	<u>12,956</u>	<u>7,986</u>
Total Justice of the Peace #1	<u>386,200</u>	<u>449,420</u>	<u>416,221</u>	<u>33,199</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 4 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Administration of Justice - Continued:				
Justice of the Peace #2:				
Salaries and wages, and employee benefits	\$ 364,536	\$ 413,832	\$ 380,895	\$ 32,937
Operating expenditures	<u>22,350</u>	<u>22,350</u>	<u>18,026</u>	<u>4,324</u>
Total Justice of the Peace #2	<u>386,886</u>	<u>436,182</u>	<u>398,921</u>	<u>37,261</u>
Justice of the Peace #3:				
Salaries and wages, and employee benefits	363,817	426,437	412,767	13,670
Operating expenditures	<u>24,900</u>	<u>24,900</u>	<u>17,714</u>	<u>7,186</u>
Total Justice of the Peace #3	<u>388,717</u>	<u>451,337</u>	<u>430,481</u>	<u>20,856</u>
Justice of the Peace #4:				
Salaries and wages, and employee benefits	365,980	427,600	389,675	37,925
Operating expenditures	<u>22,877</u>	<u>22,877</u>	<u>16,763</u>	<u>6,114</u>
Total Justice of the Peace #4	<u>388,857</u>	<u>450,477</u>	<u>406,438</u>	<u>44,039</u>
Bail Bonds Office:				
Salaries and wages, and employee benefits	66,626	79,656	77,062	2,594
Operating expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,617</u>	<u>383</u>
Total Bail Bonds Office	<u>68,626</u>	<u>81,656</u>	<u>78,679</u>	<u>2,977</u>
Adult Probation:				
Operating expenditures	<u>7,600</u>	<u>7,600</u>	<u>5,324</u>	<u>2,276</u>
Total Adult Probation	<u>7,600</u>	<u>7,600</u>	<u>5,324</u>	<u>2,276</u>
Juvenile Probation:				
Salaries and wages, and employee benefits	465,651	514,947	445,316	69,631
Operating expenditures	<u>1,266,757</u>	<u>1,266,757</u>	<u>566,169</u>	<u>700,588</u>
Total Juvenile Probation	<u>1,732,408</u>	<u>1,781,704</u>	<u>1,011,485</u>	<u>770,219</u>
Child Protection Court:				
Operating expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Child Protection Court	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Administration of Justice	<u>10,305,862</u>	<u>11,360,672</u>	<u>9,842,377</u>	<u>1,518,295</u>
Financial Administration:				
Information Systems:				
Operating expenditures	75,651	75,651	(35,361)	111,012
Debt service	<u>-</u>	<u>-</u>	<u>55,316</u>	<u>(55,316)</u>
Total Information Systems	<u>75,651</u>	<u>75,651</u>	<u>19,955</u>	<u>55,696</u>
County Auditor:				
Salaries and wages, and employee benefits	1,167,279	1,326,583	1,314,360	12,223
Operating expenditures	<u>74,300</u>	<u>74,300</u>	<u>21,281</u>	<u>53,019</u>
Total County Auditor	<u>1,241,579</u>	<u>1,400,883</u>	<u>1,335,641</u>	<u>65,242</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 5 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Financial Administration:				
County Treasurer:				
Salaries and wages, and employee benefits	\$ 222,787	\$ 259,759	\$ 245,432	\$ 14,327
Operating expenditures	12,600	14,521	13,608	913
Total County Treasurer	235,387	274,280	259,040	15,240
Total Financial Administration	1,552,617	1,750,814	1,614,636	136,178
Elections:				
Elections:				
Salaries and wages, and employee benefits	750,249	824,193	634,802	189,391
Operating expenditures	182,500	505,274	429,649	75,625
Capital outlay	-	148,423	148,423	-
Debt service	-	-	2,433	(2,433)
Total Elections	932,749	1,477,890	1,215,307	262,583
Law Enforcement:				
Fire Marshall:				
Salaries and wages, and employee benefits	-	66,303	65,964	339
Operating expenditures	-	10,459	9,695	764
Capital outlay	-	3,374	3,375	(1)
Total Fire Marshall	-	80,136	79,034	1,102
Information Systems:				
Operating expenditures	167,713	527,760	419,012	108,748
Capital outlay	-	19,878	84,536	(64,658)
Debt service	-	-	66,136	(66,136)
Total Information Systems	167,713	547,638	569,684	(22,046)
County Attorney:				
Salaries and wages, and employee benefits	2,461,692	2,731,995	2,669,871	62,124
Operating expenditures	104,921	104,921	95,758	9,163
Total County Attorney	2,566,613	2,836,916	2,765,629	71,287
District Attorney:				
Salaries and wages, and employee benefits	2,666,158	2,927,828	2,516,527	411,301
Operating expenditures	162,375	150,718	163,769	(13,051)
Total District Attorney	2,828,533	3,078,546	2,680,296	398,250
County/District Attorney Supplement:				
Salaries and wages, and employee benefits	22,064	22,064	21,147	917
Total County/District Attorney Supplement	22,064	22,064	21,147	917

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 6 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Law Enforcement – Continued:				
Constable - Precinct 1:				
Salaries and wages, and employee benefits	\$ 539,025	\$ 641,973	\$ 629,972	\$ 12,001
Operating expenditures	91,852	97,204	94,301	2,903
Total Constable - Precinct 1	630,877	739,177	724,273	14,904
Constable - Precinct 2:				
Salaries and wages, and employee benefits	413,843	493,347	480,291	13,056
Operating expenditures	56,250	56,250	45,281	10,969
Total Constable - Precinct 2	470,093	549,597	525,572	24,025
Constable - Precinct 3:				
Salaries and wages, and employee benefits	333,832	392,315	387,089	5,226
Operating expenditures	51,906	51,906	23,564	28,342
Total Constable - Precinct 3	385,738	444,221	410,653	33,568
Constable - Precinct 4:				
Salaries and wages, and employee benefits	457,184	542,610	529,950	12,660
Operating expenditures	104,046	105,903	76,403	29,500
Total Constable - Precinct 4	561,230	648,513	606,353	42,160
Sheriff Admin-Patrol:				
Salaries and wages, and employee benefits	12,399,931	14,450,859	14,027,676	423,183
Operating expenditures	1,631,594	1,935,447	1,387,459	547,988
Capital outlay	10,500	966,153	957,043	9,110
Debt service	-	-	122,083	(122,083)
Total Sheriff Admin-Patrol	14,042,025	17,352,459	16,494,261	858,198
Sheriff-Jail:				
Salaries and wages, and employee benefits	16,015,311	18,484,213	18,080,534	403,679
Operating expenditures	3,139,412	3,163,979	3,056,700	107,279
Capital outlay	83,996	73,538	73,538	-
Total Sheriff-Jail	19,238,719	21,721,730	21,210,772	510,958
Jail Medical:				
Salaries and wages, and employee benefits	2,330,037	2,653,451	2,144,987	508,464
Operating expenditures	774,490	774,490	706,059	68,431
Total Jail Medical	3,104,527	3,427,941	2,851,046	576,895
Sheriff Commissary:				
Salaries and wages, and employee benefits	557,299	632,243	508,635	123,608
Total Sheriff Commissary	557,299	632,243	508,635	123,608
Texas DPS Office:				
Salaries and wages, and employee benefits	70,700	83,244	80,994	2,250
Operating expenditures	750	750	750	-
Total Texas DPS Office	71,450	83,994	81,744	2,250

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 7 of 8

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Law Enforcement - Continued:				
SRO-Cleburne ISD:				
Salaries and wages, and employee benefits	\$ 166,851	\$ 193,166	\$ 159,643	\$ 33,523
Operating expenditures	18,520	18,520	14,714	3,806
Total SRO-Cleburne ISD	185,371	211,686	174,357	37,329
SRO-JJAEP:				
Salaries and wages, and employee benefits	-	1,577	1,577	-
Operating expenditures	10,626	10,626	2,637	7,989
Total SRO-JJAEP	10,626	12,203	4,214	7,989
Total Law Enforcement	44,842,878	52,389,064	49,707,670	2,681,394
Highways and Streets:				
Information Systems:				
Debt service	11,000	11,000	10,000	1,000
Total Information Systems	11,000	11,000	10,000	1,000
Total Highways and Streets	11,000	11,000	10,000	1,000
Health and Welfare:				
Medical Examiner:				
Salaries and wages, and employee benefits	353,451	404,580	394,591	9,989
Operating expenditures	434,610	449,967	443,762	6,205
Total Medical Examiner	788,061	854,547	838,353	16,194
Non-departmental:				
Operating expenditures	10,000	10,000	10,000	-
Total Non-departmental	10,000	10,000	10,000	-
Emergency Management:				
Salaries and wages, and employee benefits	194,391	155,521	154,515	1,006
Operating expenditures	24,459	14,629	11,658	2,971
Capital outlay	-	15,336	15,335	1
Total Emergency Management	218,850	185,486	181,508	3,978
Radio Management:				
Salaries and wages, and employee benefits	92,565	109,896	109,469	427
Operating expenditures	522,321	555,206	520,088	35,118
Debt service	-	-	24,774	(24,774)
Total Radio Management	614,886	665,102	654,331	10,771
Information Systems:				
Debt service	18,691	18,691	16,992	1,699
Total Information Systems	18,691	18,691	16,992	1,699
Total Health and Welfare	1,650,488	1,733,826	1,701,184	32,642

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department,
and Legal Level of Budgetary Control - General Fund - Continued
For the Year Ended September 30, 2024*

Exhibit 16

Page 8 of 8

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Culture and Recreation:				
Hamm Creek Park:				
Salaries and wages, and employee benefits	\$ 353,052	\$ 414,672	\$ 330,822	\$ 83,850
Operating expenditures	<u>38,000</u>	<u>39,612</u>	<u>35,493</u>	<u>4,119</u>
Total Hamm Creek Park	<u>391,052</u>	<u>454,284</u>	<u>366,315</u>	<u>87,969</u>
Total Culture and Recreation	<u>391,052</u>	<u>454,284</u>	<u>366,315</u>	<u>87,969</u>
Conservation:				
County Extension:				
Salaries and wages, and employee benefits	264,299	289,447	248,432	41,015
Operating expenditures	38,400	38,400	21,843	16,557
Capital outlay	<u>-</u>	<u>-</u>	<u>100</u>	<u>(100)</u>
Total County Extension	<u>302,699</u>	<u>327,847</u>	<u>270,375</u>	<u>57,472</u>
Total Conservation	<u>302,699</u>	<u>327,847</u>	<u>270,375</u>	<u>57,472</u>
Total current expenditures	<u>\$ 92,940,129</u>	<u>\$ 95,574,825</u>	<u>\$ 87,708,081</u>	<u>\$ 7,866,744</u>

JOHNSON COUNTY, TEXAS

Exhibit 17

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - Road & Bridge Fund
For the Year Ended September 30, 2024*

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Highways and Streets:				
Road & Bridge Precinct 1:				
Salaries and wages, and employee benefits	\$ 1,775,072	\$ 1,765,548	\$ 1,567,979	\$ 197,569
Operating expenditures	1,847,574	1,827,098	893,649	933,449
Capital outlay	668,992	698,992	707,473	(8,481)
Total Road & Bridge Precinct 1	4,291,638	4,291,638	3,169,101	1,122,537
Road & Bridge Precinct 2:				
Salaries and wages, and employee benefits	1,501,550	1,445,170	900,779	544,391
Operating expenditures	2,687,304	2,743,684	706,825	2,036,859
Capital outlay	450,500	467,600	249,112	218,488
Total Road & Bridge Precinct 2	4,639,354	4,656,454	1,856,716	2,799,738
Road & Bridge Precinct 3:				
Salaries and wages, and employee benefits	1,916,449	1,785,677	1,253,824	531,853
Operating expenditures	1,975,289	1,650,573	999,836	650,737
Capital outlay	227,000	607,488	579,931	27,557
Total Road & Bridge Precinct 3	4,118,738	4,043,738	2,833,591	1,210,147
Road & Bridge Precinct 4:				
Salaries and wages, and employee benefits	1,982,948	1,942,236	1,474,650	467,586
Operating expenditures	2,166,006	2,131,718	931,416	1,200,302
Capital outlay	385,500	460,500	315,658	144,842
Total Road & Bridge Precinct 4	4,534,454	4,534,454	2,721,724	1,812,730
Total expenditures	\$ 17,584,184	\$ 17,526,284	\$ 10,581,132	\$ 6,945,152

JOHNSON COUNTY, TEXAS

Exhibit 18

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Debt Service Fund
For the Year Ended September 30, 2024*

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,635,976	\$ 1,635,976	\$ 1,448,037	\$ (187,939)
Investment income	8,000	8,000	9,042	1,042
Total revenues	<u>1,643,976</u>	<u>1,643,976</u>	<u>1,457,079</u>	<u>(186,897)</u>
Expenditures:				
Debt Service:				
Principal	1,285,000	1,285,000	1,285,000	-
Interest and fiscal charges	<u>358,976</u>	<u>358,976</u>	<u>359,476</u>	<u>(500)</u>
Total expenditures	<u>1,643,976</u>	<u>1,643,976</u>	<u>1,644,476</u>	<u>(500)</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(187,397)</u>	<u>(187,397)</u>
Other Financing Sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>212,603</u>	<u>212,603</u>
Fund balance - beginning	<u>11,786</u>	<u>11,786</u>	<u>11,786</u>	<u>-</u>
Fund balance - ending	<u>\$ 11,786</u>	<u>\$ 11,786</u>	<u>\$ 224,389</u>	<u>\$ 212,603</u>



JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control
For the Year Ended September 30, 2024*

	Law Library Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fees	\$ 100,000	\$ 100,000	\$ 114,987	\$ 14,987
Investment income	<u>3,000</u>	<u>3,000</u>	<u>4,161</u>	<u>1,161</u>
Total revenues	<u>103,000</u>	<u>103,000</u>	<u>119,148</u>	<u>16,148</u>
Expenditures:				
General Government:				
Salaries and wages, and employee benefits	75,798	75,798	74,881	917
Operating expenditures	<u>62,275</u>	<u>62,275</u>	<u>32,402</u>	<u>29,873</u>
Total expenditures	<u>138,073</u>	<u>138,073</u>	<u>107,283</u>	<u>30,790</u>
Net change in fund balance	(35,073)	(35,073)	11,865	46,938
Fund balance - beginning	<u>163,077</u>	<u>163,077</u>	<u>163,077</u>	-
Fund balance - ending	<u>\$ 128,004</u>	<u>\$ 128,004</u>	<u>\$ 174,942</u>	<u>\$ 46,938</u>

Records Management & Preservation County Clerk Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 40,000	\$ 40,000	\$ 40,824	\$ 824
<u>10,000</u>	<u>10,000</u>	<u>23,402</u>	<u>13,402</u>
<u>50,000</u>	<u>50,000</u>	<u>64,226</u>	<u>14,226</u>
-	-	-	-
<u>100,000</u>	<u>100,000</u>	<u>8,322</u>	<u>91,678</u>
<u>100,000</u>	<u>100,000</u>	<u>8,322</u>	<u>91,678</u>
(50,000)	(50,000)	55,904	105,904
<u>560,358</u>	<u>560,358</u>	<u>560,358</u>	<u>-</u>
<u>\$ 510,358</u>	<u>\$ 510,358</u>	<u>\$ 616,262</u>	<u>\$ 105,904</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Records Management & Preservation District Clerk Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 82,000	\$ 82,000	\$ 88,351	\$ 6,351
Investment income	<u>2,000</u>	<u>2,000</u>	<u>4,288</u>	<u>2,288</u>
Total revenues	<u>84,000</u>	<u>84,000</u>	<u>92,639</u>	<u>8,639</u>
Expenditures:				
General Government:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	60,000	60,000	21,643	38,357
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>21,643</u>	<u>38,357</u>
Net change in fund balance	24,000	24,000	70,996	46,996
Fund balance - beginning	<u>136,041</u>	<u>136,041</u>	<u>136,041</u>	<u>-</u>
Fund balance - ending	<u>\$ 160,041</u>	<u>\$ 160,041</u>	<u>\$ 207,037</u>	<u>\$ 46,996</u>

Records Management & Preservation Recording Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 350,000	\$ 350,000	\$ 373,880	\$ 23,880
90,000	90,000	147,326	57,326
440,000	440,000	521,206	81,206
226,480	226,480	205,204	21,276
400,000	400,000	346,105	53,895
20,000	20,000	13,008	6,992
646,480	646,480	564,317	82,163
(206,480)	(206,480)	(43,111)	163,369
2,911,078	2,911,078	2,911,078	-
\$ 2,704,598	\$ 2,704,598	\$ 2,867,967	\$ 163,369

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Vital Statistics Preservation Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Fees	10,000	10,000	9,795	(205)
Investment income	800	800	1,137	337
Miscellaneous	-	-	-	-
Total revenues	10,800	10,800	10,932	132
Expenditures:				
General Government:				
Operating expenditures	10,000	10,000	6,411	(3,589)
Elections:				
Operating expenditures	-	-	-	-
Total expenditures	10,000	10,000	6,411	(3,589)
Net change in fund balance	800	800	4,521	(3,457)
Fund balance - beginning	42,353	42,353	42,353	-
Fund balance - ending	\$ 43,153	\$ 43,153	\$ 46,874	\$ (3,457)

Election Services Contract Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ 16,388	\$ 16,388
-	-	-	-
20,000	20,000	27,589	7,589
-	-	60,575	60,575
20,000	20,000	104,552	84,552
-	-	-	-
97,500	97,500	41,167	56,333
97,500	97,500	41,167	56,333
(77,500)	(77,500)	63,385	140,885
830,793	830,793	830,793	-
\$ 753,293	\$ 753,293	\$ 894,178	\$ 140,885

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	District Attorney Forfeiture Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fines	\$ -	\$ -	\$ 10,352	\$ 10,352
Investment income	3,200	3,200	3,301	101
Miscellaneous	-	-	-	-
Total revenues	<u>3,200</u>	<u>3,200</u>	<u>13,653</u>	<u>10,453</u>
Expenditures:				
Law Enforcement:				
Operating expenditures	6,600	6,600	-	6,600
Capital outlay	-	-	-	-
Total expenditures	<u>6,600</u>	<u>6,600</u>	<u>-</u>	<u>6,600</u>
Net change in fund balance	(3,400)	(3,400)	13,653	17,053
Fund balance - beginning	<u>129,139</u>	<u>129,139</u>	<u>129,139</u>	<u>-</u>
Fund balance - ending	<u>\$ 125,739</u>	<u>\$ 125,739</u>	<u>\$ 142,792</u>	<u>\$ 17,053</u>

STOP SCU Forfeiture Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ 165,081	\$ 165,081
10,000	10,000	40,282	30,282
-	-	-	-
10,000	10,000	205,363	195,363
12,400	12,400	12,354	46
70,000	89,420	47,284	42,136
82,400	101,820	59,638	42,182
(72,400)	(91,820)	145,725	237,545
806,432	806,432	806,432	-
\$ 734,032	\$ 714,612	\$ 952,157	\$ 237,545

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Juvenile Justice Alternative Education Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 28,036	\$ (11,964)
Fees	-	-	-	-
Investment income	800	800	971	171
Total revenues	40,800	40,800	29,007	(11,793)
Expenditures:				
Administration of Justice:				
Salaries and wages, and employee benefits	390,788	390,788	291,849	98,939
Operating expenditures	97,060	97,060	35,722	61,338
Total expenditures	487,848	487,848	327,571	160,277
Deficiency of revenues over expenditures	(447,048)	(447,048)	(298,564)	148,484
Other Financing Sources:				
Transfers in	319,601	319,601	192,454	(127,147)
Total other financing sources	319,601	319,601	192,454	(127,147)
Net change in fund balance	(127,447)	(127,447)	(106,110)	21,337
Fund balance - beginning	106,110	106,110	106,110	-
Fund balance - ending	\$ (21,337)	\$ (21,337)	\$ -	\$ 21,337

Truancy Prevention and Diversion Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
14,000	14,000	15,710	1,710
<u>900</u>	<u>900</u>	<u>892</u>	<u>(8)</u>
14,900	14,900	16,602	1,702
69,074	69,074	64,176	4,898
<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
70,274	70,274	64,176	6,098
<u>(55,374)</u>	<u>(55,374)</u>	<u>(47,574)</u>	<u>7,800</u>
38,144	38,144	38,144	-
<u>38,144</u>	<u>38,144</u>	<u>38,144</u>	<u>-</u>
(17,230)	(17,230)	(9,430)	7,800
<u>23,495</u>	<u>23,495</u>	<u>23,495</u>	<u>-</u>
<u>\$ 6,265</u>	<u>\$ 6,265</u>	<u>\$ 14,065</u>	<u>\$ 7,800</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Juvenile Probation Fees Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fees	\$ 9,600	\$ 9,600	\$ 4,029	\$ (5,571)
Investment income	<u> 5,000</u>	<u> 5,000</u>	<u> 9,352</u>	<u> 4,352</u>
Total revenues	<u> 14,600</u>	<u> 14,600</u>	<u> 13,381</u>	<u> (1,219)</u>
Expenditures:				
Administration of Justice:				
Operating expenditures	6,000	6,000	-	6,000
Capital outlay	<u> 36,000</u>	<u> 36,000</u>	<u> -</u>	<u> 36,000</u>
Total expenditures	<u> 42,000</u>	<u> 42,000</u>	<u> -</u>	<u> 42,000</u>
Net change in fund balance	(27,400)	(27,400)	13,381	40,781
Fund balance - beginning	<u> 69,741</u>	<u> 69,741</u>	<u> 69,741</u>	<u> -</u>
Fund balance - ending	<u>\$ 42,341</u>	<u>\$ 42,341</u>	<u>\$ 83,122</u>	<u>\$ 40,781</u>

Justice of the Peace Technology Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 11,500	\$ 11,500	\$ 12,349	\$ 849
<u>7,000</u>	<u>7,000</u>	<u>7,734</u>	<u>734</u>
<u>18,500</u>	<u>18,500</u>	<u>20,083</u>	<u>1,583</u>
23,123	23,123	1,852	21,271
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>23,123</u>	<u>23,123</u>	<u>1,852</u>	<u>21,271</u>
(4,623)	(4,623)	18,231	22,854
<u>302,220</u>	<u>302,220</u>	<u>302,220</u>	<u>-</u>
<u>\$ 297,597</u>	<u>\$ 297,597</u>	<u>\$ 320,451</u>	<u>\$ 22,854</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	County Specialty Court Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fees	\$ 16,000	\$ 16,000	\$ 17,795	\$ 1,795
Investment income	<u> 500</u>	<u> 500</u>	<u> 1,378</u>	<u> 878</u>
Total revenues	<u> 16,500</u>	<u> 16,500</u>	<u> 19,173</u>	<u> 2,673</u>
Expenditures:				
Law Enforcement:				
Operating expenditures	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	16,500	16,500	19,173	2,673
Fund balance - beginning	<u> 46,169</u>	<u> 46,169</u>	<u> 46,169</u>	<u>-</u>
Fund balance - ending	<u>\$ 62,669</u>	<u>\$ 62,669</u>	<u>\$ 65,342</u>	<u>\$ 2,673</u>

Courthouse Security Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 119,000	\$ 119,000	\$ 98,074	\$ (20,926)
<u>6,000</u>	<u>6,000</u>	<u>5,842</u>	<u>(158)</u>
<u>125,000</u>	<u>125,000</u>	<u>103,916</u>	<u>(21,084)</u>
83,383	50,179	49,331	848
<u>41,617</u>	<u>74,821</u>	<u>72,743</u>	<u>2,078</u>
<u>125,000</u>	<u>125,000</u>	<u>122,074</u>	<u>2,926</u>
-	-	(18,158)	(18,158)
<u>213,350</u>	<u>213,350</u>	<u>213,350</u>	<u>-</u>
<u>\$ 213,350</u>	<u>\$ 213,350</u>	<u>\$ 195,192</u>	<u>\$ (18,158)</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Justice Court Building Security Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 180	\$ 180	\$ 158	\$ (22)
Investment income	<u> 2,000</u>	<u> 2,000</u>	<u> 2,502</u>	<u> 502</u>
Total revenues	<u> 2,180</u>	<u> 2,180</u>	<u> 2,660</u>	<u> 480</u>
Expenditures:				
Administration of Justice:				
Operating expenditures	<u> 20,000</u>	<u> 20,000</u>	<u> -</u>	<u> 20,000</u>
Total expenditures	<u> 20,000</u>	<u> 20,000</u>	<u> -</u>	<u> 20,000</u>
Net change in fund balance	(17,820)	(17,820)	2,660	20,480
Fund balance - beginning	<u> 99,310</u>	<u> 99,310</u>	<u> 99,310</u>	<u> -</u>
Fund balance - ending	<u>\$ 81,490</u>	<u>\$ 81,490</u>	<u>\$ 101,970</u>	<u>\$ 20,480</u>

Court Facility Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 59,000	\$ 59,000	\$ 64,151	\$ 5,151
<u>1,000</u>	<u>1,000</u>	<u>3,375</u>	<u>2,375</u>
<u>60,000</u>	<u>60,000</u>	<u>67,526</u>	<u>7,526</u>
 54,137	 54,137	 -	 54,137
 54,137	 54,137	 -	 54,137
 5,863	 5,863	 67,526	 61,663
 105,530	 105,530	 105,530	 -
 \$ 111,393	 \$ 111,393	 \$ 173,056	 \$ 61,663

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Guardianship Fee Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fees	\$ 20,600	\$ 20,600	\$ 19,400	\$ (1,200)
Investment income	<u> 1,000</u>	<u> 1,000</u>	<u> 1,181</u>	<u> 181</u>
Total revenues	<u> 21,600</u>	<u> 21,600</u>	<u> 20,581</u>	<u> (1,019)</u>
Expenditures:				
Administration of Justice:				
Operating expenditures	<u> 25,574</u>	<u> 25,574</u>	<u> 11,634</u>	<u> 13,940</u>
Total expenditures	<u> 25,574</u>	<u> 25,574</u>	<u> 11,634</u>	<u> 13,940</u>
Net change in fund balance	(3,974)	(3,974)	8,947	12,921
Fund balance - beginning	<u> 42,020</u>	<u> 42,020</u>	<u> 42,020</u>	<u> -</u>
Fund balance - ending	<u>\$ 38,046</u>	<u>\$ 38,046</u>	<u>\$ 50,967</u>	<u>\$ 12,921</u>

Language Access Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 20,000	\$ 20,000	\$ 22,176	\$ 2,176
400	400	1,084	684
<u>20,400</u>	<u>20,400</u>	<u>23,260</u>	<u>2,860</u>
<u>18,572</u>	<u>18,572</u>	<u>675</u>	<u>17,897</u>
<u>18,572</u>	<u>18,572</u>	<u>675</u>	<u>17,897</u>
1,828	1,828	22,585	20,757
<u>33,418</u>	<u>33,418</u>	<u>33,418</u>	<u>-</u>
<u>\$ 35,246</u>	<u>\$ 35,246</u>	<u>\$ 56,003</u>	<u>\$ 20,757</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Court Reporter Service Fund			Variance with Final Budget Positive Negative
	Budgeted Amounts		Actual Amounts	Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 75,000	\$ 75,000	\$ 82,858	\$ 7,858
Investment income	1,000	1,000	4,429	3,429
Total revenues	76,000	76,000	87,287	11,287
Expenditures:				
Administration of Justice:				
Operating expenditures	62,066	62,066	-	62,066
Total expenditures	62,066	62,066	-	62,066
Net change in fund balance	13,934	13,934	87,287	73,353
Fund balance - beginning	138,939	138,939	138,939	-
Fund balance - ending	\$ 152,873	\$ 152,873	\$ 226,226	\$ 73,353

Judicial Education & Support Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 2,700	\$ 2,700	\$ 2,380	\$ (320)
60	60	147	87
<u>2,760</u>	<u>2,760</u>	<u>2,527</u>	<u>(233)</u>
<u>3,126</u>	<u>3,126</u>	<u>-</u>	<u>3,126</u>
<u>3,126</u>	<u>3,126</u>	<u>-</u>	<u>3,126</u>
(366)	(366)	2,527	2,893
<u>4,761</u>	<u>4,761</u>	<u>4,761</u>	<u>-</u>
<u>\$ 4,395</u>	<u>\$ 4,395</u>	<u>\$ 7,288</u>	<u>\$ 2,893</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Record Archives - County Clerk Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fees	\$ 360,000	\$ 360,000	\$ 373,920	\$ 13,920
Investment income	30,000	30,000	28,668	(1,332)
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>390,000</u>	<u>390,000</u>	<u>402,588</u>	<u>12,588</u>
Expenditures:				
General government:				
Operating expenditures	500,000	500,000	410,868	89,132
Administration of Justice:				
Operating expenditures	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>410,868</u>	<u>89,132</u>
Net change in fund balance	(110,000)	(110,000)	(8,280)	101,720
Fund balance - beginning	<u>869,275</u>	<u>869,275</u>	<u>869,275</u>	<u>-</u>
Fund balance - ending	<u>\$ 759,275</u>	<u>\$ 759,275</u>	<u>\$ 860,995</u>	<u>\$ 101,720</u>

Record Archives - District Clerk Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 1,000	\$ 1,000	\$ 562	\$ (438)
2,000	2,000	1,101	(899)
-	-	-	-
3,000	3,000	1,663	(1,337)
-	-	-	-
20,894	20,894	44,111	(23,217)
20,894	20,894	13,271	7,623
41,788	41,788	57,382	(15,594)
(38,788)	(38,788)	(55,719)	(16,931)
82,991	82,991	82,991	-
\$ 44,203	\$ 44,203	\$ 27,272	\$ (16,931)

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	County/District Court Technology Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Fees	\$ 3,700	\$ 3,700	\$ 4,136	\$ 436
Investment income	<u>200</u>	<u>200</u>	<u>383</u>	<u>183</u>
Total revenues	<u>3,900</u>	<u>3,900</u>	<u>4,519</u>	<u>619</u>
Expenditures:				
General government:				
Operating expenditures	991	991	-	991
Administration of Justice:				
Operating expenditures	<u>3,867</u>	<u>3,867</u>	<u>-</u>	<u>3,867</u>
Total expenditures	<u>4,858</u>	<u>4,858</u>	<u>-</u>	<u>4,858</u>
Net change in fund balance	(958)	(958)	4,519	5,477
Fund balance - beginning	<u>13,212</u>	<u>13,212</u>	<u>13,212</u>	<u>-</u>
Fund balance - ending	<u>\$ 12,254</u>	<u>\$ 12,254</u>	<u>\$ 17,731</u>	<u>\$ 5,477</u>

Court Records Preservation Digital Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ 1,633	\$ 1,633
<u>10,000</u>	<u>10,000</u>	<u>14,197</u>	<u>4,197</u>
<u>10,000</u>	<u>10,000</u>	<u>15,830</u>	<u>5,830</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,000	10,000	15,830	5,830
<u>417,501</u>	<u>417,501</u>	<u>417,501</u>	<u>-</u>
<u>\$ 427,501</u>	<u>\$ 427,501</u>	<u>\$ 433,331</u>	<u>\$ 5,830</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	District Court Records Technology Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	-	826	826
Investment income	6,000	6,000	4,879	(1,121)
Miscellaneous	-	-	-	-
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>5,705</u>	<u>(295)</u>
Expenditures:				
Administration of Justice:				
Operating expenditures	77,992	77,992	3,009	74,983
Law Enforcement:				
Operating expenditures	-	-	-	-
Health and Welfare:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total expenditures	<u>77,992</u>	<u>77,992</u>	<u>3,009</u>	<u>74,983</u>
Net change in fund balance	(71,992)	(71,992)	2,696	74,688
Fund balance - beginning	<u>191,434</u>	<u>191,434</u>	<u>191,434</u>	<u>-</u>
Fund balance - ending	<u>\$ 119,442</u>	<u>\$ 119,442</u>	<u>\$ 194,130</u>	<u>\$ 74,688</u>

Indigent Health Care Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 1,724,179	\$ 1,724,179	\$ 1,764,106	\$ 39,927
100,000	100,000	103,149	3,149
-	-	-	-
131,900	131,900	200,623	68,723
-	-	27	27
<u>1,956,079</u>	<u>1,956,079</u>	<u>2,067,905</u>	<u>111,826</u>
-	-	-	-
1,260,000	1,260,000	1,074,417	185,583
133,729	158,377	140,461	17,916
<u>562,350</u>	<u>562,350</u>	<u>281,613</u>	<u>280,737</u>
<u>1,956,079</u>	<u>1,980,727</u>	<u>1,496,491</u>	<u>484,236</u>
-	(24,648)	571,414	596,062
<u>3,302,327</u>	<u>3,302,327</u>	<u>3,302,327</u>	<u>-</u>
<u>\$ 3,302,327</u>	<u>\$ 3,277,679</u>	<u>\$ 3,873,741</u>	<u>\$ 596,062</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Right of Way Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Investment income	\$ 11,700	\$ 11,700	\$ 77,084	\$ 65,384
Total revenues	11,700	11,700	77,084	65,384
Expenditures:				
General Government:				
Operating expenditures	-	-	-	-
Capital outlay	500,000	500,000	-	500,000
Total expenditures	500,000	500,000	-	500,000
Excess (deficiency) of revenues over expenditures	(488,300)	(488,300)	77,084	565,384
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	(488,300)	(488,300)	77,084	565,384
Fund balance - beginning	1,331,204	1,331,204	1,331,204	-
Fund balance - ending	\$ 842,904	\$ 842,904	\$ 1,408,288	\$ 565,384

Historical Commission Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 1,000	\$ 1,000	\$ 1,405	\$ 405
1,000	1,000	1,405	405
42,000	22,800	10,636	12,164
-	19,200	19,200	-
42,000	42,000	29,836	12,164
(41,000)	(41,000)	(28,431)	12,569
10,000	10,000	10,000	-
10,000	10,000	10,000	-
(31,000)	(31,000)	(18,431)	12,569
65,115	65,115	65,115	-
\$ 34,115	\$ 34,115	\$ 46,684	\$ 12,569

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control - Continued
For the Year Ended September 30, 2024*

	Veterans Service Juror Donations Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	100	100	355	255
Miscellaneous	<u>7,000</u>	<u>7,000</u>	<u>4,112</u>	<u>(2,888)</u>
Total revenues	<u>7,100</u>	<u>7,100</u>	<u>4,467</u>	<u>(2,633)</u>
Expenditures:				
General Government:				
Operating expenditures	5,000	5,000	962	4,038
Administration of Justice:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>962</u>	<u>4,038</u>
Net change in fund balance	2,100	2,100	3,505	1,405
Fund balance - beginning	<u>11,937</u>	<u>11,937</u>	<u>11,937</u>	<u>-</u>
Fund balance - ending	<u>\$ 14,037</u>	<u>\$ 14,037</u>	<u>\$ 15,442</u>	<u>\$ 1,405</u>

Pre-Trial Bond Supervision Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 222,800	\$ 222,800	\$ 289,736	\$ 66,936
10,000	10,000	12,742	2,742
-	-	150	150
<u>232,800</u>	<u>232,800</u>	<u>302,628</u>	<u>69,828</u>
-	-	-	-
217,087	217,030	190,254	26,776
<u>45,300</u>	<u>50,957</u>	<u>48,100</u>	<u>2,857</u>
<u>262,387</u>	<u>267,987</u>	<u>238,354</u>	<u>29,633</u>
(29,587)	(35,187)	64,274	99,461
<u>470,961</u>	<u>470,961</u>	<u>470,961</u>	<u>-</u>
<u>\$ 441,374</u>	<u>\$ 435,774</u>	<u>\$ 535,235</u>	<u>\$ 99,461</u>

(continued)

JOHNSON COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual - Special Revenue Funds (Nonmajor)
 By Function and Legal Level of Budgetary Control - Continued
 For the Year Ended September 30, 2024*

Exhibit 19
 Page 16 of 16

	Fleet Maintenance Operations Fund			Variance with Final Budget Positive Negative
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Intergovernmental	\$ 44,203	\$ 44,203	\$ 44,203	\$ -
Investment income	6,000	6,000	5,804	(196)
Miscellaneous	-	-	1,739	1,739
Total revenues	50,203	50,203	51,746	1,543
Expenditures:				
Law enforcement:				
Operating expenditures	213,963	213,963	159,226	54,737
Total expenditures	213,963	213,963	159,226	54,737
Deficiency of revenues over expenditures	(163,760)	(163,760)	(107,480)	56,280
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	4,798	4,798
Transfers in	90,504	90,504	90,504	-
Total other financing sources	90,504	90,504	95,302	4,798
Net change in fund balance	(73,256)	(73,256)	(12,178)	61,078
Fund balance - beginning	190,963	190,963	190,963	-
Fund balance - ending	\$ 117,707	\$ 117,707	\$ 178,785	\$ 61,078



JOHNSON COUNTY, TEXAS

Combining Statement of Net Position - Fiduciary Funds
September 30, 2024

	<u>Sheriff Seizures Fund</u>	<u>Special Crimes Operations Seizures Fund</u>	<u>Unclaimed Property Fund</u>
Assets:			
Cash and temporary investments	\$ -	\$ 252,569	\$ 20,693
Accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>-</u>	<u>252,569</u>	<u>20,693</u>
Liabilities:			
Accounts and accrued liabilities payable	-	-	-
Held for others	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:			
Individuals, organizations and other governmental	<u>-</u>	<u>252,569</u>	<u>20,693</u>
Total net position	<u>\$ -</u>	<u>\$ 252,569</u>	<u>\$ 20,693</u>

District Clerk Jury Fund	Sheriff Escrow Fund	Constable Fund	Sheriff Inmate Fund	County Clerk Fund	District Clerk Fund
\$ -	\$ 133,850	\$ 1,605	\$ 119,961	\$ 3,840,493	\$ 4,291,951
-	-	-	-	-	-
-	133,850	1,605	119,961	3,840,493	4,291,951
-	-	-	-	214,849	-
-	-	-	-	3,625,644	4,291,951
-	-	-	-	-	-
-	-	-	-	3,840,493	4,291,951
-	133,850	1,605	119,961	-	-
\$ -	\$ 133,850	\$ 1,605	\$ 119,961	\$ -	\$ -

(continued)

JOHNSON COUNTY, TEXAS

Combining Statement of Net Position - Fiduciary Funds - Continued
September 30, 2024

	Releasee Restitution Fund	District & County Attorney Deposit Fund	Juvenile Probation Restitution Fund
Assets:			
Cash and temporary investments	\$ 29,247	\$ -	\$ 2,333
Accounts receivable	-	-	-
Total assets	<u>29,247</u>	<u>-</u>	<u>2,333</u>
Liabilities:			
Accounts and accrued liabilities payable	-	-	-
Held for others	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:			
Individuals, organizations and other governmental	<u>29,247</u>	<u>-</u>	<u>2,333</u>
Total net position	<u>\$ 29,247</u>	<u>\$ -</u>	<u>\$ 2,333</u>

Johnson & Somervell County Supervision Fund	Tax Collector Fund	Adult Probation Fund	Total Custodial Funds
\$ 162,883	\$ 4,473,194	\$ 2,095,103	\$ 15,423,882
-	-	132,709	132,709
162,883	4,473,194	2,227,812	15,556,591
-	-	255,940	470,789
-	-	-	7,917,595
-	-	351,625	351,625
-	-	607,565	8,740,009
162,883	4,473,194	1,620,247	6,816,582
<u>\$ 162,883</u>	<u>\$ 4,473,194</u>	<u>\$ 1,620,247</u>	<u>\$ 6,816,582</u>

JOHNSON COUNTY, TEXAS

*Combining Statement of Changes in Net Position - Fiduciary Funds
For the Year Ended September 30, 2024*

	Sheriff Seizures Fund	Special Crimes Operations Seizures Fund	Unclaimed Property Fund
Additions:			
Collections for adult probation	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-
Held for others	-	50,943	6,321
Earnings on investments	<u>46</u>	<u>6,970</u>	<u>-</u>
Total additions	<u>46</u>	<u>57,913</u>	<u>6,321</u>
Deductions:			
Payments to adult probation	-	-	-
Payments to individuals	3,143	162,870	3,967
Payments to other governments	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>3,143</u>	<u>162,870</u>	<u>3,967</u>
Net change in net position	(3,097)	(104,957)	2,354
Net position - beginning	<u>3,097</u>	<u>357,526</u>	<u>18,339</u>
Net position - ending	<u>\$ -</u>	<u>\$ 252,569</u>	<u>\$ 20,693</u>

District Clerk Jury Fund	Sheriff Escrow Fund	Constable Fund	Sheriff Inmate Fund	County Clerk Fund	District Clerk Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
452	2,072,492	4,062	1,527,587	14,470,232	44,608,432
-	-	-	-	-	-
<u>452</u>	<u>2,072,492</u>	<u>4,062</u>	<u>1,527,587</u>	<u>14,470,232</u>	<u>44,608,432</u>
-	-	-	-	-	-
500	2,025,910	2,457	1,542,566	14,470,232	44,608,432
-	-	-	-	-	-
<u>500</u>	<u>2,025,910</u>	<u>2,457</u>	<u>1,542,566</u>	<u>14,470,232</u>	<u>44,608,432</u>
(48)	46,582	1,605	(14,979)	-	-
<u>48</u>	<u>87,268</u>	<u>-</u>	<u>134,940</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 133,850</u>	<u>\$ 1,605</u>	<u>\$ 119,961</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

JOHNSON COUNTY, TEXAS

Combining Statement of Changes in Net Position - Fiduciary Funds - Continued
For the Year Ended September 30, 2024

	Releasee Restitution Fund	District & County Attorney Deposit Fund	Juvenile Probation Restitution Fund
Additions:			
Collections for adult probation	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-
Held for others	203,933	15,182	49,004
Earnings on investments	-	-	-
Total additions	<u>203,933</u>	<u>15,182</u>	<u>49,004</u>
Deductions:			
Payments to adult probation	-	-	-
Payments to individuals	174,686	19,420	53,217
Payments to other governments	-	-	-
Total deductions	<u>174,686</u>	<u>19,420</u>	<u>53,217</u>
Net change in net position	29,247	(4,238)	(4,213)
Net position - beginning	-	4,238	6,546
Net position - ending	<u>\$ 29,247</u>	<u>\$ -</u>	<u>\$ 2,333</u>

Johnson & Somervell County Supervision Fund	Tax Collector Fund	Adult Probation Fund	Total Custodial Funds
\$ 5,079,889	\$ -	\$ 4,183,115	\$ 9,263,004
-	54,380,858	-	54,380,858
-	-	-	63,008,640
-	-	44,443	51,459
<u>5,079,889</u>	<u>54,380,858</u>	<u>4,227,558</u>	<u>126,703,961</u>
5,087,196	-	3,729,869	8,817,065
-	-	-	63,067,400
-	54,909,813	-	54,909,813
<u>5,087,196</u>	<u>54,909,813</u>	<u>3,729,869</u>	<u>126,794,278</u>
(7,307)	(528,955)	497,689	(90,317)
<u>170,190</u>	<u>5,002,149</u>	<u>1,122,558</u>	<u>6,906,899</u>
<u>\$ 162,883</u>	<u>\$ 4,473,194</u>	<u>\$ 1,620,247</u>	<u>\$ 6,816,582</u>



STATISTICAL SECTION



JOHNSON COUNTY, TEXAS

Statistical Section
(unaudited)

This part of Johnson County'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 say about the County's overall financial health.

Contents	<u>Page</u>
----------	-------------

<u>Financial Trends</u>	180-187
-------------------------	---------

Tables 1 through 4 contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

<u>Revenue Capacity</u>	188-193
-------------------------	---------

Tables 5 through 8 contain information to help the reader assess the County's most significant local revenue source, the property tax.

<u>Debt Capacity</u>	194-198
----------------------	---------

Tables 9 through 12 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.

<u>Demographic and Economic Indicators</u>	199-200
--	---------

Tables 13 through 14 offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

<u>Operating Information</u>	201-207
------------------------------	---------

Tables 15 through 17 contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.

JOHNSON COUNTY, TEXAS*Net Position by Components**Last Ten Fiscal Years*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental Activities:					
Net investment in capital assets	\$ 51,667,122	\$ 54,807,680	\$ 52,035,751	\$ 51,899,263	\$ 50,343,717
Restricted	16,611,684	17,487,954	16,627,902	17,425,182	17,766,864
Unrestricted	<u>26,616,369</u>	<u>24,783,550</u>	<u>22,457,167</u>	<u>27,032,083</u>	<u>29,823,904</u>
Total governmental activities net position	<u>\$ 94,895,175</u>	<u>\$ 97,079,184</u>	<u>\$ 91,120,820</u>	<u>\$ 96,356,528</u>	<u>\$ 97,934,485</u>

Source:

Annual Comprehensive Financial Report (Statement of Net Position)

Table 1

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 52,470,155	\$ 53,698,673	\$ 54,442,387	\$ 64,256,709	\$ 76,515,233
17,220,292	18,408,094	20,104,612	23,738,807	34,793,276
<u>33,115,029</u>	<u>37,754,199</u>	<u>50,782,840</u>	<u>66,678,169</u>	<u>82,032,207</u>
<u>\$102,805,476</u>	<u>\$109,860,966</u>	<u>\$125,329,839</u>	<u>\$154,673,685</u>	<u>\$193,340,716</u>

JOHNSON COUNTY, TEXAS

Changes in Net Position Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Expenses:					
Governmental Activities:					
General government ¹	\$ 16,447,095	\$ 17,988,435	\$ 18,488,450	\$ 17,471,736	\$ 19,432,451
Highways and streets	8,559,760	9,170,169	9,501,401	9,152,310	9,972,948
Law enforcement	31,694,382	34,032,010	38,498,728	40,375,051	44,308,051
Administration of justice	8,046,614	8,676,596	8,995,731	8,373,435	9,587,841
Financial administration	916,563	964,805	1,034,334	1,032,042	1,179,916
Health and welfare	1,558,199	1,548,476	2,157,599	1,350,522	1,779,079
Interest and fiscal charges	<u>482,139</u>	<u>1,296,642</u>	<u>1,089,534</u>	<u>889,424</u>	<u>881,077</u>
Total expenses	<u>\$ 67,704,752</u>	<u>\$ 73,677,133</u>	<u>\$ 79,765,777</u>	<u>\$ 78,644,520</u>	<u>\$ 87,141,363</u>
Program Revenues:					
Governmental Activities:					
Charges for services:					
General government ¹	\$ 5,068,931	\$ 5,077,528	\$ 5,090,259	\$ 6,788,168	\$ 7,023,886
Highways and streets	2,053,735	2,158,370	1,679,048	2,047,391	2,091,707
Law enforcement	7,623,697	9,250,903	12,014,082	13,860,323	15,829,815
Administration of justice	2,584,341	2,707,047	1,107,335	4,883,071	1,630,820
Financial administration	-	-	-	-	-
Health and welfare	-	-	-	-	-
Operating grants and contributions	2,531,965	3,263,020	2,904,929	2,137,829	2,574,611
Capital grants and contributions	<u>1,209,257</u>	<u>1,343,092</u>	<u>770,880</u>	<u>765,277</u>	<u>831,069</u>
Total governmental activities program revenues	<u>21,071,926</u>	<u>23,799,960</u>	<u>23,566,533</u>	<u>30,482,059</u>	<u>29,981,908</u>
Net expense	<u>\$(46,632,826)</u>	<u>\$(49,877,173)</u>	<u>\$(56,199,244)</u>	<u>\$(48,162,461)</u>	<u>\$(57,159,455)</u>
General Revenues:					
Governmental Activities:					
Taxes	\$ 48,990,593	\$ 50,904,776	\$ 50,749,015	\$ 51,408,011	\$ 56,044,426
Investment income	183,592	333,960	418,949	941,503	1,907,714
Miscellaneous	<u>791,863</u>	<u>822,446</u>	<u>570,124</u>	<u>1,048,655</u>	<u>785,272</u>
Total general revenues	<u>\$ 49,966,048</u>	<u>\$ 52,061,182</u>	<u>\$ 51,738,088</u>	<u>\$ 53,398,169</u>	<u>\$ 58,737,412</u>
Change in net position	<u>\$ 3,333,222</u>	<u>\$ 2,184,009</u>	<u>\$(4,461,156)</u>	<u>\$ 5,235,708</u>	<u>\$ 1,577,957</u>

Source: Annual Comprehensive Financial Report (Statement of Activities)

¹ Elections, Conservation and Culture and Recreation programs included here.

Table 2

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 19,939,709	\$ 20,294,109	\$ 21,173,851	\$ 24,723,841	\$ 27,410,315
9,403,250	9,264,597	9,335,140	10,101,391	10,433,115
41,667,920	41,822,703	40,984,943	48,035,051	53,122,181
9,263,379	8,992,175	8,829,558	10,623,732	11,414,276
1,230,024	1,251,183	1,186,407	1,524,166	1,719,894
2,698,608	2,883,698	5,276,133	4,009,672	3,814,072
<u>826,935</u>	<u>753,199</u>	<u>690,177</u>	<u>532,946</u>	<u>513,836</u>
<u>\$ 85,029,825</u>	<u>\$ 85,261,664</u>	<u>\$ 87,476,209</u>	<u>\$ 99,550,799</u>	<u>\$108,427,689</u>
\$ 7,165,800	\$ 8,680,453	\$ 8,955,555	\$ 8,670,785	\$ 8,874,971
2,108,552	2,222,760	2,160,172	2,255,642	2,440,557
12,871,834	12,147,431	11,876,290	12,272,413	16,924,586
2,768,435	2,486,839	2,696,331	2,981,535	3,469,751
-	-	-	-	37,765
-	-	-	-	23,229
4,334,545	3,893,806	6,915,063	10,161,363	11,628,694
<u>1,203,158</u>	<u>1,305,573</u>	<u>2,551,378</u>	<u>8,030,066</u>	<u>8,582,211</u>
<u>30,452,324</u>	<u>30,736,862</u>	<u>35,154,789</u>	<u>44,371,804</u>	<u>51,981,764</u>
<u>\$(54,577,501)</u>	<u>\$(54,524,802)</u>	<u>\$(52,321,420)</u>	<u>\$(55,178,995)</u>	<u>\$(56,445,925)</u>
\$ 57,008,180	\$ 60,181,153	\$ 67,035,114	\$ 77,306,841	\$ 87,335,819
1,240,278	420,936	316,056	5,047,441	6,672,919
<u>1,200,034</u>	<u>991,595</u>	<u>439,123</u>	<u>2,168,559</u>	<u>1,104,218</u>
<u>\$ 59,448,492</u>	<u>\$ 61,593,684</u>	<u>\$ 67,790,293</u>	<u>\$ 84,522,841</u>	<u>\$ 95,112,956</u>
<u>\$ 4,870,991</u>	<u>\$ 7,068,882</u>	<u>\$ 15,468,873</u>	<u>\$ 29,343,846</u>	<u>\$ 38,667,031</u>

JOHNSON COUNTY, TEXAS*Fund Balances, Governmental Funds**Last Ten Fiscal Years**(modified accrual basis of accounting)*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund:					
Nonspendable	\$ 674,400	\$ 774,454	\$ 432,469	\$ 527,761	\$ 598,241
Unassigned	<u>21,394,059</u>	<u>19,448,434</u>	<u>21,923,095</u>	<u>25,325,056</u>	<u>31,190,522</u>
Total General Fund	<u>\$ 22,068,459</u>	<u>\$ 20,222,888</u>	<u>\$ 22,355,564</u>	<u>\$ 25,852,817</u>	<u>\$ 31,788,763</u>
Road & Bridge Fund:					
Nonspendable	\$ 408,775	\$ 317,943	\$ 299,585	\$ 307,068	\$ 370,381
Restricted	<u>6,786,303</u>	<u>7,673,273</u>	<u>6,864,366</u>	<u>6,137,166</u>	<u>4,906,587</u>
Total Road & Bridge Fund	<u>\$ 7,195,078</u>	<u>\$ 7,991,216</u>	<u>\$ 7,163,951</u>	<u>\$ 6,444,234</u>	<u>\$ 5,276,968</u>
Other Governmental Funds:					
Nonspendable	\$ -	\$ 3,687	\$ 22,387	\$ 18,840	\$ 4,687
Restricted	10,987,061	18,952,445	9,631,368	12,452,719	13,843,571
Unassigned	<u>(857,052)</u>	<u>(39,000)</u>	<u>(133,470)</u>	<u>(7,333)</u>	<u>(644)</u>
Total Other Governmental Funds	<u>\$ 10,130,009</u>	<u>\$ 18,917,132</u>	<u>\$ 9,520,285</u>	<u>\$ 12,464,226</u>	<u>\$ 13,847,614</u>
Total Governmental Funds	<u>\$ 39,393,546</u>	<u>\$ 47,131,236</u>	<u>\$ 39,039,800</u>	<u>\$ 44,761,277</u>	<u>\$ 50,913,345</u>

Source: Annual Comprehensive Financial Report (Balance Sheet - Governmental Funds)

Table 3

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 616,970	\$ 596,155	\$ 760,899	\$ 773,546	\$ 1,083,230
<u>34,877,444</u>	<u>39,473,064</u>	<u>46,979,800</u>	<u>50,000,706</u>	<u>65,514,829</u>
<u>\$ 35,494,414</u>	<u>\$ 40,069,219</u>	<u>\$ 47,740,699</u>	<u>\$ 50,774,252</u>	<u>\$ 66,598,059</u>
\$ 421,592	\$ 457,431	\$ 466,710	\$ 505,850	\$ 476,676
<u>4,811,290</u>	<u>5,509,332</u>	<u>5,982,062</u>	<u>7,912,235</u>	<u>11,793,159</u>
<u>\$ 5,232,882</u>	<u>\$ 5,966,763</u>	<u>\$ 6,448,772</u>	<u>\$ 8,418,085</u>	<u>\$ 12,269,835</u>
\$ 4,736	\$ 9,221	\$ 140,977	\$ 109,747	\$ 203,497
15,158,719	15,594,570	14,813,556	15,762,760	17,876,836
<u>(1,308)</u>	<u>-</u>	<u>(167,885)</u>	<u>-</u>	<u>(20,217)</u>
<u>\$ 15,162,147</u>	<u>\$ 15,603,791</u>	<u>\$ 14,786,648</u>	<u>\$ 15,872,507</u>	<u>\$ 18,060,116</u>
<u>\$ 55,889,443</u>	<u>\$ 61,639,773</u>	<u>\$ 68,976,119</u>	<u>\$ 75,064,844</u>	<u>\$ 96,928,010</u>

JOHNSON COUNTY, TEXAS

Changes In Fund Balances, Governmental Funds Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Revenues:					
Taxes	\$ 48,963,573	\$ 50,993,826	\$ 50,737,943	\$ 51,484,989	\$ 55,976,147
Prisoner housing services	6,030,529	7,149,116	10,112,353	11,431,715	12,737,339
Intergovernmental	2,801,723	4,124,331	3,075,841	2,435,155	2,864,483
Fees	7,622,922	8,250,780	7,985,710	11,407,259	12,139,753
Fines	1,527,368	1,670,340	1,331,314	1,406,065	1,411,501
Licenses and permits	-	-	-	-	-
Investment income	183,592	333,960	418,949	941,503	1,907,714
Miscellaneous	<u>2,372,687</u>	<u>2,514,951</u>	<u>2,054,631</u>	<u>1,816,803</u>	<u>1,740,024</u>
Total revenues	<u>69,502,394</u>	<u>75,037,304</u>	<u>75,716,741</u>	<u>80,923,489</u>	<u>88,776,961</u>
Expenditures:					
Current:					
General government ¹	14,672,298	16,165,457	15,950,248	15,078,893	16,732,009
Highways and streets	5,783,272	6,303,874	6,448,641	6,266,830	7,061,673
Law enforcement	29,703,957	32,061,018	35,372,987	37,537,471	41,053,223
Administration of justice	7,974,262	8,576,511	8,513,407	8,087,273	9,020,189
Financial administration	916,909	964,090	983,233	1,002,443	1,113,973
Health and welfare	1,509,408	1,499,931	2,095,704	1,297,291	1,677,025
Capital outlay	4,128,319	19,920,510	10,817,630	2,632,285	2,298,869
Debt Service:					
Principal	2,169,297	2,030,000	2,190,000	2,780,000	2,825,000
Interest and fiscal charges	<u>452,767</u>	<u>635,848</u>	<u>1,637,067</u>	<u>905,826</u>	<u>865,502</u>
Total expenditures	<u>67,310,489</u>	<u>88,157,239</u>	<u>84,008,917</u>	<u>75,588,312</u>	<u>82,647,463</u>
Excess (deficiency) of revenues over expenditures	<u>2,191,905</u>	<u>(13,119,935)</u>	<u>(8,292,176)</u>	<u>5,335,177</u>	<u>6,129,498</u>
Other Financing Sources (Uses):					
Transfers in	1,885,078	7,239,818	2,673,458	4,074,377	2,848,635
Transfers out	(1,885,078)	(7,239,818)	(2,673,458)	(4,074,377)	(2,848,635)
Proceeds from sale of capital assets	66,925	252,625	136,401	386,300	22,570
Issuance of right to use leased assets	-	-	-	-	-
Issuance of subscription based IT arrangements	-	-	-	-	-
Issuance of certificates of obligation bonds	-	20,605,000	6,425,000	-	-
Issuance of general obligation bonds	-	-	-	-	-
Premium on issuance of bonds	-	-	-	-	-
Payments to escrow agent	-	-	(6,360,661)	-	-
Total other financing sources (uses)	<u>66,925</u>	<u>20,857,625</u>	<u>200,740</u>	<u>386,300</u>	<u>22,570</u>
Net change in fund balances	<u>\$ 2,258,830</u>	<u>\$ 7,737,690</u>	<u>\$ (8,091,436)</u>	<u>\$ 5,721,477</u>	<u>\$ 6,152,068</u>
Debt service as a percentage of noncapital expenditures	4.2%	3.9%	5.2%	5.1%	4.6%

Source: Annual Comprehensive Financial Reports (Statement of Revenues, Expenditures, and Changes in Fund Balances).

¹ Elections, Conservation and Culture and recreation are included here.

Table 4

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 57,036,021	\$ 60,244,560	\$ 66,916,041	\$ 77,079,463	\$ 87,036,865
10,346,453	8,702,223	-	-	-
4,284,767	4,892,309	8,524,070	16,281,603	17,141,578
12,011,639	14,488,640	23,263,974	23,124,176	25,174,631
1,005,103	1,078,154	1,499,105	1,808,487	2,409,614
-	-	-	26,000	28,000
1,240,278	420,936	316,056	5,047,441	6,061,348
<u>1,905,730</u>	<u>1,400,030</u>	<u>511,669</u>	<u>2,247,648</u>	<u>3,086,065</u>
<u>87,829,991</u>	<u>91,226,852</u>	<u>101,030,915</u>	<u>125,614,818</u>	<u>140,938,101</u>
17,728,997	18,365,691	20,410,608	23,064,929	24,657,329
7,312,403	7,338,311	7,907,581	8,452,723	8,728,958
38,851,144	39,397,580	41,358,468	46,360,478	52,037,510
8,979,849	8,888,021	9,596,419	10,818,219	11,757,786
1,196,870	1,234,501	1,296,432	1,493,180	1,574,448
2,633,227	2,790,667	5,240,367	3,852,609	3,306,425
2,605,826	3,784,345	6,445,882	15,355,997	16,585,305
2,865,000	3,000,000	1,476,666	1,831,209	2,024,025
<u>824,274</u>	<u>771,733</u>	<u>635,584</u>	<u>423,553</u>	<u>404,853</u>
<u>82,997,590</u>	<u>85,570,849</u>	<u>94,368,007</u>	<u>111,652,897</u>	<u>121,076,639</u>
<u>4,832,401</u>	<u>5,656,003</u>	<u>6,662,908</u>	<u>13,961,921</u>	<u>19,861,462</u>
4,435,902	4,492,565	2,635,489	6,467,224	8,443,536
(4,435,902)	(4,492,565)	(2,635,489)	(17,067,224)	(8,443,536)
143,697	94,327	146,449	212,505	80,007
-	-	245,913	21,083	-
-	-	-	2,493,216	1,921,697
-	-	-	-	-
-	-	15,865,000	-	-
-	-	253,944	-	-
-	-	(15,824,476)	-	-
<u>143,697</u>	<u>94,327</u>	<u>686,830</u>	<u>(7,873,196)</u>	<u>2,001,704</u>
<u>\$ 4,976,098</u>	<u>\$ 5,750,330</u>	<u>\$ 7,349,738</u>	<u>\$ 6,088,725</u>	<u>\$ 21,863,166</u>
4.6%	4.6%	2.4%	2.3%	2.3%

JOHNSON COUNTY, TEXAS

Assessed Value and Estimated Actual Value of Property (a)
Last Ten Fiscal Years

Fiscal Year	Real Property			Personal Property	Less: Homestead, Other Exemptions
	Residential Property	Commercial Property	Other Property		
2015	\$ 5,134,525,144	\$ 1,243,258,320	\$ 4,704,030,325	\$ 1,694,692,822	\$ (2,991,144,902)
2016	5,069,484,627	1,368,757,815	5,050,106,841	1,710,101,615	(3,176,269,781)
2017	5,421,617,645	1,383,963,256	4,342,528,058	1,675,333,272	(3,311,636,564)
2018	6,135,140,211	1,451,632,628	4,472,634,739	1,497,606,622	(3,813,519,623)
2019	6,886,752,383	1,499,214,256	4,788,335,664	1,584,929,158	(4,172,841,706)
2020	7,874,178,334	1,578,652,467	5,165,194,812	1,742,254,351	(4,423,488,026)
2021	8,719,295,017	1,712,899,185	5,009,469,358	1,875,534,168	(4,694,308,240)
2022	10,279,112,968	1,847,863,514	6,143,239,993	1,734,770,888	(5,973,110,046)
2023	12,807,490,059	2,045,732,501	8,983,366,828	2,128,819,457	(6,644,939,506)
2024	16,467,705,844	2,557,604,042	11,362,118,441	2,486,111,385	(9,309,171,149)

Source: Johnson County Central Appraisal District

(a) Values represent the Appraisal Review Board's approved totals from original certified roll.

(b) Tax rates are derived from 'Total Assessed Taxable Value'

Note: Beginning in 2023, 'Other Property' and 'Estimated Actual Value' now include tax-exempt property.

Table 5

<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Assessed Value</u>	<u>Total Direct Tax Rate (b)</u>	<u>Assessed Value as a Percentage of Actual Value</u>
\$ 9,785,361,709	\$ 9,785,361,709	0.445000	100.00%
10,022,181,117	10,022,181,117	0.448000	100.00%
9,511,805,667	9,511,805,667	0.459738	100.00%
9,743,494,577	9,743,494,577	0.472000	100.00%
10,586,389,755	10,586,389,755	0.472000	100.00%
11,936,791,938	11,936,791,938	0.425000	100.00%
12,622,889,488	12,622,889,488	0.425000	100.00%
14,031,877,317	14,031,877,317	0.420000	100.00%
19,320,469,339	25,965,408,845	0.415000	74.41%
23,564,368,563	32,873,539,712	0.385000	71.68%

JOHNSON COUNTY, TEXAS

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	<u>2015</u> <u>Tax Rate</u>	<u>2016</u> <u>Tax Rate</u>	<u>2017</u> <u>Tax Rate</u>	<u>2018</u> <u>Tax Rate</u>	<u>2019</u> <u>Tax Rate</u>
Johnson County	0.445000	0.448000	0.459738	0.472000	0.472000
Cities:					
Alvarado	0.733000	0.733000	0.733000	0.709555	0.732031
Burleson	0.740000	0.735000	0.735000	0.735000	0.720000
Cleburne	0.804018	0.804018	0.804018	0.804018	0.773206
Crowley	0.739270	0.739270	0.719000	0.709000	0.681992
Godley	0.540000	0.560000	0.560000	0.540000	0.540000
Grandview	0.746311	0.746311	0.746311	0.746311	0.771282
Joshua	0.775270	0.775270	0.775270	0.775270	0.765270
Keene	0.912249	0.897823	0.897823	0.897823	0.867822
Mansfield	0.710000	0.710000	0.710000	0.710000	0.710000
Rio Vista	0.596454	0.596454	0.591810	0.640009	0.572667
Venus	0.879918	0.879918	0.879918	0.879918	0.869918
School Districts:					
Alvarado ISD	1.461000	1.461000	1.461000	1.461000	1.470000
Burleson ISD	1.540000	1.540000	1.670000	1.670000	1.568350
Cleburne ISD	1.366600	1.630000	1.630000	1.630000	1.528300
Crowley ISD	1.650000	1.650000	1.670000	1.670000	1.568400
Godley ISD	1.247660	1.540000	1.540000	1.540000	1.470000
Granbury ISD	1.265000	1.250000	1.210000	1.195000	1.125000
Grandview ISD	1.400000	1.400000	1.400000	1.266100	1.196100
Joshua ISD	1.600000	1.610000	1.600000	1.520000	1.440000
Keene ISD	1.430000	1.430000	1.430000	1.401100	1.299400
Mansfield ISD	1.510000	1.510000	1.540000	1.540000	1.460000
Rio Vista ISD	1.570000	1.600000	1.600000	1.600000	1.498350
Venus ISD	1.380000	1.587600	1.587600	1.589500	1.491500
Special Districts:					
Emergency Service	0.060000	0.060000	0.060000	0.060000	0.060000
Hill College - Alvarado ISD	0.048850	0.048850	0.050000	0.050000	0.047389
Hill College - Cleburne ISD	0.049931	0.050000	0.050000	0.048800	0.044494
Hill College - Godley ISD	0.016832	0.022349	0.022671	0.022252	0.022252
Hill College - Grandview ISD	0.050000	0.050000	0.050000	0.050000	0.048357
Hill College - Joshua ISD	0.048492	0.050000	0.049482	0.049616	0.047566
Hill College - Keene ISD	0.047000	0.049435	0.050000	0.049327	0.049393
Hill College - Rio Vista ISD	0.032019	0.033806	0.033806	0.035216	0.035216
Hill College - Venus ISD	0.048249	0.049824	0.050000	0.048763	0.050000

Source: Johnson County Appraisal District

Table 6

<u>2020 Tax Rate</u>	<u>2021 Tax Rate</u>	<u>2022 Tax Rate</u>	<u>2023 Tax Rate</u>	<u>2024 Tax Rate</u>	<u>% Applicable to Johnson County</u>
0.425000	0.425000	0.420000	0.415000	0.385000	
0.751419	0.812696	0.812696	0.811895	0.782572	100.00%
0.711100	0.685900	0.657200	0.632500	0.662700	79.71%
0.760092	0.690498	0.640476	0.581318	0.588504	100.00%
0.699806	0.729545	0.645203	0.594890	0.608300	0.22%
0.540000	0.490390	0.454124	0.516064	0.514456	100.00%
0.771282	0.760566	0.650000	0.650000	0.650000	100.00%
0.761240	0.711493	0.711493	0.651229	0.689468	100.00%
0.854134	0.844134	0.834134	0.834134	0.834134	100.00%
0.690000	0.690000	0.680000	0.659293	0.645000	13.48%
0.527606	0.502741	0.399317	0.436333	1.006118	100.00%
0.838991	0.807224	0.754842	0.754842	0.738059	70.06%
1.466400	1.372000	1.354600	1.169200	1.166900	100.00%
1.538300	1.494600	1.442900	1.257500	1.255200	67.14%
1.514700	1.448600	1.397300	1.211900	1.211900	100.00%
1.539800	1.484100	1.442900	1.257500	1.255200	0.73%
1.466400	1.492000	1.474600	1.289200	1.286900	89.84%
1.111400	1.088800	0.999600	0.934200	0.931900	0.97%
1.133100	1.178100	1.105900	0.998900	0.996600	97.19%
1.396000	1.290000	1.272600	1.087200	1.257500	100.00%
1.285800	1.231270	1.165470	1.048900	1.046400	100.00%
1.446400	1.418300	1.334600	1.149200	1.146900	8.66%
1.397390	1.322990	1.322990	1.183300	1.180990	98.64%
1.421300	1.383500	1.366100	1.807000	1.178400	100.00%
0.060000	0.060000	0.060000	0.054201	0.057513	100.00%
0.050000	0.050000	0.049230	0.044780	0.048242	100.00%
0.048692	0.050000	0.049847	0.047046	0.050000	100.00%
0.025422	0.026092	0.024210	0.021423	0.023218	100.00%
0.050000	0.050000	0.047223	0.044393	0.049715	97.19%
0.050000	0.049928	0.050000	0.048091	0.050000	100.00%
0.049548	0.049548	0.043503	0.042922	0.042849	100.00%
0.035391	0.033478	0.031778	0.029441	0.030727	98.64%
0.050000	0.047245	0.039827	0.038098	0.039327	100.00%

JOHNSON COUNTY, TEXAS
Principal Property Taxpayers
Current Year and Nine Years Ago

Table 7

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Klein Tools, Inc.	\$ 201,608,303	1	0.86%	\$ -	-	-
ETC Texas Processing, Ltd.	141,859,182	2	0.60%	144,956,249	4	1.48%
James Hardie Building Products	127,270,191	3	0.54%	72,867,578	10	0.74%
Oncor Electric Delivery	110,017,600	4	0.47%	-	-	-
Wal-Mart Stores East	97,625,533	5	0.41%	-	-	-
Haliburton Energy	93,909,287	6	0.40%	116,059,237	6	1.19%
UPP Operating, LLC	88,622,998	7	0.38%	-	-	-
Grand Prix Pipeline	81,606,816	8	0.35%	-	-	-
Shannon Creek Apartments II LLC	68,367,760	8	0.29%	-	-	-
Atmos Energy/Mid-Tex	66,080,448	10	0.28%	-	-	-
Devon Energy Op Co LP	-	-	-	512,734,760	1	5.24%
Chesapeake Operating, Inc.	-	-	-	191,429,655	2	1.96%
EOG Resources, Inc.	-	-	-	172,815,894	3	1.77%
XTO Energy Inc	-	-	-	132,417,077	5	1.35%
Energy Transfer Fuel LP	-	-	-	93,218,186	7	0.95%
Texas Midstream Gas	-	-	-	81,371,460	8	0.83%
Brazos Electric Power Co Op	-	-	-	78,780,915	9	0.81%
Total	\$ <u>1,076,968,118</u>		<u>4.57%</u>	\$ <u>1,596,651,011</u>		<u>16.32%</u>
Total Taxable Assessed Value	\$ <u>23,564,368,563</u>			\$ <u>9,785,361,709</u>		

Source: Johnson County Central Appraisal District

JOHNSON COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years

Table 8

Fiscal Year	Tax Levy as of Fiscal Year End	Collected Within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 49,130,903	\$ 48,112,540	97.93%	\$ 928,062	\$ 49,040,602	99.82%
2016	48,923,628	48,472,441	99.08%	345,002	48,817,443	99.78%
2017	48,488,689	47,546,117	98.06%	832,107	48,378,224	99.77%
2018	50,862,834	49,981,168	98.27%	778,942	50,760,110	99.80%
2019	55,845,945	55,030,895	98.54%	693,266	55,724,161	99.78%
2020	56,420,778	55,930,875	99.13%	350,355	56,281,230	99.75%
2021	59,117,582	58,395,331	98.78%	556,425	58,951,756	99.72%
2022	66,495,871	65,675,514	98.77%	546,271	66,221,785	99.59%
2023	76,693,574	75,601,290	98.58%	589,828	76,191,118	99.34%
2024	87,476,344	84,287,238	96.35%	-	84,287,238	96.35%

Source: Johnson County Tax Assessor/Collector

JOHNSON COUNTY, TEXAS*Ratios of Outstanding Debt by Type
Last Ten Fiscal Years*

<u>Fiscal Year</u>	<u>General Obligation Bonds⁽¹⁾</u>	<u>Certificates of Obligation</u>	<u>Tax Anticipation Notes</u>	<u>Lease Liability</u>	<u>Subscription Liability</u>
2015	\$ 9,481,419	\$ -	\$ 3,805,000	\$ -	\$ -
2016	7,981,204	20,605,000	3,295,000	-	-
2017	6,329,927	20,605,000	2,890,000	-	-
2018	4,378,650	20,055,000	2,605,000	-	-
2019	2,267,373	19,495,000	2,445,000	-	-
2020	-	18,925,000	2,415,000	-	-
2021	-	18,340,000	-	-	-
2022	15,718,072	3,255,000	-	174,247	-
2023	15,508,834	2,205,000	-	127,191	1,970,146
2024	15,289,596	1,120,000	-	57,035	2,587,049

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Presented net of original issuance premiums.

(2) Personal income is disclosed on page 199.

(3) Population can be found in the Schedule of Demographic and Economic Statistics on page 199.

Table 9

	Total Outstanding Debt	Percentage of Personal Income ⁽²⁾	Population ⁽³⁾	Per Capita
\$	13,286,419	0.22%	158,614	83.77
	31,881,204	0.51%	160,503	198.63
	29,824,927	0.45%	167,301	178.27
	27,038,650	0.39%	169,159	159.84
	24,207,373	0.33%	173,388	139.61
	21,340,000	0.27%	180,513	118.22
	18,340,000	0.21%	181,837	100.86
	19,147,319	0.20%	187,280	102.24
	19,811,171	0.19%	195,506	101.33
	19,053,680	0.17%	202,906	93.90

JOHNSON COUNTY, TEXAS*Ratios of General Bonded Debt
Last Ten Fiscal Years*

Table 10

Fiscal Year	General Obligation Bonds ⁽¹⁾	Less: Amounts Available in Debt Service Fund ⁽²⁾	Net Debt	Percentage of Actual Taxable Property Value ⁽³⁾	Per Capita ⁽⁴⁾
2015	\$ 9,481,419	\$ 1,364,571	\$ 8,116,848	\$ 0.08%	\$ 51.17
2016	7,981,204	884,286	7,096,918	0.07%	44.22
2017	6,329,927	846,414	5,483,513	0.06%	32.78
2018	4,378,650	876,773	3,501,877	0.04%	20.70
2019	2,267,373	1,257,283	1,010,090	0.01%	5.83
2020	-	566,352	(566,352)	0.00%	(3.14)
2021	-	265,940	(265,940)	0.00%	(1.46)
2022	15,718,072	78,213	15,639,859	0.11%	83.51
2023	15,508,834	-	15,508,834	0.08%	79.33
2024	15,289,596	224,389	15,065,207	0.06%	74.25

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) This is the general bonded debt for the governmental activities, net of original issuance premiums.

(2) This is the amount restricted for debt service.

(3) See the Schedule of Assessed Value and Estimated Actual Value of Property on page 188 through 189 for property value data.

(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 199.

JOHNSON COUNTY, TEXAS

*Computation of Direct and Overlapping Debt
September 30, 2024*

Table 11

Taxing Jurisdiction	Debt Outstanding	Estimated Percentage Applicable	Amount Applicable to Johnson County
City of Alvarado	\$ 37,435,000	100.00%	\$ 37,435,000
City of Burleson	169,305,000	79.71%	134,953,016
City of Crowley	43,960,000	0.22%	96,712
City of Grandview	1,055,000	100.00%	1,055,000
City of Joshua	10,850,000	100.00%	10,850,000
City of Keene	10,752,000	100.00%	10,752,000
City of Mansfield	192,175,000	13.48%	25,905,190
City of Venus	15,305,000	70.06%	10,722,683
Alvarado ISD	185,773,000	100.00%	185,773,000
Burleson ISD	274,829,335	67.14%	184,520,416
Cleburne ISD	159,524,512	100.00%	159,524,512
Crowley ISD	936,033,753	0.73%	6,833,046
Godley ISD	221,758,242	89.84%	199,227,604
Granbury ISD	76,845,000	0.97%	745,397
Grandview ISD	13,748,612	97.19%	13,362,276
Joshua ISD	85,870,000	100.00%	85,870,000
Keene ISD	10,479,000	100.00%	10,479,000
Mansfield ISD	756,251,356	8.66%	65,491,367
Rio Vista ISD	20,104,000	98.64%	19,830,586
Venus ISD	28,693,344	100.00%	<u>28,693,344</u>
Subtotal, overlapping debt			1,192,120,149
Johnson County, Texas direct debt			<u>16,409,596</u>
Total direct & overlapping debt			<u>\$ 1,208,529,745</u>

Source: Outstanding debt and applicable percentages provided by each governmental unit.

JOHNSON COUNTY, TEXAS
Computation of Legal Debt Margin
Last Ten Fiscal Years

Table 12

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assessed value of real property ⁽¹⁾	\$ <u>9,785,361,709</u>	\$ <u>10,022,181,117</u>	\$ <u>9,511,805,667</u>	\$ <u>9,743,494,577</u>	\$ <u>10,586,389,755</u>
Debt limit ⁽²⁾	\$ <u>2,446,340,427</u>	\$ <u>2,505,545,279</u>	\$ <u>2,377,951,417</u>	\$ <u>2,435,873,644</u>	\$ <u>2,646,597,439</u>
Amount of debt applicable to limit ⁽³⁾					
Total bonded debt	13,258,939	31,860,000	29,810,000	27,030,000	24,205,000
Less: Assets in debt service fund	<u>(1,433,693)</u>	<u>(1,594,417)</u>	<u>(879,771)</u>	<u>(962,534)</u>	<u>(1,331,640)</u>
Total net debt applicable to limit	<u>11,825,246</u>	<u>30,265,583</u>	<u>28,930,229</u>	<u>26,067,466</u>	<u>22,873,360</u>
Legal debt margin	\$ <u>2,434,515,181</u>	\$ <u>2,475,279,696</u>	\$ <u>2,349,021,188</u>	\$ <u>2,409,806,178</u>	\$ <u>2,623,724,079</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.48%</u>	<u>1.21%</u>	<u>1.22%</u>	<u>1.07%</u>	<u>0.86%</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Assessed value of real property ⁽¹⁾	\$ <u>11,936,791,938</u>	\$ <u>12,622,889,488</u>	\$ <u>14,486,742,612</u>	\$ <u>19,320,469,339</u>	\$ <u>23,564,368,563</u>
Debt limit ⁽²⁾	\$ <u>2,984,197,985</u>	\$ <u>3,155,722,372</u>	\$ <u>3,621,685,653</u>	\$ <u>4,830,117,335</u>	\$ <u>5,891,092,141</u>
Amount of debt applicable to limit ⁽³⁾					
Total bonded debt	21,340,000	18,340,000	18,735,000	17,495,000	16,210,000
Less: Assets in debt service fund	<u>(656,775)</u>	<u>(344,410)</u>	<u>(116,268)</u>	<u>(11,786)</u>	<u>(224,389)</u>
Total net debt applicable to limit	<u>20,683,225</u>	<u>17,995,590</u>	<u>18,618,732</u>	<u>17,483,214</u>	<u>15,985,611</u>
Legal debt margin	\$ <u>2,963,514,760</u>	\$ <u>3,137,726,782</u>	\$ <u>3,603,066,921</u>	\$ <u>4,812,634,121</u>	\$ <u>5,875,106,530</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.69%</u>	<u>0.57%</u>	<u>0.51%</u>	<u>0.36%</u>	<u>0.27%</u>

Source:

(1) Johnson County Appraisal District.

(2) Debt limit is 25% of assessed value of real property per Article 3 Section 52 of the Texas Constitution

(3) Comprehensive Annual Financial Report Statement of Net Position

JOHNSON COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

Table 13

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2015	159,345	\$ 6,046,048	\$ 37,943	4.4%
2016	162,763	6,244,690	38,367	4.5%
2017	167,012	6,682,230	40,010	3.4%
2018	171,121	6,914,543	40,407	3.4%
2019	175,817	7,229,759	41,121	3.1%
2020	180,513	7,963,280	44,115	6.9%
2021	181,837	8,665,260	47,599	4.1%
2022	187,280	9,667,206	51,619	3.3%
2023	195,506	10,329,951	52,837	3.7%
2024	202,906	11,258,645	55,487	3.7%

Sources: Texas Municipal Report, Bureau of Labor Statistics and Bureau of Economic Analysis

JOHNSON COUNTY, TEXAS
Principal Employers
Current Year and Nine Years Ago

Table 14

Employer	2024			2015		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
Burleson ISD	1,750	1	1.86%	1,618	1	2.25%
Cleburne ISD	1,096	2	1.16%	975	2	1.36%
Joshua ISD	882	3	0.94%	712	4	0.99%
Johnson County	823	4	0.87%	518	6	0.72%
Wal-Mart Distribution Center	757	5	0.80%	832	3	1.16%
Sabre Tubular Structures	713	6	0.76%	540	5	0.75%
City of Burleson	640	7	0.68%	-	-	-
HEB - Burleson	630	8	0.67%	-	-	-
Wal-Mart Supercenter (Burleson)	500	9	0.53%	424	7	0.59%
Wal-Mart Supercenter (Cleburne)	450	10	0.48%	404	9	0.56%
City of Cleburne	-	-	-	306	10	0.43%
Texas Health Resources	-	-	-	406	8	0.57%
Total	8,241		8.75%	6,735		9.38%

Source: Johnson County Economic Development Commission, City of Burleson Chamber of Commerce and Individual Employers

JOHNSON COUNTY, TEXAS*Full-Time County Government Employees by Function
Last Ten Fiscal Years*

Table 15

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General government	132	140	134	135	138	137	144	148	157	156
Highways and streets	77	67	68	67	64	66	64	65	62	65
Law enforcement	202	202	199	196	204	210	401	419	445	464
Administration of justice	82	83	84	79	82	81	78	83	84	87
Financial administration	14	13	13	13	14	14	14	14	15	15
Health and welfare	7	9	8	9	10	10	11	11	11	12
Culture and recreation	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>6</u>
Total	<u>518</u>	<u>518</u>	<u>510</u>	<u>504</u>	<u>516</u>	<u>522</u>	<u>716</u>	<u>745</u>	<u>779</u>	<u>805</u>

Source: County budget records

JOHNSON COUNTY, TEXAS*Operating Indicators By Function
Last Ten Fiscal Years*

Function	Fiscal Year				
	2015	2016	2017	2018	2019
General Government:					
County Clerk:					
Criminal Cases Filed	3,024	2,685	2,386	2,286	2,018
Civil Cases Filed	900	983	1,120	957	1,323
Juvenile petitions Filed	125	107	61	76	73
Probate/Guardianship Cases Filed	399	398	459	436	453
Mental Health Cases Filed	47	77	184	181	182
Personnel:					
Positions Filled	625	633	631	635	638
Payroll Checks Processed	16,921	17,132	16,384	16,896	16,412
Public Works:					
Permits Issued	732	1,035	1,342	1,434	1,383
Septic Complaints Addressed	178	163	134	126	192
Purchasing:					
Purchase Orders Issued	4,267	3,983	3,823	3,622	3,521
Recurring Annual Competitive Bids	17	34	20	28	27
New Competitive Bids	19	12	14	4	12
Tax Assessor/Collector:					
County Tax Accounts	314,034	309,572	302,255	317,412	306,960
Automobile Registrations	167,198	169,105	173,718	178,013	180,756
Elections Administration:					
Registered Voters	84,405	90,587	92,999	94,293	97,423
Administrative of Justice:					
District Clerk:					
Civil Cases Filed	1,365	1,036	1,136	1,440	1,536
Criminal Cases Filed	1,753	1,643	1,289	1,533	1,533
County Courts:					
Criminal Cases Disposed	3,346	3,062	1,985	2,293	2,246
Civil Cases Disposed	683	905	1,298	993	1,231
Juvenile Petitions Disposed	113	110	65	67	71
Probate/Guardianship Hearings Held	510	892	593	661	618
Mental Health Hearings Held	49	63	289	152	164
District Court:					
Civil Cases Disposed	830	1,233	1,189	1,475	1,545
Criminal Cases Disposed	1,608	1,492	1,260	1,359	1,307
Justice of the Peace:					
Civil Cases Filed	1,789	1,882	2,135	2,452	3,006
Criminal Cases Filed	9,784	11,475	9,779	10,701	8,497
Civil Cases Disposed	2,094	1,792	1,846	2,045	2,292
Criminal Cases Disposed	10,183	10,976	8,672	11,204	9,522

(continued)

Fiscal Year				
2020	2021	2022	2023	2024
1,392	1,468	1,543	1,456	1,671
992	1,019	863	931	950
41	58	85	65	111
386	515	576	528	489
180	145	129	147	168
639	886	895	922	936
15,769	16,525	22,320	22,948	23,370
1,517	1,903	1,928	1,627	1,527
135	195	191	205	176
4,030	3,854	4,037	4,440	4,885
18	30	32	25	17
11	8	11	13	9
307,211	294,307	306,539	315,086	317,560
176,993	188,266	187,582	198,090	198,192
101,178	106,911	113,032	117,643	124,059
1,363	1,409	1,253	1,407	1,552
1,264	1,294	1,284	1,271	1,274
1,819	1,665	1,857	1,815	2,049
866	1,048	940	1,026	1,104
31	60	80	87	105
480	586	663	602	582
173	149	255	273	329
1,080	1,169	1,386	1,384	1,468
990	1,168	1,388	1,358	1,304
2,511	3,053	2,851	3,535	4,172
4,889	4,320	5,001	5,003	4,955
2,516	2,648	2,851	2,856	3,061
5,208	5,478	6,253	5,078	4,375

JOHNSON COUNTY, TEXAS

Operating Indicators by Function - Continued
Last Ten Fiscal Years

Function	Fiscal Year				
	2015	2016	2017	2018	2019
Law Enforcement:					
County Jail:					
Average Daily Jail Population	661	679	703	756	887
Sheriff:					
E-911 Calls Received (Approx)	39,141	36,751	34,563	46,653	44,147
Financial Administration :					
County Auditor:					
A/P Checks Processed	4,596	5,000	4,559	4,608	4,261
ACH Processed	2,102	2,535	2,047	2,140	1,891
Wire Transactions	137	128	230	178	109
Invoices Processed	14,750	14,660	14,560	15,043	14,148
Highways and Streets:					
Miles of Roads Resurfaced	25	10	59	37	71
Health and Welfare:					
Medical Examiner Cases Investigated	548	602	570	609	711
Indigent Clients	136	106	60	53	54
Culture and Recreation:					
Hamm Creek Park Visitors	12,737	12,804	27,213	24,664	15,278

Sources: Texas Courts Online Annual Statistical Reports
Johnson County Offices

Fiscal Year				
2020	2021	2022	2023	2024
749	761	821	771	834
48,082	51,604	51,648	50,637	41,692
4,419	4,375	4,845	4,812	4,672
2,074	2,031	2,071	2,189	2,750
194	228	252	227	223
15,167	15,714	17,959	20,200	21,767
47	61	32	46	22
804	986	962	1,003	1,046
51	50	55	43	40
25,970	25,898	21,344	22,291	19,536

JOHNSON COUNTY, TEXAS
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function/Asset Class	Fiscal Year				
	2015	2016	2017	2018	2019
Administration of Justice:					
Furniture & equipment	24	24	23	25	25
Vehicles & mobile equipment	4	6	4	4	5
Land & buildings	1	-	-	-	-
General Government:					
Furniture & equipment	170	174	179	185	188
Vehicles & mobile equipment	23	22	22	21	20
Land & buildings	83	84	83	81	81
Highways and Streets:					
Furniture & equipment	12	12	14	18	17
Vehicles & mobile equipment	273	269	272	276	283
Land & buildings	20	20	24	21	23
Law Enforcement:					
Furniture & equipment	98	104	124	122	135
Vehicles & mobile equipment	135	141	140	146	158
Land & buildings	14	14	15	15	15
Health and Welfare:					
Furniture & equipment	19	12	12	10	10
Vehicles & mobile equipment	7	7	8	8	9
Land & buildings	3	3	3	3	3
Culture and Recreation:					
Furniture & equipment	1	1	1	1	1
Vehicles & mobile equipment	5	5	4	4	4
Land & buildings	2	2	2	2	2
Elections:					
Furniture & equipment	-	-	-	-	-
Vehicles & mobile equipment	-	-	-	-	-
Land & buildings	-	-	-	-	-

Source: Johnson County Financial Records

Table 17

Fiscal Year					
2020	2021	2022	2023	2024	
25	26	24	27	22	
6	6	7	8	8	
-	-	-	-	-	
218	220	220	237	217	
20	20	21	26	29	
86	87	87	89	91	
17	17	21	21	24	
281	287	294	301	309	
24	24	25	26	25	
141	153	154	199	203	
150	160	166	191	204	
15	15	17	17	19	
10	18	18	20	19	
11	13	14	15	16	
3	3	3	3	3	
-	-	-	-	-	
3	3	3	3	5	
2	2	2	2	2	
-	-	-	-	1	
-	-	-	-	-	
-	-	-	-	-	



FEDERAL AND STATE AWARDS SECTION





Independent Auditor's Report

On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in Accordance With *Government Auditing
Standards*

To the Honorable County Judge
and Members of Commissioners Court
Johnson County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County, Texas (the "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 18, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Lake Jackson
8 W Way Ct.
Lake Jackson, TX 77566
979-297-4075

El Campo
201 W. Webb St.
El Campo, TX 77437
979-543-6836

Angleton
2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



The Honorable County Judge
and Members of Commissioners Court
Johnson County, Texas

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 18, 2025



Independent Auditor's Report

On Compliance for Each Major Program and on Internal Control Over Compliance Required by
the Uniform Guidance and Texas Grant Management Standards

To the Honorable County Judge
and Members of Commissioners Court
Johnson County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Johnson County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Texas Grant Management Standards that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2024. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Texas Grant Management Standards (TxGMS). Our responsibilities under those standards, the Uniform Guidance and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Lake Jackson
8 W Way Ct.
Lake Jackson, TX 77566
979-297-4075

El Campo
201 W. Webb St.
El Campo, TX 77437
979-543-6836

Angleton
2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



The Honorable County Judge
and Members of Commissioners Court
Johnson County, Texas

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, the Uniform Guidance and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

The Honorable County Judge
and Members of Commissioners Court
Johnson County, Texas

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 18, 2025



JOHNSON COUNTY, TEXAS

Schedule of Findings and Questioned Costs For the Year Ended September 30, 2024

I. Summary of auditor's results:

1. Type of auditor's report issued on the financial statements: Unmodified.
2. No internal control findings required to be reported in this schedule, were disclosed in the audit of the financial statements.
3. Noncompliance, which is material to the financial statements: None.
4. No internal control findings, that are required to be reported in this schedule, was disclosed in the audit of the major programs.
5. Type of auditor's report on compliance for major programs: Unmodified.
6. Did the audit disclose findings which are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a): No; the Texas Grant Management Standards Section 510(a): No
7. Major programs include:
 - Federal:
 - 21.027 Coronavirus State and Local Fiscal Recovery Act
 - State:
 - TJJD Cluster Programs
8. Dollar threshold used to distinguish between Type A and Type B programs:
Federal - \$ 750,000; State: - \$ 750,000.
9. Low Risk Auditee: Federal - Yes; State - Yes.

II. Findings related to the financial statements.

The audit disclosed no findings required to be reported.

III. Findings and questioned costs related to the federal and state awards.

The audit disclosed no findings and questioned costs required to be reported.



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

State:

In accordance with the Texas Grant Management Standards §315(b), the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

State:

In accordance with the Texas Grant Management Standards §315(b), the auditee must prepare, in a document separate from the auditor's findings described in §510(c) Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.



JOHNSON COUNTY, TEXAS

Exhibit 22

*Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2024*

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures or Award Amount
U.S. Department of the Interior			
Passed Through Texas Fish and Wildlife Service:			
Payments in Lieu of Taxes	15.226	--	\$ <u>1,734</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			\$ <u>1,734</u>
U.S. Department of Justice			
Passed Through Bureau of Justice Assistance:			
State Criminal Alien Assistance Program	16.606	15PBJC-22-RR-05179-SCAA	\$ 51,391
State Criminal Alien Assistance Program	16.606	15PBJC-23-RR-05919-SCAA	<u>62,197</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			\$ <u>113,588</u>
U.S. Department of Treasury			
Direct Program:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	--	\$ <u>12,395,581</u>
TOTAL U.S. DEPARTMENT OF TREASURY			\$ <u>12,395,581</u>
U.S. Department of Health and Human Services:			
Passed Through Texas Department of Health Services:			
Public Health Emergency Preparedness	93.069	HHS00131130008	\$ 74,990
Public Health Emergency Preparedness	93.069	HHS00143900016	<u>22,197</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ <u>97,187</u>
U.S. Department of Homeland Security:			
Direct Program:			
Homeland Security Grant Program	97.067	--	\$ <u>15,543</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ <u>15,543</u>
TOTAL FEDERAL ASSISTANCE			\$ <u>12,623,633</u>
TOTAL MAJOR PROGRAMS			\$ <u>12,395,581</u>
TYPE A PROGRAM			\$ <u>750,000</u>

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures of State Awards
For the Year Ended September 30, 2024*

Exhibit 23
Page 1 of 2

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Juvenile Justice Department:		
Direct Program:		
State Aid Program (1)	TJJD-A-24-126	\$ 945,830
State Aid Program (1)	TJJD-A-25-126	87,420
Detention Reimbursement (1)	TJJD-DR-24-126	13,440
Salary Adjustment Grant (1)	TJJD-2024-03704	34,793
Salary Adjustment Grant (1)	TJJD-2025-15-1126	2,674
Regional Diversion Alternative Program (1)	TJJD-RDA-24-126	136,403
Regional Diversion Alternative Program (1)	TJJD-RDA-25-126	15,887
Passed Through Texas Education Agency:		
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-24-126	<u>28,036</u>
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		\$ <u>1,264,483</u>
Texas Natural Resource Conservation Commission:		
Direct Program:		
Health and Safety Code 361.136(L)(1)	--	\$ <u>48,668</u>
TOTAL NATURAL RESOURCE CONSERVATION COMMISSION		\$ <u>48,668</u>
Commission on State of Texas Emergency Communications:		
Passed Through North Central Texas Council on Government:		
911 Addressing Maintenance Contract	--	\$ <u>30,770</u>
TOTAL COMMISSION ON STATE OF TEXAS EMERGENCY COMMUNICATIONS		\$ <u>30,770</u>
Office of Attorney General:		
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	C-01129	\$ 27,762
Texas Victim Information and Notification Everyday (VINE)	C-01728	<u>2,599</u>
TOTAL OFFICE OF ATTORNEY GENERAL		\$ <u>30,361</u>
Motor Vehicle Crime Prevention Authority:		
Direct Program:		
Catalytic Converter Thefts	--	\$ <u>1,115</u>
TOTAL MOTOR VEHICLE CRIME PREVENTION AUTHORITY		\$ <u>1,115</u>

JOHNSON COUNTY, TEXAS

*Schedule of Expenditures of State Awards - Continued
For the Year Ended September 30, 2024*

Exhibit 23
Page 2 of 2

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas State Comptroller:		
Direct Program:		
SB22 - Sheriff's Office Rural Law Enforcement Salary Assistance Program	IA-0000000211	\$ 410,185
SB22 - County Attorney Rural Law Enforcement Salary Assistance Program	IA-0000000315	272,566
SB22 - District Attorney Rural Law Enforcement Salary Assistance Program	IA-0000000320	<u>270,182</u>
TOTAL TEXAS STATE COMPTROLLER		<u>\$ 952,933</u>
Texas Department of State Health Services:		
Direct Program:		
Tobacco Settlement Funds	--	\$ <u>103,149</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		<u>\$ 103,149</u>
Texas Secretary of State:		
Direct Program:		
Chapter 19 Election Funds	--	\$ <u>45,320</u>
TOTAL TEXAS SECRETARY OF STATE		<u>\$ 45,320</u>
TOTAL STATE ASSISTANCE		<u>\$ 2,476,799</u>
TOTAL MAJOR PROGRAMS		<u>\$ 2,217,416</u>
TYPE A PROGRAM		<u>\$ 750,000</u>

(1) Cluster Programs per TJJD

JOHNSON COUNTY, TEXAS

*Notes on the Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2024*

1. The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designated to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available resources. Funds are classified into two categories: governmental and fiduciary. Each category, in turn is divided into separate "fund types". The following fund types were utilized to account for federal awards.

Governmental Fund Types:

General Fund - is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. Federal financial assistance not required to be reported in other funds is accounted for in the General Fund.

Special Revenue Funds - used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Federal financial assistance generally is accounted for in a Special Revenue Fund unless required to be reported in a Capital Projects Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. State grant funds were accounted for in the General Fund, Special Revenue Fund, and the Capital Projects Fund, a component of the Governmental Fund type.

The modified accrual basis of accounting is used for the Governmental Fund Types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds are considered to be earned to the extent of expenditures/expenses made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

JOHNSON COUNTY, TEXAS

*Notes on the Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2024*

3. The period of availability for state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal and state project period extended 30 days beyond the federal and state project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Compliance Supplement and the Texas Grant Management Standards.
4. Indirect Costs - The County did not elect to use the 10 percent de minimus indirect cost rate and received no reimbursements for indirect costs during the year ended September 30, 2024.

