

AGENDA PLACEMENT FORM

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

Date: 03/12/2026

Meeting Date: 03/23/2026

Submitted By: Steve Watson

Department: Auditor's Office

Signature of Elected Official/Department Head:

Jimmy Ly

Court Decision: <small>This section to be completed by County Judge's Office</small>


Description:

Presentation of FY25 Annual Comprehensive Financial Report for Johnson
County

(May attach additional sheets if necessary)

Person to Present: Mishal Majewski, CPA, PB&H

(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: _____ 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 Development Services Facilities Management

Other Department/Official (list) _____

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

Honorable County Judge and
Members of the Commissioner's Court
Johnson County, Texas

We have audited the financial statements of Johnson County, Texas as of and for the year ended September 30, 2025, and have issued our report thereon dated March 23, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 3, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Johnson County, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As part of the engagement we assisted in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes to the financial statements of the County in conformity with U.S. generally accepted accounting principles, Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Grant Management Standards* (TxGMS) based on information provided by management. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by an individual who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the financial statements, related notes to the financial statements, schedule of expenditures of federal and state awards, and any other nonaudit services we provided. Management acknowledged in the management representation letter, our assistance with the preparation of the financial statements, related notes to the financial statements, and schedule of expenditures of federal and state awards, and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Considered

We have considered the following significant risks during our audit process, which required special audit consideration. None of the specific risks below have resulted in a significant matter, finding, or issue.

<u>Significant Risk Considered</u>	<u>Reasoning for Special Audit Consideration</u>
Management override of controls	The risk that members of management could circumvent well-designed and effective internal controls.
County cash	The County has an unusually large number of bank accounts, at multiple depositories, and many different signers. No one person has signatory authority for the whole County. Increased risk of improperly reconciled cash or omitted bank accounts.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Johnson County, Texas is included in the notes to the financial statements. During the current fiscal year, the County changed its method for recognizing vacation and sick leave liabilities by implementing new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. New note disclosures were added, and the cumulative effect of the accounting change has been reported in the financial statements. No other matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible property taxes and fines receivable are based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimates of the pension liability/(asset), OPEB liability, and pension and OPEB expense are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the pension liability/(asset), OPEB liability, and pension and OPEB expense and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the compensated absence amounts more likely than not to be used is based on historical usage patterns, current employee leave balances, and applicable policies. We evaluated the key factors and assumptions used to develop this estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Johnson County's financial statements relate to the pension and OPEB liabilities/(assets). The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Johnson County, Texas' financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 23, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Johnson County, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Johnson County, Texas' auditors.

Other Information Included in the Annual Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in Johnson County's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

New Accounting Standards

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No 105, *Subsequent Events* – The objective of this Statement is to improve the financial Reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement will become effective for fiscal years beginning after June 15, 2026, and the impact has not yet been determined.

Restrictions on Use

This report is intended solely for the information and use of the County Commissioners and management of Johnson County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026

JOHNSON COUNTY, TEXAS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended September 30, 2025

Prepared By:

Johnson County Auditor's Office

JOHNSON COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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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 23, 2026

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, 2025, 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 Single Audit Circular* 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.

Johnson County continues to benefit from a competitive business environment that supports economic growth across the region. Cities within the county maintain robust economic development programs, and in coordination with the County, these efforts help attract new businesses, create jobs, and contribute to continued growth in the tax base that supports county finances.

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

The County purchased an additional building and parking lot for expanded services in downtown Cleburne.

For the Future

The growth experienced by the County requires our elected officials to be forward-thinking to address issues before they become significant challenges. As in most Texas counties, the need to accommodate the law enforcement and administration of justice functions can be difficult. Johnson County will endeavor to stay ahead of the curve with the expected growth that is now a reality. The County completed the Master Thoroughfare Planning process and the voters voted in favor of bonds to implement it. Implementation of the plan is underway.

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 Pattillo, Brown & Hill, L.L.P., 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, 2025, 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, 2025 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, 2024. This was the thirty-fourth 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.

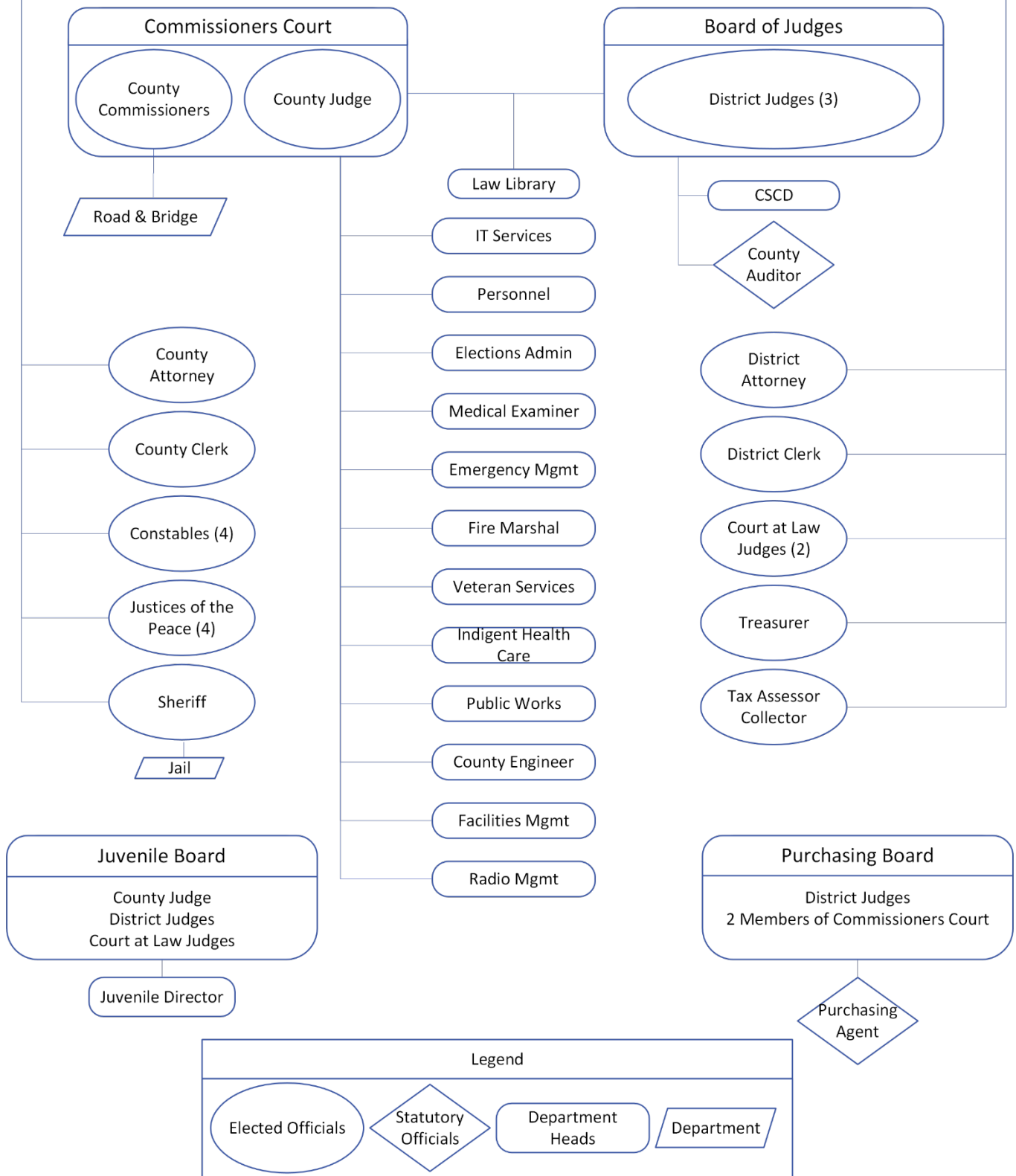
Acknowledgments. The production of this report is attributable to the dedication and work of the County Auditor's Office staff and Pattillo, Brown & Hill, L.L.P., our independent auditor. I would like to thank all Johnson County Elected Officials, Department Heads, and their staffs for their cooperation 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

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*

Tim Good
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

Dean Sullivan
April Long

*Denotes appointed officials. All others are elected officials.



Government Finance Officers Association

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Presented to

**Johnson County
Texas**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Johnson County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County, Texas, as of September 30, 2025, 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 (GAAS) 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 Johnson County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change of Accounting Principle

As described in the notes to the financial statements, in fiscal year 2025 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 GAAS 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 GAAS 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 Johnson County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Johnson County, Texas' ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Grant Management Standards (TxGMS), 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 fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). 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 financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2026 on our consideration of Johnson County, Texas' 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 Johnson County, Texas' 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 Johnson County, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026



**MANAGEMENT'S
DISCUSSION AND ANALYSIS**



MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found prior to the management's discussion and analysis.

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 \$214,997,278 (net position). Of this amount, \$76,416,520 (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 \$27,546,588, before a \$(5,890,206) restatement of beginning net position due to the implementation of GASB 101.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$141,949,527. 42.09% of this amount, \$59,748,080 (unassigned fund balance), was available for use within the County's fund designations. Of the governmental funds amount, \$1,777,964 is nonspendable and \$80,423,483 has been restricted for specific uses.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$59,761,824 or 61.02% 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).

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 following the management's discussion and analysis.

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 numerous 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, the American Rescue Plan Act (ARPA) Fund, and the Master Thoroughfare Plan Fund; all of which are considered to be major funds. Data from the other 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 following the government-wide financial statements.

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 following the governmental funds financial statements.

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 after the proprietary financial statements.

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 following the fiduciary statements.

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 after the notes to the financial statements.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information.

GOVERNMENTAL-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 \$214,997,278 as of September 30, 2025. This is an increase in net position of \$27,546,588 which is primarily due to a spending reduction and a \$4.6 million increase in property tax revenues. This increase in property tax revenues is attributed to an increased in certified appraised property values, as the County continues to experience unprecedented growth.

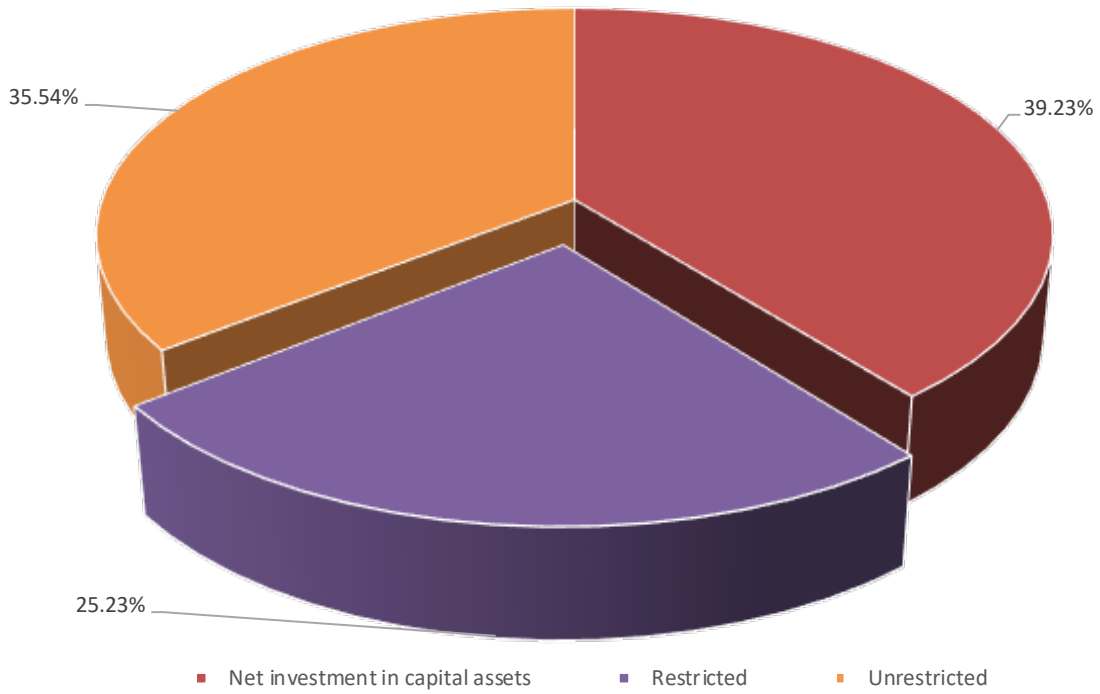
A portion of the County's net position is \$84,332,959 (39.23%) which reflects its investments in capital assets (e.g., land; construction in progress, buildings and improvements; furniture, equipment and vehicles; right to use leased assets; subscription-based IT assets; and infrastructure) less any 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 \$7,817,726 due to capital additions exceeding depreciation and amortization expense and the maturity of long-term debt in the current fiscal year.

An additional portion of the County's net position is \$54,247,799 (25.23%) which represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$76,416,520 (35.54%) may be used to meet the government's ongoing obligations to citizens and creditors.

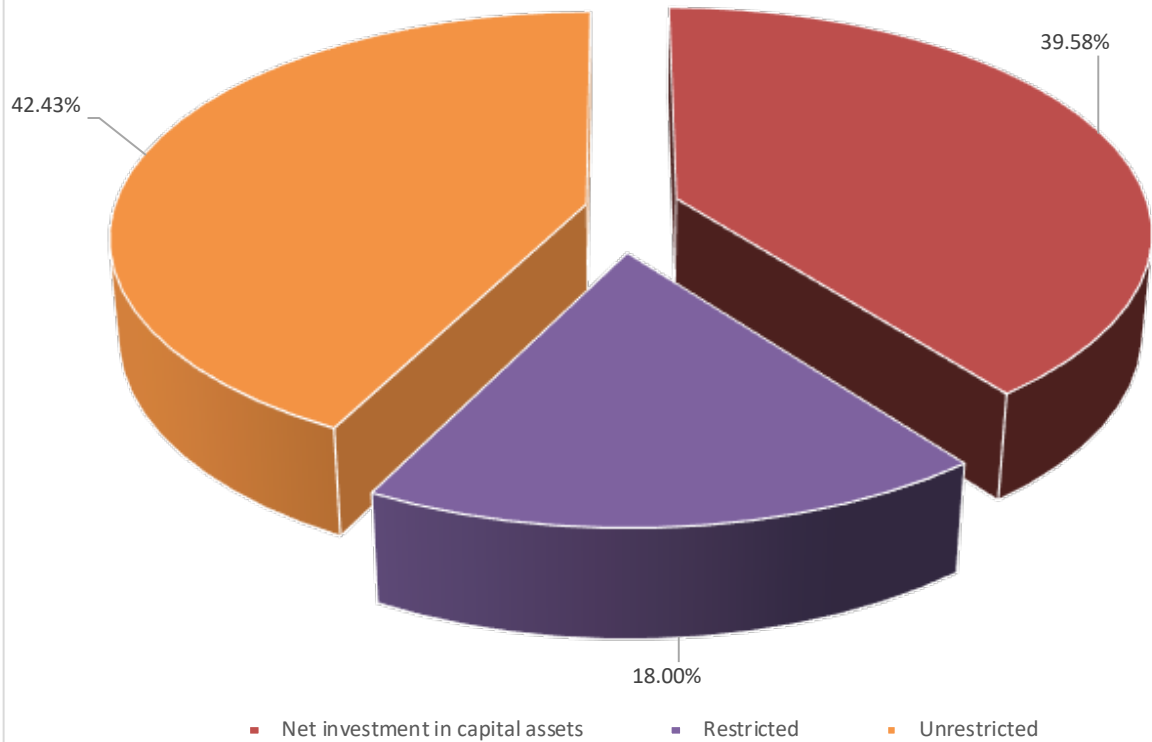
JOHNSON COUNTY'S NET POSITION

	Governmental Activities		Net Change
	2025	2024	
Current and other assets	\$ 183,795,388	\$ 134,834,660	\$ 48,960,728
Capital assets	<u>101,848,838</u>	<u>94,185,992</u>	<u>7,662,846</u>
Total assets	<u>285,644,226</u>	<u>229,020,652</u>	<u>56,623,574</u>
Deferred outflow of resources	<u>7,981,727</u>	<u>7,957,256</u>	<u>24,471</u>
Total deferred outflow of resources	<u>7,981,727</u>	<u>7,957,256</u>	<u>24,471</u>
Long-term liabilities	62,318,816	15,600,915	46,717,901
Other liabilities	<u>13,465,775</u>	<u>26,372,099</u>	<u>(12,906,324)</u>
Total liabilities	<u>75,784,591</u>	<u>41,973,014</u>	<u>33,811,577</u>
Deferred inflow of resources	<u>2,844,084</u>	<u>1,664,178</u>	<u>1,179,906</u>
Total deferred inflow of resources	<u>2,844,084</u>	<u>1,664,178</u>	<u>1,179,906</u>
Net position:			
Net investment in capital assets	84,332,959	76,515,233	7,817,726
Restricted	54,247,799	34,793,276	19,454,523
Unrestricted	<u>76,416,520</u>	<u>82,032,207</u>	<u>(5,615,687)</u>
Total net position	<u>\$ 214,997,278</u>	<u>\$ 193,340,716</u>	<u>\$ 21,656,562</u>

2025 Net Position Percentages



2024 Net Position Percentages

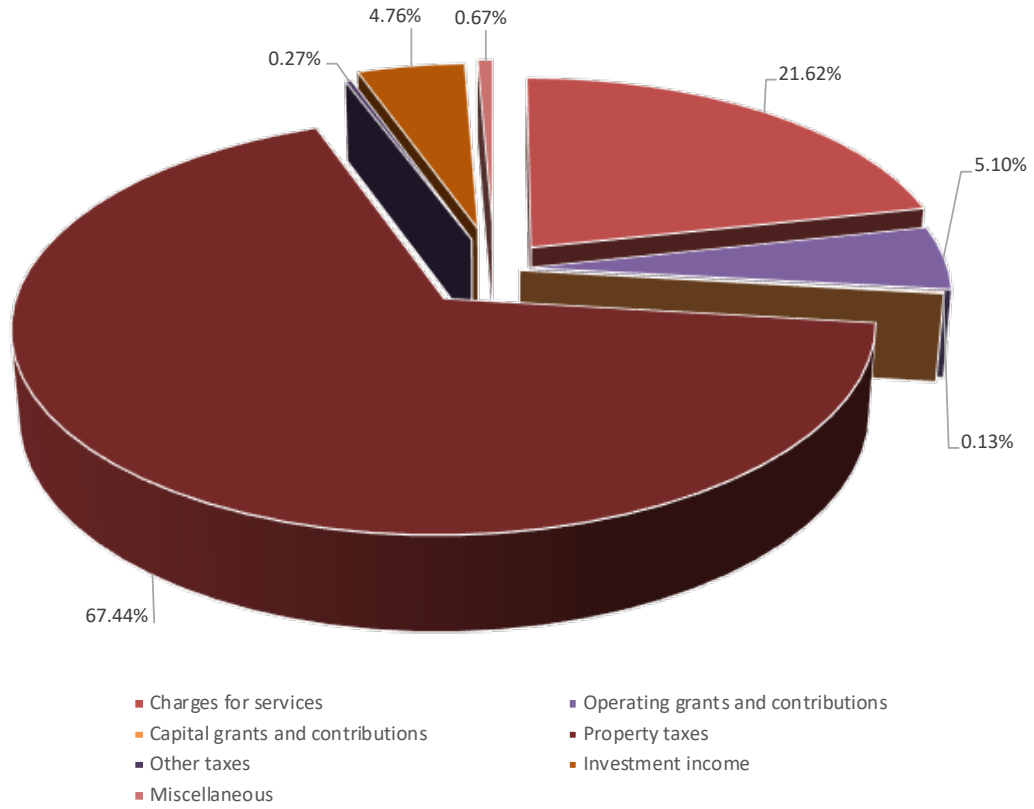


Analysis of the County's Operations – Governmental activities reported an increase in net position in the amount of \$27,546,588 due to increased property taxes, charges for services and investment income. The following table provides a summary of the County's operations for the years ended September 30, 2025, and 2024.

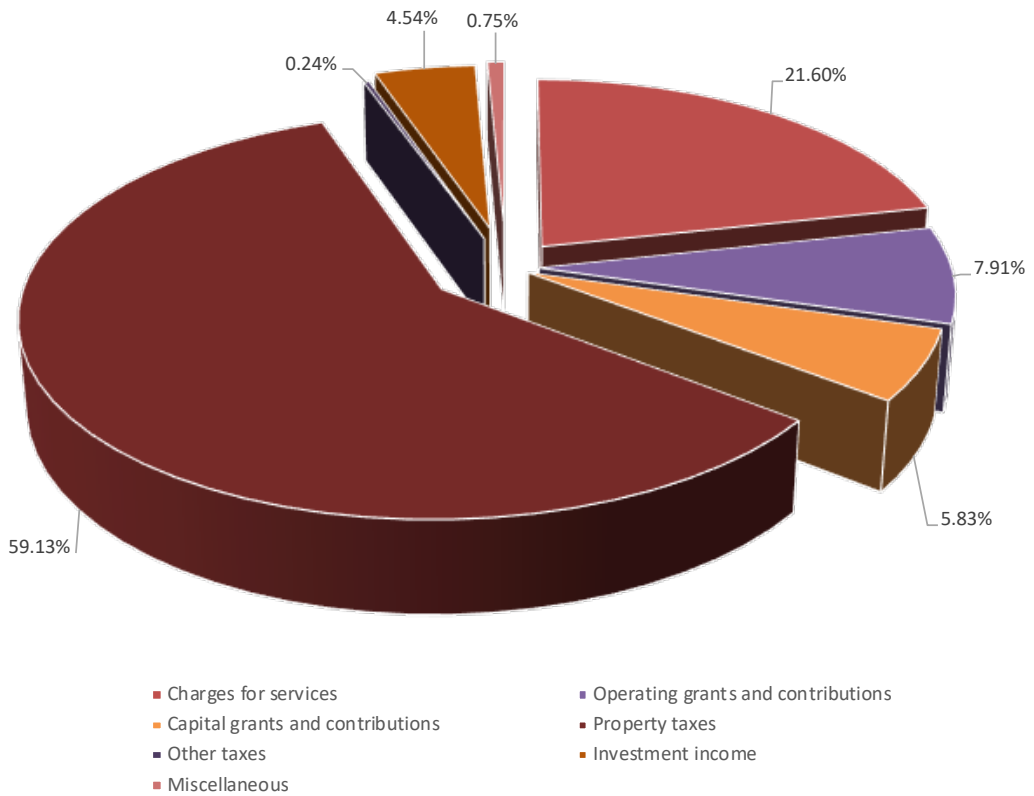
JOHNSON COUNTY'S NET POSITION

	Governmental Activities		Net Change
	2025	2024	
REVENUES			
Program revenues:			
Charges for services	\$ 29,346,353	\$ 31,770,859	\$ (2,424,506)
Operating grants and contributions	6,927,919	11,628,694	(4,700,775)
Capital grants and contributions	181,050	8,582,211	(8,401,161)
General revenues:			
Property taxes	91,542,782	86,981,945	4,560,837
Other taxes	370,235	353,874	16,361
Investment income	6,463,384	6,672,919	(209,535)
Miscellaneous	908,458	1,104,218	(195,760)
Total revenues	<u>135,740,181</u>	<u>147,094,720</u>	<u>(11,354,539)</u>
EXPENSES			
General government	29,330,899	28,751,190	579,709
Judicial	11,960,315	11,414,276	546,039
Public safety	55,211,360	53,122,181	2,089,179
Highways and streets	7,122,809	10,433,115	(3,310,306)
Health and welfare	3,201,162	3,814,072	(612,910)
Culture and recreation	479,519	379,019	100,500
Interest on long-term debt	887,529	513,836	373,693
Total expenditures	<u>108,193,593</u>	<u>108,427,689</u>	<u>(234,096)</u>
INCREASE IN NET POSITION	<u>27,546,588</u>	<u>38,667,031</u>	<u>(11,120,443)</u>
NET POSITION, BEGINNING	193,340,716	154,673,685	38,667,031
RESTATEMENT	<u>(5,890,026)</u>	<u>-</u>	<u>(5,890,026)</u>
NET POSITION, ENDING	<u>\$ 214,997,278</u>	<u>\$ 193,340,716</u>	<u>\$ 21,656,562</u>

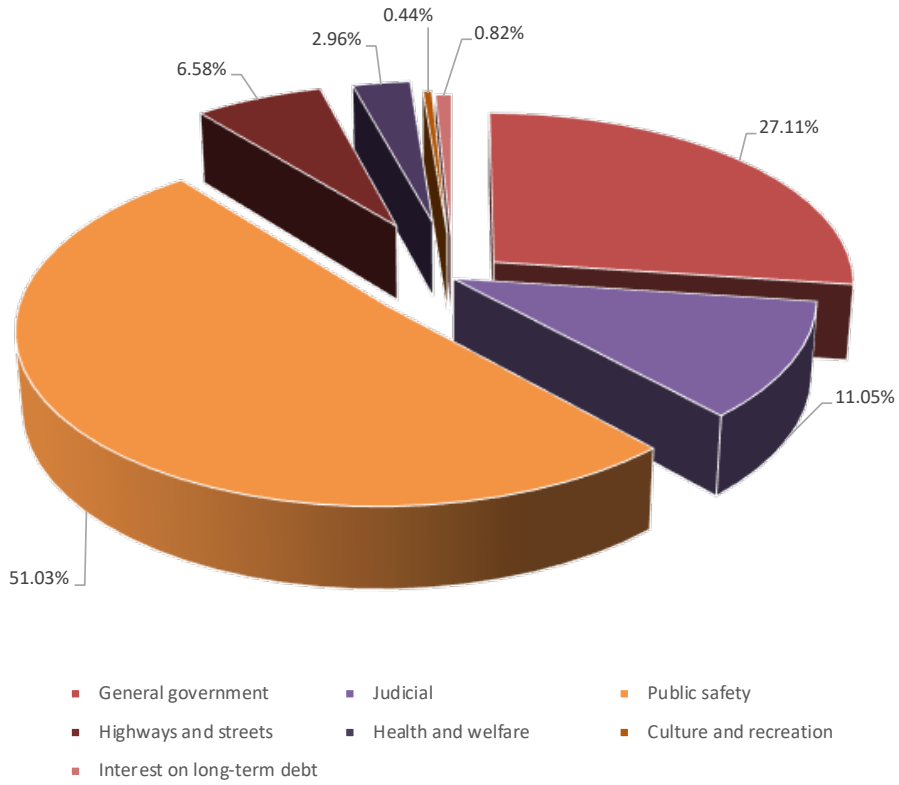
2025 Revenue Percentages



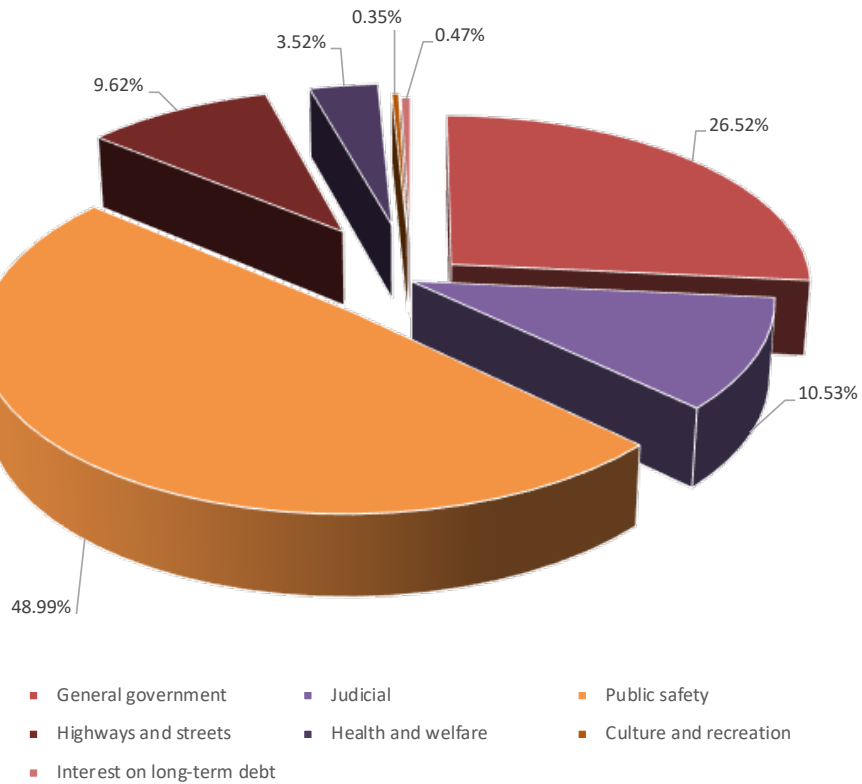
2024 Revenue Percentages



2025 Expense Percentages



2024 Expense Percentages



FINANCIAL ANALYSIS OF THE GOVERNMENT'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 \$141,949,527 . The unassigned fund balance of \$59,748,080 constitutes 42.09% of ending fund balance. The fund balance is categorized as 1) nonspendable of \$1,777,964 , 2) restricted of \$80,423,483 , and 3) unassigned of \$59,748,080 .

Fund balance of the General Fund decreased by \$5,761,039 ; the Road & Bridge Fund increased by \$4,871,668 ; the General Debt Service Fund decreased by \$4,526 , the American Rescue Plan Act (ARPA) Fund had no change; the Master Thoroughfare Plan Fund had a \$32,082,178 increase; and Other Governmental Funds increased by \$13,833,236 .

The decrease in fund balance in the General Fund is primarily attributed to transfers out in the amount of \$17,145,388, mostly to fund capital projects. As for the Road & Bridge Fund (special revenue fund), the increase in fund balance was the result of revenue exceeding expenditures by \$4,184,035 with a net of other financing sources and uses of \$687,633 . The increase in the Master Thoroughfare Plan Fund is attributed to the 2025 bond issuance. 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 \$614,157 primarily due to primarily due to amendments resulting from unforeseeable revenue received during the budgeting process and therefore increasing the budget for the fiscal year. This revenue was directed toward vehicle equipment and repairs, unexpected legislative requirement for new voting equipment and for court furnishings.

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 2.19% and total General Fund expenditures were under the amended budget by approximately 5.55%.

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 2.19% and total General Fund expenditures were under the amended budget by approximately 5.69%.

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.

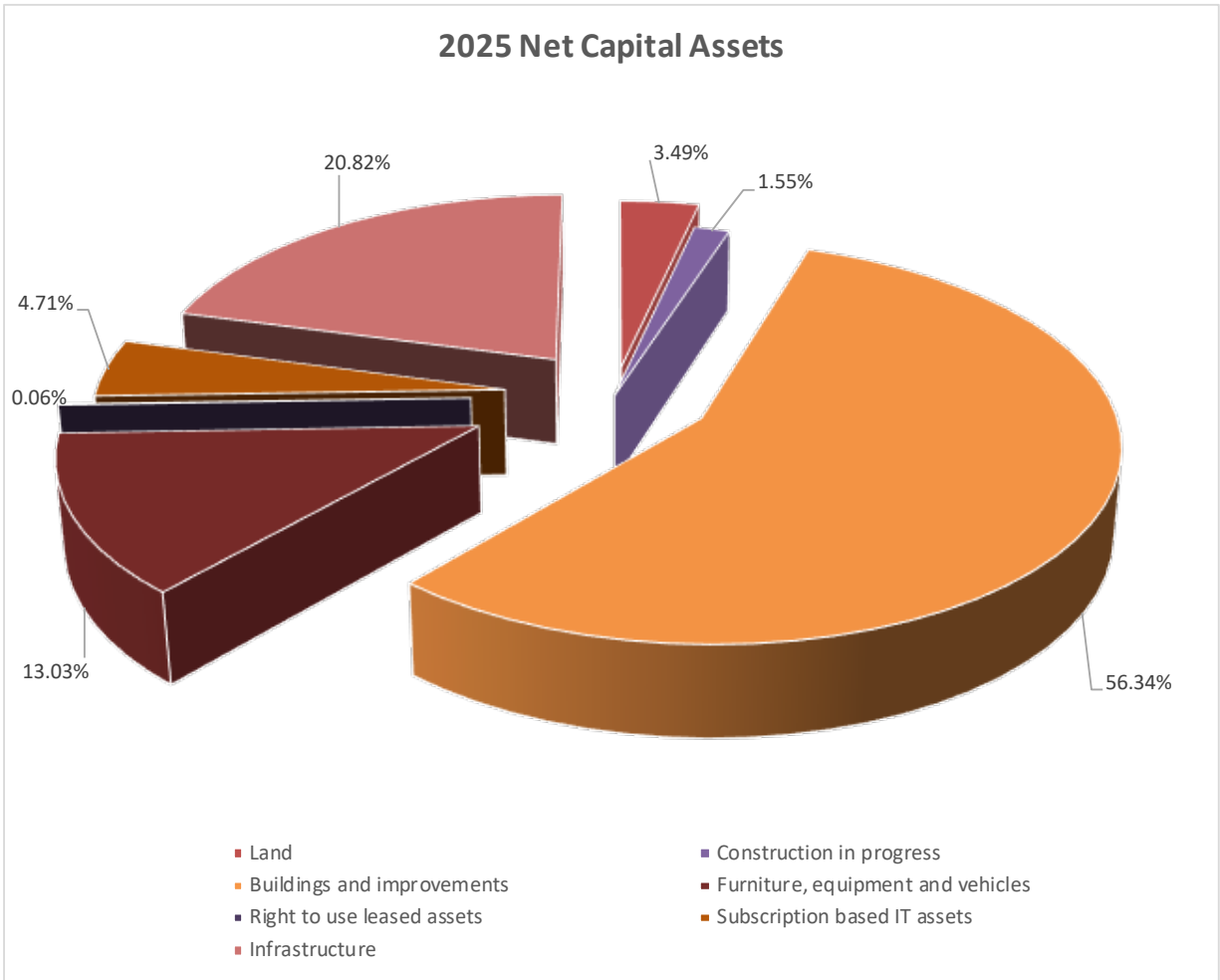
Major capital asset events during the current fiscal year included the following:

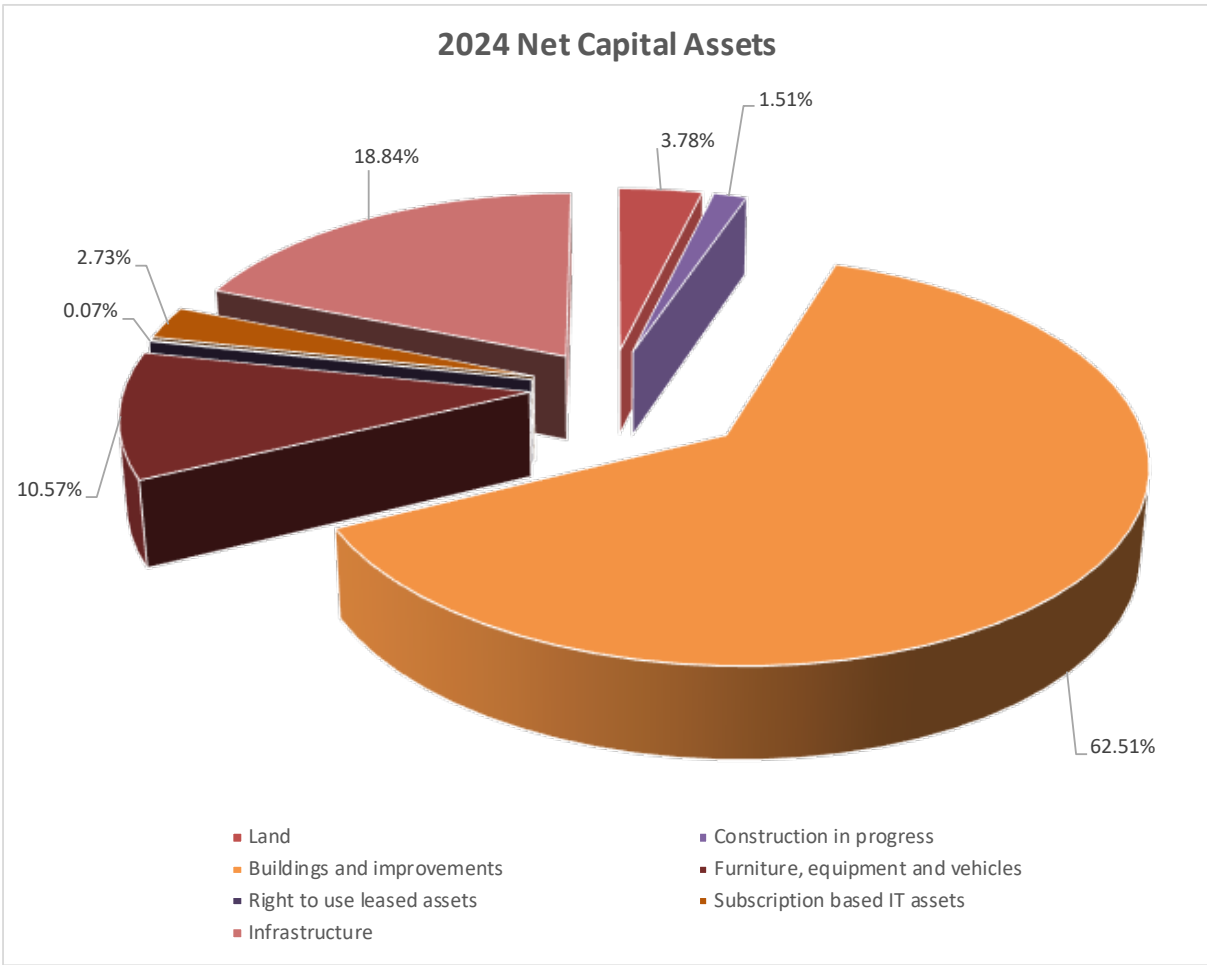
- Acquisition of new vehicles, various road and bridge equipment, and technology equipment.
- Renovation of existing buildings placed in service during the current fiscal year.
- Resurfacing of roads.

JOHNSON COUNTY'S CAPITAL ASSETS

Net of Accumulated Depreciation/Amortization

	Governmental Activities		Net Change
	2025	2024	
Land	\$ 3,559,403	\$ 3,559,403	\$ -
Construction in progress	1,582,939	1,417,939	165,000
Buildings and improvements	57,380,790	58,872,040	(1,491,250)
Furniture, equipment and vehicles	13,273,041	9,950,807	3,322,234
Right to use lease assets	56,688	65,310	(8,622)
Subscription based IT assets	4,795,200	2,571,826	2,223,374
Infrastructure	<u>21,200,777</u>	<u>17,748,667</u>	<u>3,452,110</u>
Total	<u>\$ 101,848,838</u>	<u>\$ 94,185,992</u>	<u>\$ 7,662,846</u>





Additional information on the County’s capital assets can be found in Note 6 in the notes to the financial statements.

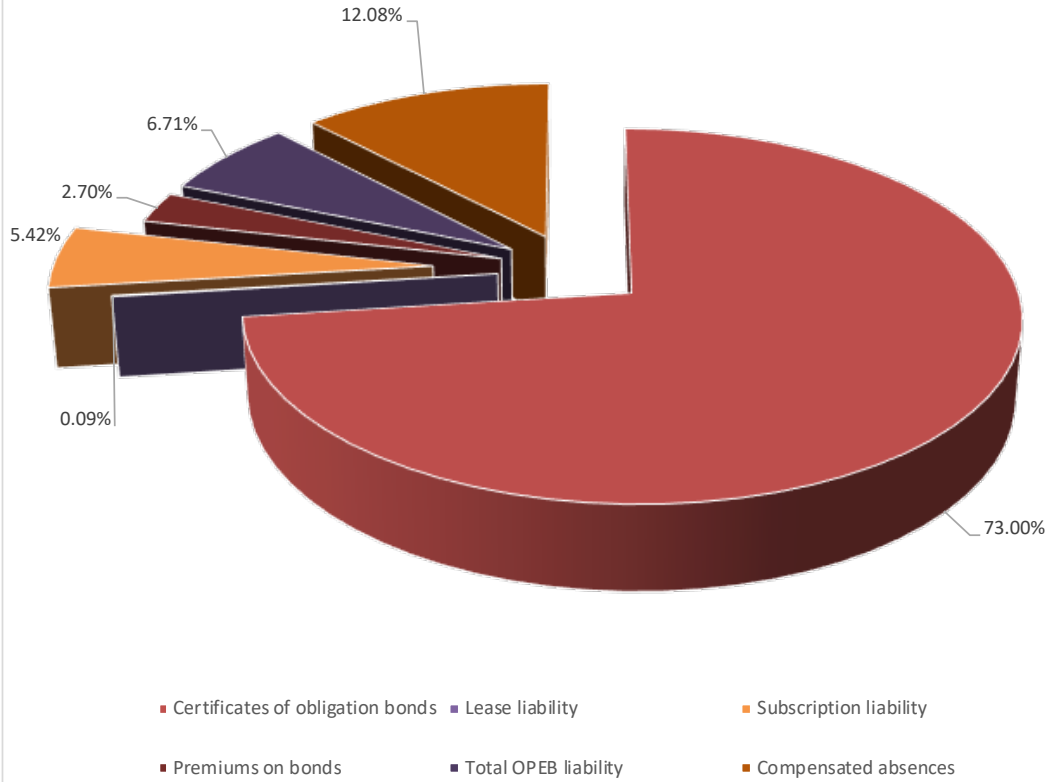
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded and note debt of \$47,173,093 , 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.

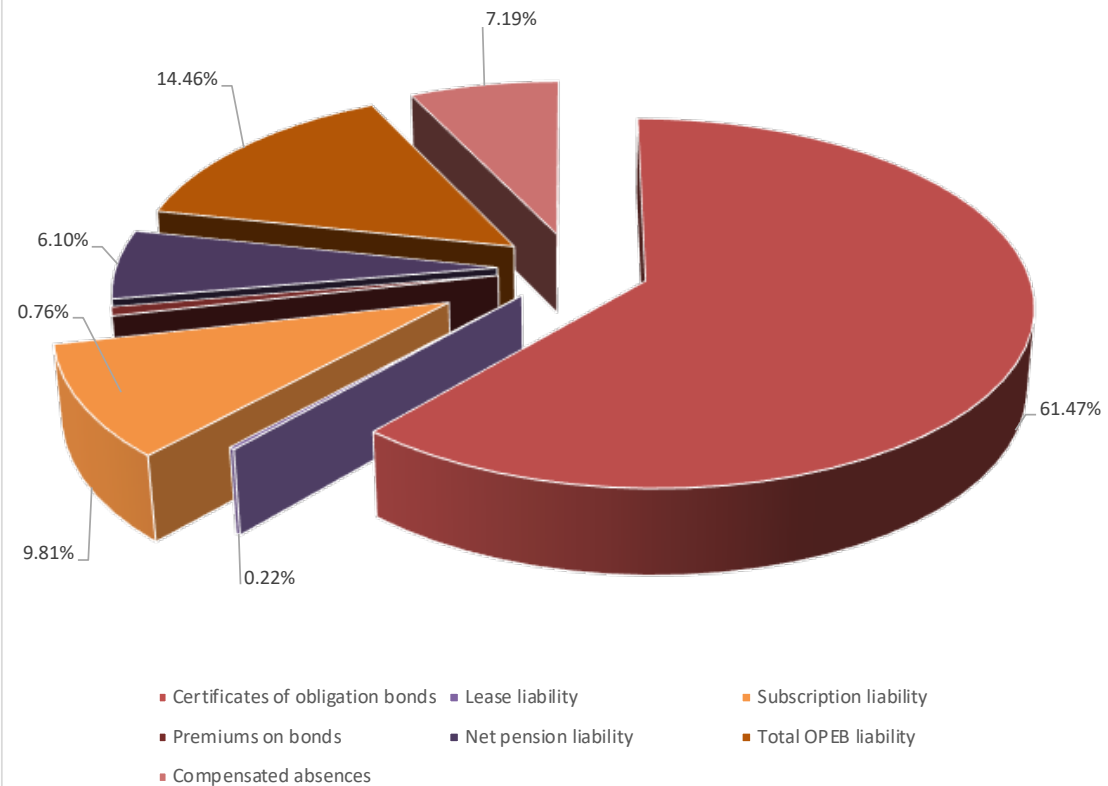
JOHNSON COUNTY’S LONG-TERM DEBT

	Governmental Activities		Net Change
	2025	2024	
Certificates of obligation bonds	\$ 45,490,000	\$ 16,210,000	\$ 29,280,000
Lease liability	58,606	57,035	1,571
Subscription liability	3,377,592	2,587,049	790,543
Premiums on bonds	1,683,093	199,596	1,483,497
Net pension liability	-	1,609,673	(1,609,673)
Total OPEB liability	4,182,677	3,813,207	369,470
Compensated absences	7,526,848	1,895,539	5,631,309
Total	<u>\$ 62,318,816</u>	<u>\$ 26,372,099</u>	<u>\$ 35,946,717</u>

2025 Long-Term Debt



2024 Long-Term Debt



During the fiscal year, the County's total debt increased by \$35,946,717 or 136.31%. The net increase was due primarily to the issuance of bonds in 2025 to fund the Master Thoroughfare Plan adopted by Commissioners' Court.

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 in 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 2026, Commissioners Court considered the following factors:

The property tax rate was \$0.389276 per \$100 of assessed valuation, an increase of \$0.010000 from the previous year and \$0.030467 below the voter-approval tax rate. The \$0.010000 increase was attributable to the debt service portion of the rate associated with a voter-approved transportation bond. Unassigned fund balance in the General Fund has continued to increase in recent years, primarily due to conservative revenue projections and expenditures consistently remaining below budgeted levels. Employees received an average of a 2.3% increase in compensation for the cost of living. The increase in positions budgeted represents less than 5% of our total employment.

REQUESTS 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, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 135,842,133
Investments	25,573,624
Receivables (net of allowances for uncollectibles):	
Taxes	1,583,364
Accounts	12,865,200
Due from other governments	673,087
Inventories	654,912
Prepaid items	1,123,052
Net pension asset	5,480,016
Capital assets:	
Non-depreciable	5,142,342
Depreciable (net)	96,706,496
Total assets	285,644,226
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	6,461,100
Deferred outflows related to OPEB	271,000
Deferred charge on refunding	1,249,627
Total deferred outflows of resources	7,981,727
LIABILITIES	
Accounts payable	5,400,118
Accrued liabilities	4,585,043
Claims payable	468,281
Interest payable	78,170
Due to other governments	94,653
Unearned revenue	2,839,510
Noncurrent liabilities:	
Due within one year:	
Long-term debt	5,884,432
Total OPEB liability	119,160
Due in more than one year:	
Long-term debt	52,251,707
Total OPEB liability	4,063,517
Total liabilities	75,784,591
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pension	1,777,435
Deferred inflows related to OPEB	1,066,649
Total deferred inflows of resources	2,844,084

JOHNSON COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2025

	<u>Governmental Activities</u>
NET POSITION	
Net investment in capital assets	\$ 84,332,959
Restricted for:	
Capital projects	13,677,808
Contributor purposes	32,473
Court improvements and operations	1,500,318
Debt service	242,345
Election services	915,103
Health services	4,576,385
Inmate services	1,621,894
Juvenile services	111,126
Library services	212,845
Pension	5,480,016
Public safety personnel training	43,411
Public transportation projects	18,486,350
Records management	6,022,678
Special crime operations	1,041,497
County/District attorney services	182,370
Sheriff services	63,045
Unrestricted	<u>76,416,520</u>
Total net position	<u>\$ 214,997,278</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenue	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	\$ 29,330,899	\$ 8,731,521	\$ 1,050,885
Judicial	11,960,315	2,504,630	3,766,671
Public safety	55,211,360	15,586,319	1,725,956
Highways and streets	7,122,809	2,401,656	154,515
Health and welfare	3,201,162	-	229,892
Culture and recreation	479,519	122,227	-
Interest and fiscal charges	<u>887,529</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>108,193,593</u>	<u>29,346,353</u>	<u>6,927,919</u>
 Total primary government	 <u>\$ 108,193,593</u>	 <u>\$ 29,346,353</u>	 <u>\$ 6,927,919</u>

General revenues:

- Taxes:
 - Property
 - Other taxes
- Investment earnings
- Miscellaneous
- Total general revenues

Change in net position

Net position - beginning, as previously reported

Restatement - change in accounting principle

Net position - beginning, as restated

Net position - ending

<u>Program Revenue</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
\$ -	\$ (19,548,493)
181,050	(5,507,964)
-	(37,899,085)
-	(4,566,638)
-	(2,971,270)
-	(357,292)
-	(887,529)
<u>181,050</u>	<u>(71,738,271)</u>
<u>\$ 181,050</u>	<u>(71,738,271)</u>

91,542,782
370,235
6,463,384
<u>908,458</u>
<u>99,284,859</u>
<u>27,546,588</u>
193,340,716
<u>(5,890,026)</u>
<u>187,450,690</u>
<u>\$ 214,997,278</u>

JOHNSON COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>General Debt Service Fund</u>
ASSETS			
Cash and cash equivalents	\$ 39,572,891	\$ 16,926,814	\$ 212,159
Investments	24,095,001	531,660	-
Receivables (net of allowances for uncollectibles):			
Taxes	1,342,074	177,977	28,199
Accounts	1,707,087	152,917	1,987
Due from other governments	25,726	-	-
Due from other funds	935,095	59,161	-
Inventories	-	519,152	-
Prepaid items	1,075,196	2,744	-
Total Assets	<u>68,753,070</u>	<u>\$ 18,370,425</u>	<u>\$ 242,345</u>
LIABILITIES			
Accounts payable	2,694,370	766,028	-
Accrued liabilities	4,121,041	325,186	-
Due to other funds	21,693	-	-
Due to other governments	-	-	-
Unearned revenue	5,722	-	-
Total Liabilities	<u>6,842,826</u>	<u>1,091,214</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	1,073,224	137,708	22,482
Total Deferred Inflows of Resources	<u>1,073,224</u>	<u>137,708</u>	<u>22,482</u>
FUND BALANCES			
Nonspendable:			
Inventories	-	519,152	-
Prepays	1,075,196	2,744	-
Restricted for:			
Capital projects	-	-	-
Contributor purposes	-	-	-
Court improvements and operations	-	-	-
Debt service	-	-	219,863
Election services	-	-	-
Health services	-	-	-
Inmate services	-	-	-
Juvenile services	-	-	-
Library services	-	-	-
Public safety personnel training	-	-	-
Public transportation projects	-	16,619,607	-
Records management	-	-	-
Special crimes operations	-	-	-
County/District attorney services	-	-	-
Sheriff services	-	-	-
Unassigned	59,761,824	-	-
Total Fund Balances	<u>60,837,020</u>	<u>17,141,503</u>	<u>219,863</u>
Total Liabilities, Deferred inflows of Resources, and Fund Balances	<u>\$ 68,753,070</u>	<u>\$ 18,370,425</u>	<u>\$ 242,345</u>

The accompanying notes are an integral part of these financial statements.

American Rescue Plan Act (ARPA) Fund	Master Thoroughfare Plan Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,687,989	\$ 32,122,340	\$ 31,942,945	\$ 123,465,138
-	-	946,963	25,573,624
-	-	35,114	1,583,364
-	-	77,859	1,939,850
-	-	647,361	673,087
-	-	34,569	1,028,825
-	-	135,760	654,912
-	-	45,112	1,123,052
<u>\$ 2,687,989</u>	<u>\$ 32,122,340</u>	<u>33,865,683</u>	<u>156,041,852</u>
-	40,162	781,384	4,281,944
-	-	138,816	4,585,043
-	-	1,008,173	1,029,866
-	-	94,653	94,653
<u>2,687,989</u>	<u>-</u>	<u>145,799</u>	<u>2,839,510</u>
<u>2,687,989</u>	<u>40,162</u>	<u>2,168,825</u>	<u>12,831,016</u>
-	-	27,895	1,261,309
<u>-</u>	<u>-</u>	<u>27,895</u>	<u>1,261,309</u>
-	-	135,760	654,912
-	-	45,112	1,123,052
-	32,082,178	13,439,415	45,521,593
-	-	32,473	32,473
-	-	1,500,318	1,500,318
-	-	-	219,863
-	-	915,103	915,103
-	-	4,550,634	4,550,634
-	-	1,621,894	1,621,894
-	-	111,126	111,126
-	-	212,845	212,845
-	-	43,411	43,411
-	-	1,726,891	18,346,498
-	-	6,022,678	6,022,678
-	-	1,041,497	1,041,497
-	-	182,370	182,370
-	-	63,045	63,045
-	-	(13,744)	59,748,080
<u>-</u>	<u>32,082,178</u>	<u>31,668,963</u>	<u>141,949,527</u>
<u>\$ 2,687,989</u>	<u>\$ 32,122,340</u>	<u>\$ 33,865,683</u>	<u>\$ 156,041,852</u>



JOHNSON COUNTY, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2025

Total fund balances - governmental funds balance sheet		\$ 141,949,527
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		101,848,838
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		17,666,675
Deferred outflows of resources are not reported in the governmental funds.		
Deferred charges on refunding	1,249,627	
Deferred outflows of pension	6,461,100	
Deferred outflows of OPEB	<u>271,000</u>	
		\$ 7,981,727
Long-term liabilities, (such as notes payable, compensated absences, net pension liability/(asset) and OPEB payable), are not due and payable in the current period and are therefore not reported in the funds. Balances at year-end are:		
Total OPEB liability	(4,182,677)	
Certificates of obligation	(45,490,000)	
Leases payable	(58,606)	
Subscriptions	(3,377,592)	
Compensated absences	(7,526,848)	
Interest payable	<u>(78,170)</u>	
		\$ (60,713,893)
Deferred inflows of resources are not reported in the governmental funds.		
Deferred inflows of pension	(1,777,435)	
Deferred inflows of OPEB	<u>(1,066,649)</u>	
		(2,844,084)
Governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Premium on bonds		(1,683,093)
Internal Service Funds are used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.		<u>10,791,581</u>
Net Position of governmental activities in the Statement of Net Position		<u>\$ 214,997,278</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	General Fund	Road & Bridge Fund	General Debt Service Fund
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Property taxes	\$ 75,908,936	\$ 11,846,816	\$ 1,619,021
Other taxes	370,235	-	-
Intergovernmental	1,684,185	154,515	-
Charges for services	21,316,102	2,401,656	-
Fines and forfeitures	1,517,065	-	-
Licenses and permits	33,000	-	-
Investment income	3,822,648	762,157	11,952
Miscellaneous	345,580	200,196	-
Total revenues	<u>104,997,751</u>	<u>15,365,340</u>	<u>1,630,973</u>
EXPENDITURES			
Current:			
General government	25,727,094	-	-
Judicial	10,414,792	-	-
Public safety	53,485,000	-	-
Highways and streets	-	9,306,480	-
Health and welfare	2,195,846	-	-
Culture and recreation	456,882	-	-
Debt service:			
Principal	837,069	-	1,325,000
Interest and fiscal charges	70,409	-	664,061
Capital outlay	4,743,045	1,874,825	-
Total expenditures	<u>97,930,137</u>	<u>11,181,305</u>	<u>1,989,061</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,067,614</u>	<u>4,184,035</u>	<u>(358,088)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of premiums	-	-	353,562
Issuance of bonds	-	-	-
Transfers in	2,042,439	560,294	-
Transfers out	(17,178,898)	(4,000)	-
Issuance of lease	-	-	-
Issuance of SBITAs	2,098,625	-	-
Insurance recoveries	145,784	-	-
Sale of capital assets	63,397	131,339	-
Total other financing sources and uses	<u>(12,828,653)</u>	<u>687,633</u>	<u>353,562</u>
NET CHANGE IN FUND BALANCES	(5,761,039)	4,871,668	(4,526)
FUND BALANCES, BEGINNING	<u>66,598,059</u>	<u>12,269,835</u>	<u>224,389</u>
FUND BALANCES, ENDING	<u>\$ 60,837,020</u>	<u>\$ 17,141,503</u>	<u>\$ 219,863</u>

The accompanying notes are an integral part of these financial statements.

American Rescue Plan Act (ARPA) Fund	Master Thoroughfare Plan Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 2,045,641	\$ 91,420,414
-	-	-	370,235
1,810,030	-	3,401,012	7,049,742
-	-	1,511,058	25,228,816
-	-	70,486	1,587,551
-	-	-	33,000
-	369,040	994,449	5,960,246
-	-	2,186,732	2,732,508
<u>1,810,030</u>	<u>369,040</u>	<u>10,209,378</u>	<u>134,382,512</u>
187,654	40,162	758,930	26,713,840
-	-	1,943,635	12,358,427
-	-	3,385,931	56,870,931
-	-	-	9,306,480
365,537	-	477,282	3,038,665
-	-	-	456,882
-	-	107,587	2,269,656
-	-	2,163	736,633
60,979	-	3,734,038	10,412,887
<u>614,170</u>	<u>40,162</u>	<u>10,409,566</u>	<u>122,164,401</u>
<u>1,195,860</u>	<u>328,878</u>	<u>(200,188)</u>	<u>12,218,111</u>
-	1,148,300	-	1,501,862
-	30,605,000	-	30,605,000
8,975	-	14,805,045	17,416,753
(1,204,835)	-	(1,029,020)	(19,416,753)
-	-	49,316	49,316
-	-	159,979	2,258,604
-	-	-	145,784
-	-	48,104	242,840
<u>(1,195,860)</u>	<u>31,753,300</u>	<u>14,033,424</u>	<u>32,803,406</u>
-	32,082,178	13,833,236	45,021,517
-	-	17,835,727	96,928,010
<u>\$ -</u>	<u>\$ 32,082,178</u>	<u>\$ 31,668,963</u>	<u>\$ 141,949,527</u>

JOHNSON COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	\$ 45,021,517
Amounts reported for governmental activities in the Statement of Activities 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 expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
Capital asset additions	16,396,569
Capital asset disposals	(12,198)
Depreciation on capital assets	(8,150,375)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	478,105
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(32,037,305)
Certain pension expenditures are not expended in the government-wide financial statements and recorded as deferred resource outflows or inflow. This item relates to contributions made after the measurement date. Additionally, a portion of the County's unrecognized deferred resource outflows related to the pension liability were amortized.	5,828,429
Certain OPEB expenditures related to employee compensation and benefits are reported in the statement of activities but do not require the use of financial resources and, therefore, are not reported as expenditures in the governmental funds.	(130,351)
Internal service funds are used by management to charge the costs of health insurance to individual funds.	<u>152,197</u>
Change in net position of governmental activities	<u>\$ 27,546,588</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

SEPTEMBER 30, 2025

	<u>Internal Service Fund</u>
ASSETS	
Current:	
Cash and cash equivalents	\$ 12,376,995
Due from other funds	<u>1,041</u>
Total assets	<u>12,378,036</u>
LIABILITIES	
Current:	
Accounts payable	1,118,174
Claims payable	<u>468,281</u>
Total liabilities	<u>1,586,455</u>
NET POSITION	
Unrestricted	<u>10,791,581</u>
Total net position	<u>\$ 10,791,581</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Internal Service Fund</u>
OPERATING REVENUES	
Employee funding rates	\$ 1,333,153
Employer funding rates	8,432,391
Other contributions	<u>3,588,263</u>
Total operating revenues	<u>13,353,807</u>
OPERATING EXPENSES	
Medical claims expenses	9,368,030
Pharmacy claims expenses	4,167,031
Administrative expenses	<u>2,169,687</u>
Total operating expenses	<u>15,704,748</u>
OPERATING INCOME (LOSS)	(2,350,941)
NONOPERATING REVENUES (EXPENSES)	
Investment income	<u>503,138</u>
Total nonoperating revenues (expenses)	<u>503,138</u>
CHANGE IN NET POSITION BEFORE TRANSFERS	<u>(1,847,803)</u>
Transfers in	<u>2,000,000</u>
NET POSITION, BEGINNING	<u>10,639,384</u>
NET POSITION, ENDING	<u>\$ 10,791,581</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash flows received from customers and others	\$ 13,353,807
Cash paid to and on behalf of employees	(13,588,663)
Cash paid to suppliers and others	<u>(1,904,703)</u>
Net cash used by operating activities	<u>(2,139,559)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Transfers in	<u>2,000,000</u>
Net cash provided by investing activities	<u>2,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>503,138</u>
Net cash provided by investing activities	<u>503,138</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	363,579
CASH AND CASH EQUIVALENTS, BEGINNING	<u>12,013,416</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>12,376,995</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating income (loss)	(2,350,941)
Change in assets and liabilities:	
Decrease (increase) in due from other funds	11,739
Increase (decrease) in accounts payable	264,984
Increase (decrease) in claims payable	(59,877)
Increase (decrease) in due to other funds	<u>(5,464)</u>
Total adjustments	<u>211,382</u>
Net cash used by operating activities	<u>\$ (2,139,559)</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2025

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 19,399,792
Accounts receivable	<u>314,452</u>
Total assets	<u>19,714,244</u>
LIABILITIES	
Accounts payable	512,045
Accrued liabilities	274,388
Due to other governments	6,046,915
Unearned revenue	<u>409,468</u>
Total liabilities	<u>7,242,816</u>
NET POSITION	
Individuals, organizations and other governments	<u>12,471,428</u>
Total net position	<u>\$ 12,471,428</u>

JOHNSON COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Custodial Funds</u>
ADDITIONS	
Collections for adult probation	\$ 4,151,561
Tax collections for other governments	7,987,858
Held for others	5,348,810
Earnings of investments	<u>46,733</u>
Total additions	<u>17,534,962</u>
DEDUCTIONS	
Payments for adult probation	4,447,511
Payments to individuals	3,011,491
Payments to other governments	<u>7,865,515</u>
Total deductions	<u>15,324,517</u>
CHANGES IN NET POSITION	2,210,445
NET POSITION, BEGINNING, AS PREVIOUSLY REPORTED	<u>6,816,582</u>
RESTATEMENT - ERROR CORRECTION	<u>3,444,401</u>
NET POSITION, BEGINNING, AS RESTATED	<u>10,260,983</u>
NET POSITION, ENDING	<u>\$ 12,471,428</u>



JOHNSON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

I. 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.

A. 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.

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 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 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.

B. 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.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the 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.

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 reports 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.

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.

The *Master Thoroughfare Plan Fund* accounts for the activity related to the Master Thoroughfare Plan adopted by County Commissioners in March 2025, and the resources associated with the related bond package.

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 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.

D. 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, SCU Federal Forfeitures Fund, District Attorney Forfeitures Fund, STOP SCU Forfeiture Fund, Sheriff Forfeiture Fund, Juvenile Justice Alternative Education Fund, Truancy Prevention and Diversion Fund, 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, 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, Pecan Valley Centers Fund, Indigent Health Care Fund, Opioid Remediation Fund, Right of Way Fund, Historical Commission Fund, Veteran's Service Juror Donations Fund, Pre-Trial Bond Supervision Fund, Fleet Maintenance Operations Fund, Sheriff Inmate Commissary Fund, District Attorney 18th Judicial Fund, Cities Readiness Initiative Fund, SB22 Sheriff's Office Fund, SB22 County Attorney Fund, SB22 District Attorney Fund, and JOCO Annex Renovation Fund), and the General Debt Service Fund.

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.

E. 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, 2025, the County had no encumbrances outstanding.

F. Cash and Investments

Cash and cash equivalents 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 cash equivalents 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.

G. 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 2024 tax levy, supporting the 2025 fiscal period budget, totaled \$0.379275 per \$100 valuation and was comprised as follows:

General Fund	\$	0.314159
Indigent Health Care Fund		0.007416
Right of Way		0.001020
Road & Bridge Fund		0.050000
General Debt Service Fund		<u>0.006681</u>
Combined Tax Rate	\$	<u>0.379276</u>

H. 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.

I. 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.

J. 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, 2025, 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:

<u>Capital Asset Classes</u>	<u>Lives</u>
Buildings and improvements	5 - 50
Furniture, equipment and vehicles	5 - 20
Right to use lease assets	5
Subscriptions based IT assets	2 - 7
Infrastructure	20 -35

K. 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 the County's estimate of the amount of accumulated vacation and compensatory time at September 30, 2025 that is more likely than not to be used or paid out in a future reporting period.

L. 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.

M. Subscription-Based Information Technology Arrangements

The County is a lessee for Subscription Based Information Technology Arrangements (SBITAs). 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.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the District's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

O. Pensions 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.

P. 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.

Q. 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.

R. 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 unassigned 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.

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 items 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, 2025, 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, 2025, 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.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

The County classifies deposits and investments for financial statement purposes as cash and cash equivalents, 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 cash equivalent 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 cash equivalents and investments, as reported on the financial statements at September 30, 2025 are as follows:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Cash and Cash Equivalents:				
Cash (petty cash and deposit accounts)	\$ 97,148,670.0	\$ 12,376,995.0	\$ 19,399,792.0	\$ 128,925,457.0
Local Government Investment Pools:				
Texas CLASS	4,842,524	-	-	4,842,524
Texas CLASS Government	4,578,344	-	-	4,578,344
TexPool	13,321,456	-	-	13,321,456
TexPool Prime	3,574,164	-	-	3,574,164
Subt-total	<u>123,465,158</u>	<u>12,376,995</u>	<u>19,399,792</u>	<u>155,241,945</u>
Investments:				
Broker Dealer:				
Treasury notes	4,538,997	-	-	4,538,997
Government Securities	256,020	-	-	256,020
U.S. Agency Securities	3,565,077	-	-	3,565,077
Certificates of Deposit	17,213,530	-	-	17,213,530
Sub-total	<u>25,573,624</u>	<u>-</u>	<u>-</u>	<u>25,573,624</u>
Total Cash and Cash Equivalents and Investments	<u>\$ 149,038,782.0</u>	<u>\$ 12,376,995.0</u>	<u>\$ 19,399,792.0</u>	<u>\$ 180,815,569.0</u>

B. 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 \$17,165, the carrying amount of the County's financial institution deposits, was \$128,908,272, while the financial institution balances totaled \$130,452,861. All these balances were covered by FDIC insurance coverage and letters of credit held by the County.

Investments

- C.** 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.

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 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.

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 terms 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, 2025 Texas CLASS, Texas CLASS Government, TexPool and TexPool Prime has a weighted average maturity of 46 days, 46 days, 44 days and 51 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, 2025, the County had the following investments:

Investment type:	Reported Value	Weighted Average Maturity (days)	Rating
Texas CLASS	\$ 4,842,524	46	AAAM
Texas CLASS Government	4,578,344	46	AAAM
TexPool	13,321,456	44	AAAM
TexPool Prime	3,574,164	51	AAAM
Treasury notes	4,538,997	NA	
Government Securities	256,020	986	
U.S. Agency Securities	3,565,077	531	
Certificates of Deposit	17,213,530	629	
Total	<u>\$ 51,890,112</u>		

Credit risk. As of September 30, 2025, 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.

D. 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 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 assets 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.

At September 30, 2025, \$3,066,825 of the County's investments were valued at level 1 inputs using a documented trade history in exact securities; \$498,252 at level 2 inputs using the documented trade history in exact security; \$1,253,452 at level 2 inputs using the option-adjusted discounted cash flow model; and \$16,216,098 at level 2 inputs using the present value of expected future cash flow model.

E. Receivables and Allowances

Receivables as of September 30, 2025, 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:

	General Fund	Road & Bridge	General Debt Service Fund	Other Governmental Funds	Total
Receivables:					
Property Taxes	\$ 2,958,254	\$ 412,755	\$ 101,280	\$ 84,396	\$ 3,556,685
Accounts	1,707,087	152,917	1,987	77,859	1,939,850
Due from other governments	<u>25,726</u>	<u>-</u>	<u>-</u>	<u>642,761</u>	<u>668,487</u>
Gross receivables	4,691,067	565,672	103,267	805,016	6,165,022
Less Allowance for Uncollectibles					
Property taxes	<u>(1,616,180)</u>	<u>(234,778)</u>	<u>(73,081)</u>	<u>(49,282)</u>	<u>(1,973,321)</u>
Net total receivables	<u>\$ 3,074,887</u>	<u>\$ 330,894</u>	<u>\$ 30,186</u>	<u>\$ 755,734</u>	<u>\$ 4,191,701</u>

F. 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, 2025 are summarized below:

Receivables	Federal Grants	State Grants	Total
Major Governmental Funds:			
General fund	\$ -	\$ 25,726	\$ 25,726
Other governmental funds	<u>18,992</u>	<u>623,769</u>	<u>642,761</u>
Total	<u>\$ 18,992</u>	<u>\$ 649,495</u>	<u>\$ 668,487</u>

G. 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, 2025:

	Judicial Receivable	Allowance for Uncollectible Accounts	Net Receivable
Justice of the peace	\$ 485,826	\$ (145,748)	\$ 340,078
County courts	1,573,951	(393,488)	1,180,463
District courts	<u>18,809,618</u>	<u>(9,404,809)</u>	<u>9,404,809</u>
Total	<u>\$ 20,869,395</u>	<u>\$ (9,944,045)</u>	<u>\$ 10,925,350</u>

H. Unearned Revenue

Governmental funds defer revenue recognition in connection with resources that have been received but not yet earned. As of September 30, 2025, the various components of unearned revenue reported in the governmental funds were as follows:

Interfund receivables and payables at September 30, 2025 consisted of the following:

	Major Funds			Total
	General Fund	American Rescue Plan Act (ARPA) Fund	Other Governmental Funds	
Unearned Revenue:				
Federal grants	\$ -	\$ 2,687,989	\$ -	\$ 2,687,989
State grants	-	-	109,689	109,689
State allocations	-	-	36,110	36,110
Other	<u>5,722</u>	<u>-</u>	<u>-</u>	<u>5,722</u>
Net total receivables	<u>\$ 5,722</u>	<u>\$ 2,687,989</u>	<u>\$ 145,799</u>	<u>\$ 2,839,510</u>

I. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables at September 30, 2025 consisted of the following:

Receivable Fund	Payable Fund	09-30-25
General Fund	Other Governmental Funds	\$ 968,605
Road & Bridge	Other Governmental Funds	38,509
Road & Bridge	General Fund	20,652
Other Governmental Funds	Other Governmental Funds	1,059
Internal Service Fund	General Fund	<u>1,041</u>
Total		<u>\$ 1,029,866</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.

Interfund transfers for the year ended September 30, 2025 consisted of the following individual fund transfers in and transfers out:

Transfer From	Transfer To	09-30-25
General Fund	Road & Bridge Fund	\$ 560,294
General Fund	ARPA	8,975
General Fund	ISF	2,000,000
American Rescue Plan Act	Other Governmental	4,835
General Fund	Other Governmental	14,576,119
Road and Bridge	Other Governmental	4,000
Other Governmental Funds	Other Governmental	186,581
American Rescue Plan Act	General Fund	1,200,000
Other Governmental Funds	General Fund	<u>842,439</u>
Total		<u>\$ 19,383,243</u>

J. Capital Assets

Capital assets activity for the year ended September 30, 2025, was as follows:

	Balance 10/1/24	Increases	Decrease	Reclass	Balance 9/30/25
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 3,559,403	\$ -	\$ -	\$ -	\$ 3,559,403
Construction in progress	<u>1,417,939</u>	<u>3,102,938</u>	<u>-</u>	<u>(2,937,938)</u>	<u>1,582,939</u>
Total assets not being depreciated	<u>4,977,342</u>	<u>3,102,938</u>	<u>-</u>	<u>(2,937,938)</u>	<u>5,142,342</u>
Capital assets, being depreciated:					
Buildings and improvements	106,096,579	649,462	-	1,034,689	107,780,730
Infrastructure	48,279,814	4,559,298	977,385	79,622	51,941,349
Furniture, equipment and vehicles	39,236,289	4,227,814	1,377,348	1,823,627	43,910,382
Right to use leased assets	243,836	49,316	147,258	-	145,894
Subscriptions based IT assets	<u>3,580,917</u>	<u>3,900,229</u>	<u>1,306,029</u>	<u>-</u>	<u>6,175,117</u>
Total capital assets being depreciated	<u>197,437,435</u>	<u>13,386,119</u>	<u>3,808,020</u>	<u>2,937,938</u>	<u>209,953,472</u>
Less accumulated depreciation:					
Buildings and improvements	47,224,539	3,175,401	-	-	50,399,940
Infrastructure	30,531,147	1,186,810	(977,385)	-	30,740,572
Furniture, equipment and vehicles	29,285,482	2,686,683	(1,334,824)	-	30,637,341
Right to use leased assets	178,526	50,371	(139,691)	-	89,206
Subscriptions based IT assets	<u>1,009,091</u>	<u>1,051,110</u>	<u>(680,284)</u>	<u>-</u>	<u>1,379,917</u>
Total accumulated depreciation	<u>108,228,785</u>	<u>8,150,375</u>	<u>(3,132,184)</u>	<u>-</u>	<u>113,246,976</u>
Total capital assets being depreciated, net	<u>89,208,650</u>	<u>5,235,744</u>	<u>6,940,204</u>	<u>2,937,938</u>	<u>96,706,496</u>
Governmental activities capital assets, net	<u>\$ 94,185,992</u>	<u>\$ 8,338,682</u>	<u>\$ 6,940,204</u>	<u>\$ -</u>	<u>\$ 101,848,838</u>

Depreciation

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

Governmental activities:		
General government		\$ 3,096,388
Judicial		50,827
Public safety		2,690,215
Highway and streets		2,101,008
Culture and recreation		44,207
Health and welfare		<u>167,730</u>
Total depreciation expense - governmental activities		<u>\$ 8,150,375</u>

Construction Commitments

Construction in progress for various projects at September 30, 2025 is as follows.

	<u>Contract Value</u>	<u>Expended To Date</u>	<u>Commitment</u>
Governmental Activities:			
Vocational Building	\$ 899,999	\$ 366,284	\$ 533,715
NS4G	710,870	469,846	241,024
Time Clock Plus	30,800	5,775	25,025
Kitchen Kettle	46,046	36,827	9,219
NETD ATS360	23,200	11,600	11,600
SO vehicles	<u>961,164</u>	<u>515,053</u>	<u>446,111</u>
Total	<u>\$ 2,672,079</u>	<u>\$ 1,405,385</u>	<u>\$ 1,266,694</u>

K. Long-Term Liabilities

Changes in Long-Term Liabilities

Transactions for the year ended September 30, 2025 are summarized as follows:

	<u>Balance 10/1/2024</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance 9/30/2025</u>	<u>Due in One Year</u>
Governmental Activities:					
Certificates of obligation bonds	\$ 16,210,000	\$ 30,605,000	\$ (1,325,000)	\$ 45,490,000	\$ 2,345,000
Lease liability	57,035	49,316	(47,745)	58,606	42,395
Subscription liability	2,587,049	2,351,092	(1,560,549)	3,377,592	944,114
Compensated absences	7,785,565	-	(258,717)	7,526,848	2,552,923
Premium on bonds	<u>199,596</u>	<u>1,501,862</u>	<u>(18,365)</u>	<u>1,683,093</u>	<u>-</u>
Total governmental activities	<u>\$ 26,839,245</u>	<u>\$ 34,507,270</u>	<u>\$ (3,210,376)</u>	<u>\$ 58,136,139</u>	<u>\$ 5,884,432</u>

Bonded Debt

Bonds payable at September 30, 2025, are summarized as follows:

	<u>Interest Rate %</u>	<u>Series Dates</u>			<u>Bonds Outstanding 9/30/2025</u>
		<u>Issued</u>	<u>Maturity</u>	<u>Callable</u>	
General Obligation					
Refunding Bonds:					
Taxable Series 2021	1.800-3.000	2021	2035	2031	\$ 14,885,000
Unlimited Tax					
Road Bonds:					
Series 2025	5.000	2025	2045	2035	<u>30,605,000</u>
Total					<u>\$ 45,490,000</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, 2025, the amount of ad valorem taxes collected for interest and sinking was \$1,619,021, while the debt service requirements for principal and interest was \$1,641,816. 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, 2025:

Year Ended September 30,	Principal	Interest	Total Requirements
2026	\$ 2,345,000	\$ 2,002,700	\$ 4,347,700
2027	2,645,000	1,702,415	4,347,415
2028	2,740,000	1,609,865	4,349,865
2029	1,665,000	1,542,640	3,207,640
2030	1,705,000	1,502,115	3,207,115
2031-2035	9,155,000	6,876,205	16,031,205
2036-2040	11,050,000	4,982,750	16,032,750
2041-2045	14,185,000	1,844,375	16,029,375
Totals	<u>\$ 45,490,000</u>	<u>\$ 22,063,065</u>	<u>\$ 67,553,065</u>

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 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 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.

In November 2024, the County entered a two-year lease agreement for the lease of public safety equipment. Based on this agreement, the County is required to make annual payments of \$25,000. 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 \$49,316 using 2.363% discount rate during the current fiscal year.

The future principal and interest lease payments as of September 30, 2025, were as follows:

Year Ended September 30,	Principal	Interest	Total Requirements
2026	\$ 42,395	\$ 1,553	\$ 43,948
2027	12,505	369	12,874
2028	3,706	50	3,756
Totals	<u>\$ 58,606</u>	<u>\$ 1,972</u>	<u>\$ 60,578</u>

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, 2025 is \$6,175,117 with accumulated amortization of \$1,379,917.

The future principal and interest SBITA payments for governmental activities as of September 30, 2025 are as follows:

Year Ended September 30,	Principal	Interest	Total Requirements
2026	\$ 944,114	\$ 83,896	\$ 1,028,010
2027	1,022,050	58,583	1,080,633
2028	717,787	32,723	750,510
2029	548,715	12,730	561,445
2030	144,926	1,523	146,449
Totals	<u>\$ 3,377,592</u>	<u>\$ 189,455</u>	<u>\$ 3,567,047</u>

L. Defined Benefit Pension Plan

Plan Description

The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCERS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

Benefits Provided

TCERS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCERS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. By law, employee accounts earn 7%. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCERS Act.

Employees covered by benefit terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	451
Inactive employees entitled to but not yet receiving benefits	739
Active employees	<u>862</u>
	<u>2,052</u>

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 12.45% in calendar years 2024 and 2025. The County's contributions to TCDRS for the year ended September 30, 2025, were \$7,649,164 and were equal to the required contribution.

Net Pension Liability/(Asset)

The County's Net Pension Liability/(Asset) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions Used for Calculations

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00%
Long-term investment return	7.50%

There are no automatic Cost-of-Living Adjustments (COLAs) and no COLAs are considered to be substantively automatic. Each year, the district may elect an ad hoc COLA for its retirees (if any). No assumption for future cost-of-living adjustments is included in the funding valuation.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial assumptions that determined the total pension liability as of December 31, 2023, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS assets is determined by adding 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's investment consultant, Cliffwater LLC. The numbers shown are based on January 2025 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed 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 target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%

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

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 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.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

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

	Discount Rate (6.60%)	Discount Rate (7.60%)	Discount Rate (8.60%)
Total Pension Liability	\$ 213,163,816	\$ 187,657,641	\$ 166,445,088
Fiduciary Net Position	<u>193,137,657</u>	<u>193,137,657</u>	<u>193,137,657</u>
Net Pension Liability/(Asset)	<u>\$ 20,026,159</u>	<u>\$ (5,480,016)</u>	<u>\$ (26,692,569)</u>

Pension Plan Fiduciary Net Position

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

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/ (Asset)
Balance at 12/31/2023	\$ 174,407,778	\$ 172,798,105	\$ 1,609,673
Changes for the year:			
Service cost	7,290,354	-	7,290,354
Interest on total pension liability ⁽¹⁾	13,491,636	-	13,491,636
Effect of economic/demographic gains or losses	976,895	-	976,895
Refund of contributions	(868,037)	(868,037)	-
Benefit payments	(7,640,985)	(7,640,985)	-
Administrative expenses	-	(105,136)	105,136
Member contributions	-	3,991,923	(3,991,923)
Net investment income	-	17,668,506	(17,668,506)
Employer contributions	-	7,099,909	(7,099,909)
Other ⁽²⁾	-	193,372	(193,372)
Balance at 12/31/2024	<u>\$ 187,657,641</u>	<u>\$ 193,137,657</u>	<u>\$ (5,480,016)</u>

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

For the year ended September 30, 2025, the County recognized pension income of \$1,820,726. At September 30, 2025, 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 experience	\$ 823,044	\$ 126,877
Difference between projected and actual earnings	-	1,650,558
Contributions subsequent to the measurement date	<u>5,638,056</u>	<u>-</u>
Total	<u>\$ 6,461,100</u>	<u>\$ 1,777,435</u>

\$5,638,056 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,		
2025	\$	(1,041,756)
2026		2,647,747
2027		(1,673,140)
2028		(887,242)

M. Other Post-Employment Benefits (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.

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.

Employees covered by benefit terms

The number of employees currently covered by the benefit terms is as follows:

Inactive employees receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	-
Active employees	542

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, 2025, 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 \$4,182,677 was measured as of September 30, 2025 utilizing the actuarial valuation performed as of September 30, 2024.

Actuarial Assumptions

The total OPEB liability in the September 30, 2024 actuarial valuation was determined using the following actuarial assumptions:

Measurement year ended	September 30, 2024
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.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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%.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the total OPEB Liability.

	1% Decrease in Discount Rate (2.06%)	Current Discount Rate (3.06%)	1% Increase in Discount Rate (4.06%)
Total OPEB liability	\$ 4,483,077	\$ 4,182,677	\$ 3,902,866

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%)	Current Trend Rate (4.50%)	1% Increase in Trend Rate (5.50%)
Total OPEB liability	\$ 3,771,839	\$ 4,182,677	\$ 4,662,083

OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs

At September 30, 2025, the County reported a liability of \$4,182,677 for its total OPEB liability. The total OPEB Liability was determined by an actuarial valuation as of September 30, 2024. For the year ended September 30, 2025, the County recognized OPEB expense of \$329,799. There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

Changes in the Total OPEB Liability

	Changes in Total OPEB Liability
Balance as of December 31, 2023	\$ 3,813,207
Changes for the year:	
Service Cost	405,862
Interest on the total OPEB liability ¹	167,162
Benefit payments	(203,554)
Balances as of December 31, 2024	<u>\$ 4,182,677</u>

At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,854	\$ 804,189
Changes of assumptions	<u>251,146</u>	<u>262,460</u>
Total	<u>\$ 271,000</u>	<u>\$ 1,066,649</u>

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

<u>Year Ended September 30,</u>	<u>OPEB Expense</u>
2026	\$ (242,091)
2027	(238,462)
2028	(183,848)
2029	(71,194)
2030	(60,054)

N. 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, 2024 through September 30, 2025. 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, 2025 was \$13,353,807. 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, 2025 was \$468,281.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025.

	<u>2025</u>
Claims payable - October 1,	\$ 528,158
Incurred claims	13,535,061
Payment of claims	<u>(12,476,764)</u>
Claims payable - September 30,	<u>\$ 1,586,455</u>

The following is a reconciliation of claims payable at September 30, 2025.

	<u>2025</u>
Claims payable:	
Actual	\$ 1,118,174
Estimated	<u>468,281</u>
Total claims payable	<u>\$ 1,586,455</u>

O. Grants, Entitlements and Shared Revenues

During the year ended September 30, 2025, 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 \$1,000,000 threshold.

P. 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, 2025. As of September 30, 2025, bail bonds outstanding totaled \$25,405,249 and collateral pledged against these bonds amounted to \$3,063,242, respectively.

Q. 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, 2025.

R. 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 varied and appropriate coverage, with most claims subject to a \$5,000 deductible.

S. 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, 2025, the County abated property taxes totaling \$429,811 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 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.

T. Subsequent Events

On November 6, 2025, the County purchased land in the amount of \$851,068. This transaction will be reported in fiscal year 2026.

U. Accounting Changes

Change in Accounting Principle

During fiscal year 2025, the County implemented GASB Statement No. 101, *Compensated Absences*. The adoption of this standard resulted in the recognition of additional liabilities for compensated absences in the government-wide financial statements. The cumulative effect of the accounting change increased liabilities and decreased beginning net position by \$5,890,026.

Error Correction

During fiscal year 2025, the County identified an error in the financial reporting of certain fiduciary activities. In prior years, the County reported fiduciary liabilities instead of fiduciary net position in several funds. This error resulted in the understatement of net position and overstatement of liabilities in the fiduciary funds. The cumulative effect of the error resulted in a restatement of beginning fiduciary net position in the amount of \$3,444,401.

V. New Accounting Guidance

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the City include the following:

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 105, *Subsequent Events* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of subsequent events. This Statement defines subsequent events as transactions or other events that occur after the date of the financial reporting statements but before the date the financial statements are available to be issued and clarifies the categories of subsequent events, when recognition is required, and when note disclosure is required. This Statement will become effective for reporting periods beginning after June 15, 2026, and the impact has not yet been determined.



**REQUIRED
SUPPLEMENTARY INFORMATION**

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Property taxes	\$ 75,002,043	\$ 75,002,043	\$ 75,908,936	\$ 906,893
Other taxes	270,000	270,000	370,235	100,235
Intergovernmental	1,630,707	1,630,707	1,684,185	53,478
Charges for services	21,822,960	21,822,960	21,316,102	(506,858)
Fines and forfeitures	998,000	998,000	1,517,065	519,065
Licenses and permits	26,000	26,000	33,000	7,000
Investment income	2,428,000	2,428,000	3,822,648	1,394,648
Miscellaneous	569,087	569,087	345,580	(223,507)
Total revenues	<u>102,746,797</u>	<u>102,746,797</u>	<u>104,997,751</u>	<u>2,250,954</u>
EXPENDITURES				
Current:				
General government:				
County clerk:				
Salaries and wages, and employee benefits	3,056,263	3,080,024	2,943,570	136,454
Operating expenditures	<u>102,400</u>	<u>103,062</u>	<u>98,847</u>	<u>4,215</u>
Total county clerk	<u>3,158,663</u>	<u>3,183,086</u>	<u>3,042,417</u>	<u>140,669</u>
County judge:				
Salaries and wages, and employee benefits	598,883	599,576	581,452	18,124
Operating expenditures	<u>15,050</u>	<u>15,050</u>	<u>7,709</u>	<u>7,341</u>
Total county judge	<u>613,933</u>	<u>614,626</u>	<u>589,161</u>	<u>25,465</u>
County commissioners:				
Salaries and wages, and employee benefits	<u>686,294</u>	<u>688,450</u>	<u>688,109</u>	<u>341</u>
Total county commissioners	<u>686,294</u>	<u>688,450</u>	<u>688,109</u>	<u>341</u>
Veterans:				
Salaries and wages, and employee benefits	331,434	342,220	342,215	5
Operating expenditures	<u>14,800</u>	<u>14,800</u>	<u>6,588</u>	<u>8,212</u>
Total veterans	<u>346,234</u>	<u>357,020</u>	<u>348,803</u>	<u>8,217</u>
Engineering:				
Salaries and wages, and employee benefits	202,607	203,101	202,532	569
Operating expenditures	<u>3,900</u>	<u>3,900</u>	<u>644</u>	<u>3,256</u>
Total engineering	<u>206,507</u>	<u>207,001</u>	<u>203,176</u>	<u>3,825</u>
Public works:				
Salaries and wages, and employee benefits	1,040,678	1,055,250	925,028	130,222
Operating expenditures	<u>52,975</u>	<u>52,975</u>	<u>38,337</u>	<u>14,638</u>
Total public works	<u>1,093,653</u>	<u>1,108,225</u>	<u>963,365</u>	<u>144,860</u>
Facilities management:				
Salaries and wages, and employee benefits	1,831,853	1,834,509	1,784,539	49,970
Operating expenditures	3,068,588	2,984,624	2,558,423	426,201
Capital outlay	<u>272,339</u>	<u>361,547</u>	<u>364,244</u>	<u>(2,697)</u>
Total facilities management	<u>5,172,780</u>	<u>5,180,680</u>	<u>4,707,206</u>	<u>473,474</u>
Economic development:				
Salaries and wages, and employee benefits	<u>151,542</u>	<u>151,542</u>	-	<u>151,542</u>
Total economic development	<u>151,542</u>	<u>151,542</u>	-	<u>151,542</u>

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
Purchasing:				
Salaries and wages, and employee benefits	\$ 772,807	\$ 776,626	\$ 770,527	\$ 6,099
Operating expenditures	100,161	102,641	81,410	21,231
Capital outlay	-	-	8,098	(8,098)
Total purchasing	<u>872,968</u>	<u>879,267</u>	<u>860,035</u>	<u>19,232</u>
Information systems:				
Salaries and wages, and employee benefits	1,699,216	1,720,194	1,715,712	4,482
Operating expenditures	2,875,021	1,989,890	1,388,212	601,678
Capital outlay	230,000	913,144	907,984	5,160
Debt service	-	-	417,622	(417,622)
Total information systems	<u>4,804,237</u>	<u>4,623,228</u>	<u>4,429,530</u>	<u>193,698</u>
Mail room:				
Salaries and wages, and employee benefits	135,645	137,733	135,948	1,785
Operating expenditures	13,500	13,500	4,446	9,054
Total mail room	<u>149,145</u>	<u>151,233</u>	<u>140,394</u>	<u>10,839</u>
Telecommunications:				
Salaries and wages, and employee benefits	64,414	64,414	64,550	(136)
Total telecommunications	<u>64,414</u>	<u>64,414</u>	<u>64,550</u>	<u>(136)</u>
Personnel:				
Salaries and wages, and employee benefits	623,027	631,310	605,669	25,641
Operating expenditures	35,426	40,408	20,785	19,623
Total personnel	<u>658,453</u>	<u>671,718</u>	<u>626,454</u>	<u>45,264</u>
County tax collector:				
Salaries and wages, and employee benefits	2,291,553	2,293,881	2,115,327	178,554
Operating expenditures	369,059	343,571	279,210	64,361
Capital outlay	-	112,730	112,730	-
Total county tax collector	<u>2,660,612</u>	<u>2,750,182</u>	<u>2,507,267</u>	<u>242,915</u>
Non-departmental:				
Salaries and wages, and employee benefits	1,484,999	767,426	733,847	33,579
Operating expenditures	5,445,948	4,886,371	4,634,878	251,493
Capital outlay	-	624,699	664,519	(39,820)
Debt service	-	-	128,595	(128,595)
Total non-departmental	<u>6,930,947</u>	<u>6,278,496</u>	<u>6,161,839</u>	<u>116,657</u>
Information systems-financial:				
Operating expenditures	75,651	141,651	18,352	123,299
Debt service	-	-	61,478	(61,478)
Total information systems-financial	<u>75,651</u>	<u>141,651</u>	<u>79,830</u>	<u>61,821</u>
County auditor:				
Salaries and wages, and employee benefits	1,694,092	1,711,697	1,693,871	17,826
Operating expenditures	57,900	57,900	37,115	20,785
Total county auditor	<u>1,751,992</u>	<u>1,769,597</u>	<u>1,730,986</u>	<u>38,611</u>

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
County treasurer:				
Salaries and wages, and employee benefits	\$ 269,873	\$ 269,873	\$ 260,736	\$ 9,137
Operating expenditures	<u>12,600</u>	<u>19,038</u>	<u>17,454</u>	<u>1,584</u>
Total county treasurer	<u>282,473</u>	<u>288,911</u>	<u>278,190</u>	<u>10,721</u>
Elections:				
Salaries and wages, and employee benefits	833,659	834,659	630,272	204,387
Operating expenditures	206,054	206,428	124,816	81,612
Debt service	<u>-</u>	<u>-</u>	<u>7,217</u>	<u>(7,217)</u>
Total elections	<u>1,039,713</u>	<u>1,041,087</u>	<u>762,305</u>	<u>278,782</u>
County extension:				
Salaries and wages, and employee benefits	287,520	287,520	220,538	66,982
Operating expenditures	<u>42,246</u>	<u>42,246</u>	<u>25,436</u>	<u>16,810</u>
Total county extension	<u>329,766</u>	<u>329,766</u>	<u>245,974</u>	<u>83,792</u>
Total general government	<u>31,049,977</u>	<u>30,480,180</u>	<u>28,429,591</u>	<u>2,050,589</u>
Judicial:				
County court at law I:				
Salaries and wages, and employee benefits	783,430	792,591	784,039	8,552
Operating expenditures	<u>300,000</u>	<u>298,500</u>	<u>239,325</u>	<u>59,175</u>
Total county court at law I	<u>1,083,430</u>	<u>1,091,091</u>	<u>1,023,364</u>	<u>67,727</u>
County court at law II:				
Salaries and wages, and employee benefits	600,721	614,799	612,390	2,409
Operating expenditures	<u>314,900</u>	<u>282,900</u>	<u>227,437</u>	<u>55,463</u>
Total county court at law II	<u>915,621</u>	<u>897,699</u>	<u>839,827</u>	<u>57,872</u>
General county court:				
Salaries and wages, and employee benefits	63,665	63,665	42,012	21,653
Operating expenditures	<u>10,050</u>	<u>10,050</u>	<u>3,052</u>	<u>6,998</u>
Total general county court	<u>73,715</u>	<u>73,715</u>	<u>45,064</u>	<u>28,651</u>
General district court:				
Salaries and wages, and employee benefits	220,581	221,014	169,022	51,992
Operating expenditures	<u>123,510</u>	<u>216,335</u>	<u>213,548</u>	<u>2,787</u>
Total general district court	<u>344,091</u>	<u>437,349</u>	<u>382,570</u>	<u>54,779</u>
249th district court:				
Salaries and wages, and employee benefits	411,472	416,474	412,682	3,792
Operating expenditures	<u>421,600</u>	<u>452,307</u>	<u>415,077</u>	<u>37,230</u>
Total 249th district court	<u>833,072</u>	<u>868,781</u>	<u>827,759</u>	<u>41,022</u>
18th district court:				
Salaries and wages, and employee benefits	377,408	379,951	378,898	1,053
Operating expenditures	<u>443,000</u>	<u>470,990</u>	<u>423,102</u>	<u>47,888</u>
Total 18th district court	<u>820,408</u>	<u>850,941</u>	<u>802,000</u>	<u>48,941</u>
413th district court:				
Salaries and wages, and employee benefits	429,000	432,003	430,020	1,983
Operating expenditures	<u>748,658</u>	<u>692,725</u>	<u>372,191</u>	<u>320,534</u>
Total 413th district court	<u>1,177,658</u>	<u>1,124,728</u>	<u>802,211</u>	<u>322,517</u>

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
District clerk:				
Salaries and wages, and employee benefits	\$ 2,158,305	\$ 2,161,065	\$ 2,118,017	\$ 43,048
Operating expenditures	<u>100,499</u>	<u>107,799</u>	<u>80,002</u>	<u>27,797</u>
Total district clerk	<u>2,258,804</u>	<u>2,268,864</u>	<u>2,198,019</u>	<u>70,845</u>
Jury:				
Operating expenditures	<u>280,748</u>	<u>202,070</u>	<u>171,520</u>	<u>30,550</u>
Total jury	<u>280,748</u>	<u>202,070</u>	<u>171,520</u>	<u>30,550</u>
Justice of the peace #1:				
Salaries and wages, and employee benefits	464,311	464,311	454,680	9,631
Operating expenditures	<u>29,500</u>	<u>30,675</u>	<u>23,921</u>	<u>6,754</u>
Total justice of the peace #1	<u>493,811</u>	<u>494,986</u>	<u>478,601</u>	<u>16,385</u>
Justice of the peace #2:				
Salaries and wages, and employee benefits	440,284	442,966	400,125	42,841
Operating expenditures	<u>31,350</u>	<u>31,350</u>	<u>27,063</u>	<u>4,287</u>
Total justice of the peace #2	<u>471,634</u>	<u>474,316</u>	<u>427,188</u>	<u>47,128</u>
Justice of the peace #3:				
Salaries and wages, and employee benefits	466,785	469,643	468,110	1,533
Operating expenditures	<u>31,900</u>	<u>31,900</u>	<u>21,837</u>	<u>10,063</u>
Total justice of the peace #3	<u>498,685</u>	<u>501,543</u>	<u>489,947</u>	<u>11,596</u>
Justice of the peace #4:				
Salaries and wages, and employee benefits	445,533	451,676	425,302	26,374
Operating expenditures	<u>30,300</u>	<u>30,300</u>	<u>17,045</u>	<u>13,255</u>
Total justice of the peace #4	<u>475,833</u>	<u>481,976</u>	<u>442,347</u>	<u>39,629</u>
Information systems-judicial:				
Operating expenditures	<u>145,475</u>	<u>368,215</u>	<u>368,214</u>	<u>1</u>
Total information systems-judicial	<u>145,475</u>	<u>368,215</u>	<u>368,214</u>	<u>1</u>
Bail bonds office:				
Salaries and wages, and employee benefits	84,542	84,749	83,837	912
Operating expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,505</u>	<u>495</u>
Total bail bonds office	<u>86,542</u>	<u>86,749</u>	<u>85,342</u>	<u>1,407</u>
Adult probation:				
Operating expenditures	<u>8,200</u>	<u>8,200</u>	<u>2,815</u>	<u>5,385</u>
Total adult probation	<u>8,200</u>	<u>8,200</u>	<u>2,815</u>	<u>5,385</u>
Juvenile probation:				
Salaries and wages, and employee benefits	295,808	297,651	278,133	19,518
Operating expenditures	<u>1,409,100</u>	<u>1,409,100</u>	<u>751,223</u>	<u>657,877</u>
Total juvenile probation	<u>1,704,908</u>	<u>1,706,751</u>	<u>1,029,356</u>	<u>677,395</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 judicial	<u>11,673,135</u>	<u>11,938,474</u>	<u>10,416,144</u>	<u>1,522,330</u>

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
Public safety:				
Fire marshal:				
Salaries and wages, and employee benefits	\$ 69,940	\$ 73,304	\$ 72,831	\$ 473
Operating expenditures	9,449	11,074	8,165	2,909
Total fire marshal	79,389	84,378	80,996	3,382
Information systems - public safety:				
Operating expenditures	379,713	444,353	369,655	74,698
Capital outlay	-	783,685	591,897	191,788
Debt service	-	-	57,688	(57,688)
Total information systems - public safety	379,713	1,228,038	1,019,240	208,798
County attorney:				
Salaries and wages, and employee benefits	3,091,553	3,092,361	2,905,248	187,113
Operating expenditures	108,860	108,485	95,774	12,711
Capital Outlay	-	90,294	58,783	31,511
Debt Service	-	-	1,169	(1,169)
Total county attorney	3,200,413	3,291,140	3,060,974	230,166
District attorney:				
Salaries and wages, and employee benefits	3,331,550	3,235,879	3,019,686	216,193
Operating expenditures	165,561	165,561	139,522	26,039
Total district attorney	3,497,111	3,401,440	3,159,208	242,232
County/district attorney supplement:				
Salaries and wages, and employee benefits	22,064	22,064	-	22,064
Total county/district attorney supplement	22,064	22,064	-	22,064
Constable - precinct 1:				
Salaries and wages, and employee benefits	683,110	683,683	654,805	28,878
Operating expenditures	123,775	116,577	110,152	6,425
Capital outlay	158,674	174,088	174,087	1
Total constable - precinct 1	965,559	974,348	939,044	35,304
Constable - precinct 2:				
Salaries and wages, and employee benefits	535,517	538,368	533,636	4,732
Operating expenditures	71,166	67,866	51,745	16,121
Capital outlay	-	100,845	100,845	-
Total constable - precinct 2	606,683	707,079	686,226	20,853
Constable - precinct 3:				
Salaries and wages, and employee benefits	428,860	430,680	429,483	1,197
Operating expenditures	51,906	51,906	22,051	29,855
Total constable - precinct 3	480,766	482,586	451,534	31,052
Constable - precinct 4:				
Salaries and wages, and employee benefits	593,551	625,501	617,513	7,988
Operating expenditures	131,116	131,116	77,020	54,096
Capital outlay	92,291	89,501	72,147	17,354
Total constable - precinct 4	724,667	756,617	694,533	62,084

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
Sheriff Admin- Patrol:				
Salaries and wages, and employee benefits	\$ 16,156,714	\$ 15,928,794	\$ 15,623,769	\$ 305,025
Operating expenditures	1,898,356	1,815,429	1,527,233	288,196
Capital outlay	558,353	1,125,643	1,125,642	1
Debt service	-	-	172,529	(172,529)
Total sheriff admin - patrol	<u>18,613,423</u>	<u>18,869,866</u>	<u>18,449,173</u>	<u>420,693</u>
Sheriff - Jail:				
Salaries and wages, and employee benefits	19,641,209	20,168,822	20,050,538	118,284
Operating expenditures	3,640,553	3,600,761	3,293,562	307,199
Capital outlay	74,639	474,504	464,044	10,460
Total sheriff admin - patrol	<u>23,356,401</u>	<u>24,244,087</u>	<u>23,808,144</u>	<u>435,943</u>
Jail medical:				
Salaries and wages, and employee benefits	3,106,247	2,844,779	2,627,892	216,887
Operating expenditures	708,890	645,585	537,082	108,503
Total jail - medical	<u>3,815,137</u>	<u>3,490,364</u>	<u>3,164,974</u>	<u>325,390</u>
Sheriff commissary:				
Salaries and wages, and employee benefits	791,530	809,778	642,440	167,338
Total jail - medical	<u>791,530</u>	<u>809,778</u>	<u>642,440</u>	<u>167,338</u>
Texas DPS office:				
Salaries and wages, and employee benefits	89,219	89,436	89,615	(179)
Operating expenditures	750	750	597	153
Total Texas DPS office	<u>89,969</u>	<u>90,186</u>	<u>90,212</u>	<u>(26)</u>
Total public safety	<u>56,715,116</u>	<u>58,541,472</u>	<u>56,318,845</u>	<u>2,222,627</u>
Highways and streets:				
Information systems - highways and streets:				
Debt service	-	-	5,462	(5,462)
Total information systems - highways and street:	-	-	5,462	(5,462)
Total highways and streets	-	-	5,462	(5,462)
Health and welfare:				
Medical examiner:				
Salaries and wages, and employee benefits	526,014	543,276	524,308	18,968
Operating expenditures	595,836	610,822	602,910	7,912
Capital outlay	67,500	76,066	75,346	720
Total medical examiner	<u>1,189,350</u>	<u>1,230,164</u>	<u>1,202,564</u>	<u>27,600</u>
Emergency management:				
Salaries and wages, and employee benefits	170,572	171,367	166,172	5,195
Operating expenditures	14,285	13,510	7,283	6,227
Capital outlay	-	6,295	6,295	-
Total emergency management	<u>184,857</u>	<u>191,172</u>	<u>179,750</u>	<u>11,422</u>
Radio management:				
Salaries and wages, and employee benefits	211,374	212,834	178,707	34,127
Operating expenditures	665,715	722,115	686,466	35,649
Debt service	-	-	30,628	(30,628)
Total radio management	<u>877,089</u>	<u>934,949</u>	<u>895,801</u>	<u>39,148</u>
Information systems - health and welfare:				
Debt service	-	-	16,992	(16,992)
Total information systems - health and welfare	-	-	16,992	(16,992)
Total health and welfare	<u>2,251,296</u>	<u>2,356,285</u>	<u>2,295,107</u>	<u>61,178</u>

JOHNSON COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
Culture and recreation:				
Hamm Creek Park:				
Salaries and wages, and employee benefits	\$ 472,015	\$ 475,267	\$ 416,117	\$ 59,150
Operating expenditures	42,400	41,294	40,765	529
Capital outlay	-	8,106	8,106	-
Total Hamm Creek Park	<u>514,415</u>	<u>524,667</u>	<u>464,988</u>	<u>59,679</u>
Total culture and recreation	<u>514,415</u>	<u>524,667</u>	<u>464,988</u>	<u>59,679</u>
Total expenditures	<u>104,455,235</u>	<u>103,841,078</u>	<u>97,930,137</u>	<u>5,910,941</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,708,438)</u>	<u>(1,094,281)</u>	<u>7,067,614</u>	<u>8,161,895</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,734,494	1,300,182	2,042,439	742,257
Transfers out	(7,223,574)	(16,616,974)	(17,178,898)	(561,924)
Issuance of SBITAs	-	2,290,963	2,098,625	(192,338)
Insurance recoveries	1,000	1,000	145,784	144,784
Sale of capital assets	<u>60,000</u>	<u>60,000</u>	<u>63,397</u>	<u>3,397</u>
Total other financing sources and uses	<u>(4,428,080)</u>	<u>(12,964,829)</u>	<u>(12,828,653)</u>	<u>136,176</u>
NET CHANGE IN FUND BALANCE	<u>(6,136,518)</u>	<u>(14,059,110)</u>	<u>(5,761,039)</u>	<u>8,298,071</u>
FUND BALANCES, BEGINNING	<u>66,598,059</u>	<u>66,598,059</u>	<u>66,598,059</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 60,461,541</u>	<u>\$ 52,538,949</u>	<u>\$ 60,837,020</u>	<u>\$ 8,298,071</u>

JOHNSON COUNTY, TEXAS

ROAD & BRIDGE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Property taxes	\$11,680,094	\$11,680,094	\$11,846,816	\$ 166,722
Intergovernmental	72,200	72,200	154,515	82,315
Charges for services	2,194,400	2,194,400	2,401,656	207,256
Investment income	306,600	306,600	762,157	455,557
Miscellaneous	184,540	184,540	200,196	15,656
Total revenues	<u>14,437,834</u>	<u>14,437,834</u>	<u>15,365,340</u>	<u>927,506</u>
EXPENDITURES				
Current:				
Highways and streets:				
Road & bridge precinct 1:				
Salaries and wages and employee benefits	1,922,571	1,922,571	1,660,664	261,907
Operating expenditures	1,882,098	1,879,598	989,435	890,163
Capital outlay	668,992	667,492	582,358	85,134
Total road and bridge precinct 1	<u>4,473,661</u>	<u>4,469,661</u>	<u>3,232,457</u>	<u>1,237,204</u>
Road & bridge precinct 2:				
Salaries and wages and employee benefits	1,463,089	1,463,089	943,064	520,025
Operating expenditures	2,786,429	2,786,429	668,372	2,118,057
Capital outlay	450,500	450,500	393,941	56,559
Total road and bridge precinct 2	<u>4,700,018</u>	<u>4,700,018</u>	<u>2,005,377</u>	<u>2,694,641</u>
Road & bridge precinct 3:				
Salaries and wages and employee benefits	1,858,014	1,858,014	1,407,285	450,729
Operating expenditures	2,096,061	1,541,468	855,127	686,341
Capital outlay	527,000	1,082,000	586,828	495,172
Total road and bridge precinct 3	<u>4,481,075</u>	<u>4,481,482</u>	<u>2,849,240</u>	<u>1,632,242</u>
Road & bridge precinct 4:				
Salaries and wages and employee benefits	2,002,940	2,002,940	1,618,204	384,736
Operating expenditures	2,252,293	1,894,693	1,164,532	730,161
Capital outlay	385,500	743,100	311,495	431,605
Total road and bridge precinct 4	<u>4,640,733</u>	<u>4,640,733</u>	<u>3,094,231</u>	<u>1,546,502</u>
Total expenditures	<u>18,295,487</u>	<u>18,291,894</u>	<u>11,181,305</u>	<u>7,110,589</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,857,653)</u>	<u>(3,854,060)</u>	<u>4,184,035</u>	<u>8,038,095</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	558,946	558,946	560,294	1,348
Transfers out	-	(4,000)	(4,000)	-
Sale of capital assets	4,000	4,000	131,339	127,339
Total other financing sources and uses	<u>562,946</u>	<u>558,946</u>	<u>687,633</u>	<u>128,687</u>
NET CHANGE IN FUND BALANCE	<u>(3,294,707)</u>	<u>(3,295,114)</u>	<u>4,871,668</u>	<u>8,166,782</u>
FUND BALANCES, BEGINNING	<u>4,463,446</u>	<u>12,269,835</u>	<u>12,269,835</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,168,739</u>	<u>\$ 8,974,721</u>	<u>\$17,141,503</u>	<u>\$ 8,166,782</u>

JOHNSON COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Plan Year Ended December 31	2015	2016	2017	2018
Total Pension Liability				
Service Cost	\$ 3,356,710	\$ 3,686,376	\$ 3,602,644	\$ 3,466,432
Interest total pension liability	7,131,530	7,591,733	8,331,782	8,924,763
Effect of plan changes	(605,396)	-	-	-
Effect of assumption changes or inputs	1,024,387	-	409,272	-
Effect of economic/demographic (gains) or losses	(1,277,227)	291,215	(183,883)	393,570
Benefit payments/refunds of contributions	<u>(3,799,131)</u>	<u>(4,014,436)</u>	<u>(4,450,589)</u>	<u>(4,965,130)</u>
Net change in total pension liability	5,830,873	7,554,888	7,709,226	7,819,635
Total pension liability - beginning	<u>88,055,066</u>	<u>93,885,939</u>	<u>101,440,827</u>	<u>109,150,053</u>
Total pension liability - ending (a)	<u>\$ 93,885,939</u>	<u>\$ 101,440,827</u>	<u>\$ 109,150,053</u>	<u>\$ 116,969,688</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,511,927	\$ 2,617,668	\$ 2,704,447	\$ 2,886,381
Member contributions	1,703,829	1,805,291	1,873,863	1,867,348
Investment income net of investment expenses	(616,199)	6,229,109	13,284,062	(1,946,155)
Benefit payments refunds of contributions	(3,799,131)	(4,014,436)	(4,450,589)	(4,965,130)
Administrative expenses	(60,576)	(67,695)	(69,388)	(82,009)
Other	<u>199,540</u>	<u>409,118</u>	<u>1,058</u>	<u>4,182</u>
Net change in plan fiduciary net position	(60,610)	6,979,055	13,343,453	(2,235,383)
Plan fiduciary net position - beginning	<u>84,075,965</u>	<u>84,015,355</u>	<u>90,994,410</u>	<u>104,337,863</u>
Plan fiduciary net position - ending (b)	<u>\$ 84,015,355</u>	<u>\$ 90,994,410</u>	<u>\$ 104,337,863</u>	<u>\$ 102,102,480</u>
Net pension liability (asset)- ending (a) - (b)	<u>\$ 9,870,584</u>	<u>\$ 10,446,417</u>	<u>\$ 4,812,190</u>	<u>\$ 14,867,208</u>
Fiduciary net position as a percentage of total pension liability	89.49%	89.70%	95.59%	87.29%
Covered payroll	\$ 24,340,413	\$ 25,789,868	\$ 26,104,730	\$ 26,676,399
Net pension liability (asset) as a percentage of covered payroll	40.55%	40.51%	18.43%	55.73%

	2019	2020	2021	2022	2023	2024
\$	3,590,557	\$ 3,983,381	\$ 4,594,581	\$ 5,829,990	\$ 6,560,918	\$ 7,290,354
	9,554,779	10,246,724	10,987,082	11,756,529	12,621,607	13,491,636
	-	-	-	-	-	-
	-	8,110,474	(114,592)	-	-	-
	313,482	796,747	(207,101)	361,493	(253,755)	976,895
	<u>(5,303,269)</u>	<u>(5,315,194)</u>	<u>(6,061,159)</u>	<u>(6,692,544)</u>	<u>(7,922,640)</u>	<u>(8,509,022)</u>
	8,155,549	17,822,132	9,198,811	11,255,468	11,006,130	13,249,863
	<u>116,969,688</u>	<u>125,125,237</u>	<u>142,947,369</u>	<u>152,146,180</u>	<u>163,401,648</u>	<u>174,407,778</u>
\$	<u>125,125,237</u>	<u>\$ 142,947,369</u>	<u>\$ 152,146,180</u>	<u>\$ 163,401,648</u>	<u>\$ 174,407,778</u>	<u>\$ 187,657,641</u>
\$	3,175,837	\$ 3,596,528	\$ 3,979,341	\$ 5,808,389	\$ 6,413,870	\$ 7,099,909
	2,041,377	2,191,101	2,424,284	3,265,769	3,606,194	3,991,923
	16,767,350	12,264,209	28,894,667	(9,615,677)	16,913,706	17,668,506
	(5,303,269)	(5,315,194)	(6,061,159)	(6,692,544)	(7,922,640)	(8,509,022)
	(90,459)	(96,125)	(86,867)	(90,077)	(90,229)	(105,136)
	<u>13,906</u>	<u>21,157</u>	<u>45,997</u>	<u>469,529</u>	<u>166,654</u>	<u>193,372</u>
	16,604,742	12,661,676	29,196,263	(6,854,611)	19,087,555	20,339,552
	<u>102,102,480</u>	<u>118,707,222</u>	<u>131,368,898</u>	<u>160,565,161</u>	<u>153,710,550</u>	<u>172,798,105</u>
\$	<u>118,707,222</u>	<u>\$ 131,368,898</u>	<u>\$ 160,565,161</u>	<u>\$ 153,710,550</u>	<u>\$ 172,798,105</u>	<u>\$ 193,137,657</u>
\$	<u>6,418,015</u>	<u>\$ 11,578,471</u>	<u>\$ (8,418,981)</u>	<u>\$ 9,691,098</u>	<u>\$ 1,609,673</u>	<u>\$ (5,480,016)</u>
	94.87%	91.90%	105.53%	94.07%	99.08%	102.92%
\$	29,162,524	\$ 31,301,448	\$ 34,632,632	\$ 46,653,839	\$ 51,517,055	\$ 57,027,474
	22.01%	36.99%	-24.31%	20.77%	3.12%	-9.61%

JOHNSON COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
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%
2025	12,602,067	7,649,164	(4,952,903)	61,439,068	12.5%

JOHNSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Valuation Timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	5.3 years (based on contribution rate calculated in 12/31/2024 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 Healthy Annuitant Mortality Table for males and 120% of the Pub-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions 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	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. 2024: No changes in plan provisions were reflected in the Schedule.

JOHNSON COUNTY, TEXAS

JOHNSON COUNTY RETIREE HEALTH CARE PLAN

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Plan Year Ended December 31,	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB Liability:				
Service cost	\$ 319,478	\$ 311,838	\$ 407,464	\$ 331,882
Interest	118,225	138,249	116,430	98,711
Experience (Gain)/Loss	-	(7,941)	(541,872)	48,981
Assumption Changes	(78,374)	284,814	96,586	70,005
Benefit payments	(109,424)	(138,030)	(163,135)	(194,407)
Net change in total pension liability	249,905	588,930	(84,527)	355,172
Total OPEB liability - beginning	<u>3,272,829</u>	<u>3,522,734</u>	<u>4,111,664</u>	<u>4,027,137</u>
Total OPEB liability - ending (a)	<u>\$ 3,522,734</u>	<u>\$ 4,111,664</u>	<u>\$ 4,027,137</u>	<u>\$ 4,382,309</u>
Covered-employee payroll	\$ 22,613,390	\$ 26,417,574	\$ 27,456,551	\$ 28,665,295
Total OPEB liability as a percentage of covered payroll	15.58%	15.56%	14.67%	15.29%

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.

2022	2023	2024	2025
\$ 331,882	\$ 367,687	\$ 367,687	\$ 405,862
101,088	183,527	200,277	167,162
(376,519)	-	(667,032)	-
(664,048)	-	183,061	-
(196,579)	(196,579)	(203,554)	(203,554)
(804,176)	354,635	(119,561)	369,470
<u>4,382,309</u>	<u>3,578,133</u>	<u>3,932,768</u>	<u>3,813,207</u>
<u>\$ 3,578,133</u>	<u>\$ 3,932,768</u>	<u>\$ 3,813,207</u>	<u>\$ 4,182,677</u>
\$ 35,235,254	\$ 35,235,254	\$ 40,782,470	\$ 40,782,470
10.15%	11.16%	9.35%	10.26%

JOHNSON COUNTY, TEXAS

NOTES TO OTHER POST EMPLOYMENT BENEFITS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Valuation date	September 30, 2024
Measurement date	September 30, 2025
Methods and assumptions:	
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Discount Rate	3.26%
Mortality	RPH-2014 Total Table with Projection MP-2021
Disability	None assumed
Retiree Contributions	Retirees pays the remaining contribution rate above the monthly stipend of \$300 paid by the County to the retiree. The retiree also pays the full cost of dental coverage.
Salary Scale	3.50%
Data Assumptions	100% of all retirees who currently have healthcare coverage will continue with the same coverage including continuation when eligible for Medicare.
Coverage	50% of all actives who currently have healthcare coverage will continue with employee only coverage to age 65 upon retirement and 100% will elect the stipend.

JOHNSON COUNTY, TEXAS

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 2025

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.



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

NONMAJOR 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 and 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. Disbursements 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.

Truancy Prevention and Diversion 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 authorizes 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 Justices 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 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.

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 rights-of-way 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.

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. Disbursements 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.

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 CAPITAL PROJECT 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.

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 through the American Rescue Plan Act (ARPA).

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.

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).

110 N Main Renovation Fund - This fund is used to record expenditures for renovation of 110 N Main, Cleburne, Texas.

JOHNSON COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue			
		Records	Records	Records
	Law	Management &	Management &	Management &
	Library	Preservation	Preservation	Preservation
Fund	County Clerk	District Clerk	Recording	
Fund	Fund	Fund	Fund	
ASSETS				
Cash and cash equivalents	\$ 220,311	\$ 670,962	\$ 280,520	\$ 3,163,754
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	<u>220,311</u>	<u>670,962</u>	<u>280,520</u>	<u>3,163,754</u>
LIABILITIES				
Accounts payable	3,135	-	2,143	36
Accrued expenditures	4,331	-	-	13,055
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to other governments	-	-	-	-
Total Liabilities	<u>7,466</u>	<u>-</u>	<u>2,143</u>	<u>13,091</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	-
Prepays	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Contributor purposes	-	-	-	-
Court improvements and operations	-	-	-	-
Election services	-	-	-	-
Health services	-	-	-	-
Inmate services	-	-	-	-
Juvenile services	-	-	-	-
Library services	212,845	-	-	-
Public safety personnel training	-	-	-	-
Public transportation projects	-	-	-	-
Record management	-	670,962	278,377	3,150,663
Special crimes operations	-	-	-	-
County/District attorney services	-	-	-	-
Sheriff services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>212,845</u>	<u>670,962</u>	<u>278,377</u>	<u>3,150,663</u>
Total Liabilities, Deferred inflows of Resources, and Fund Balances	<u>\$ 220,311</u>	<u>\$ 670,962</u>	<u>\$ 280,520</u>	<u>\$ 3,163,754</u>

Special Revenue

Vital Statistics Preservation Fund	Election Services Contract Fund	Sheriff Federal Forfeitures Fund	District Attorney Forfeitures Fund	Sheriff Forfeiture Fund	STOP SCU Forfeiture Fund	Juvenile Justice Alternative Education Fund	Truancy Prevention and Diversion Fund
\$ 57,674	\$ 1,076,250	\$ 12,729	\$ 149,323	\$ 7,921	\$ 841,168	\$ 888	\$ 21,401
-	-	-	-	-	-	-	-
-	-	-	545	-	-	-	-
-	-	-	-	-	-	9,250	-
-	-	-	-	-	-	34,393	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,995	-
<u>57,674</u>	<u>1,076,250</u>	<u>12,729</u>	<u>149,868</u>	<u>7,921</u>	<u>841,168</u>	<u>54,526</u>	<u>21,401</u>
-	161,147	-	-	-	-	221	11
-	-	-	-	-	-	16,170	3,733
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>161,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,391</u>	<u>3,744</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,995	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	915,103	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	17,657
-	-	-	-	-	-	-	-
57,674	-	-	-	-	-	-	-
-	-	12,729	-	-	841,168	-	-
-	-	-	149,868	-	-	-	-
-	-	-	-	7,921	-	-	-
-	-	-	-	-	-	(9,995)	-
<u>57,674</u>	<u>915,103</u>	<u>12,729</u>	<u>149,868</u>	<u>7,921</u>	<u>841,168</u>	<u>38,135</u>	<u>17,657</u>
\$ 57,674	\$ 1,076,250	\$ 12,729	\$ 149,868	\$ 7,921	\$ 841,168	\$ 54,526	\$ 21,401

JOHNSON COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue			
	Juvenile Probation Fees Fund	Unclaimed Juvenile Restitution Fund	Justice of the Peace Technology Fund	County Specialty Court Fund
ASSETS				
Cash and cash equivalents	\$ 91,636	\$ 1,488	\$ 333,012	\$ 85,537
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	325	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	2,100	-
Total Assets	<u>91,961</u>	<u>1,488</u>	<u>335,112</u>	<u>85,537</u>
LIABILITIES				
Accounts payable	-	-	117	-
Accrued expenditures	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to other governments	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>117</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	-
Prepays	-	-	2,100	-
Restricted for:				
Capital projects	-	-	-	-
Contributor purposes	-	-	-	-
Court improvements and operations	-	-	332,895	85,537
Election services	-	-	-	-
Health services	-	-	-	-
Inmate services	-	-	-	-
Juvenile services	91,961	1,488	-	-
Library services	-	-	-	-
Public safety personnel training	-	-	-	-
Public transportation projects	-	-	-	-
Record management	-	-	-	-
Special crimes operations	-	-	-	-
County/District attorney services	-	-	-	-
Sheriff services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>91,961</u>	<u>1,488</u>	<u>334,995</u>	<u>85,537</u>
Total Liabilities, Deferred inflows of Resources, and Fund Balances	<u>\$ 91,961</u>	<u>\$ 1,488</u>	<u>\$ 335,112</u>	<u>\$ 85,537</u>

Special Revenue

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
\$ 204,051	\$ 102,176	\$ 261,509	\$ 50,859	\$ 84,863	\$ 339,968	\$ 9,858	\$ 1,208,192
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
28,275	-	-	-	-	-	-	-
<u>232,326</u>	<u>102,176</u>	<u>261,509</u>	<u>50,859</u>	<u>84,863</u>	<u>339,968</u>	<u>9,858</u>	<u>1,208,192</u>
5,546	-	-	6,701	236	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,546</u>	<u>-</u>	<u>-</u>	<u>6,701</u>	<u>236</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
28,275	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
198,505	102,176	261,509	44,158	84,627	339,968	9,858	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,208,192
-	-	-	-	-	-	-	-
<u>226,780</u>	<u>102,176</u>	<u>261,509</u>	<u>44,158</u>	<u>84,627</u>	<u>339,968</u>	<u>9,858</u>	<u>1,208,192</u>
<u>\$ 232,326</u>	<u>\$ 102,176</u>	<u>\$ 261,509</u>	<u>\$ 50,859</u>	<u>\$ 84,863</u>	<u>\$ 339,968</u>	<u>\$ 9,858</u>	<u>\$ 1,208,192</u>

JOHNSON COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue			
	Record Archives - District Clerk Fund	County/ District Court Technology Fund	Court Records Preservation Digital Fund	District Court Records Technology Fund
ASSETS				
Cash and cash equivalents	\$ 13,392	\$ 22,377	\$ 451,622	\$ 191,796
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	13,392	22,377	451,622	191,796
LIABILITIES				
Accounts payable	-	-	-	-
Accrued expenditures	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to other governments	-	-	-	-
Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	-
Prepays	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Contributor purposes	-	-	-	-
Court improvements and operations	-	22,377	-	-
Election services	-	-	-	-
Health services	-	-	-	-
Inmate services	-	-	-	-
Juvenile services	-	-	-	-
Library services	-	-	-	-
Public safety personnel training	-	-	-	-
Public transportation projects	-	-	-	-
Record management	13,392	-	451,622	191,796
Special crimes operations	-	-	-	-
County/District attorney services	-	-	-	-
Sheriff services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	13,392	22,377	451,622	191,796
 Total Liabilities, Deferred inflows of Resources, and Fund Balances	 \$ 13,392	 \$ 22,377	 \$ 451,622	 \$ 191,796

Special Revenue

Pecan Valley Centers Fund	Indigent Health Care Fund	Opioid Remediation Fund	Right of Way Fund	Historical Commission Fund	Veterans Service Juror Donations Fund	Pre-trial Bond Supervision Fund	Fleet Maintenance Operations Fund
\$ 32,606	\$ 4,391,158	\$ 163,879	\$ 903,346	\$ 33,336	\$ 18,708	\$ 658,706	\$ 201,826
-	127,917	-	819,046	-	-	-	-
-	32,097	-	3,017	-	-	-	-
-	25,706	-	3,626	-	-	30,232	53
-	-	-	-	-	-	-	139
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,213
<u>32,606</u>	<u>4,576,878</u>	<u>163,879</u>	<u>1,729,035</u>	<u>33,336</u>	<u>18,708</u>	<u>688,938</u>	<u>203,231</u>
-	188,118	-	-	863	-	2,740	14,393
-	8,860	-	-	-	-	12,508	-
-	-	-	-	-	-	-	25
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>196,978</u>	<u>-</u>	<u>-</u>	<u>863</u>	<u>-</u>	<u>15,248</u>	<u>14,418</u>
-	25,751	-	2,144	-	-	-	-
-	<u>25,751</u>	<u>-</u>	<u>2,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,213
-	-	-	-	-	-	-	-
-	-	-	-	32,473	-	-	-
-	-	-	-	-	18,708	-	-
32,606	4,354,149	163,879	-	-	-	-	-
-	-	-	-	-	-	673,690	-
-	-	-	-	-	-	-	-
-	-	-	1,726,891	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	187,600
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>32,606</u>	<u>4,354,149</u>	<u>163,879</u>	<u>1,726,891</u>	<u>32,473</u>	<u>18,708</u>	<u>673,690</u>	<u>188,813</u>
\$ 32,606	\$ 4,576,878	\$ 163,879	\$ 1,729,035	\$ 33,336	\$ 18,708	\$ 688,938	\$ 203,231

JOHNSON COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue			
	Sheriff Inmate Commissary Fund	Sheriff LEOSE Fund	County Attorney Collection Fund	County Attorney LEOSE Fund
ASSETS				
Cash and cash equivalents	\$ 1,042,257	\$ 39,739	\$ 27,095	\$ 2,824
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Inventories	135,760	-	-	-
Prepaid items	2,700	829	-	-
Total Assets	<u>1,180,717</u>	<u>40,568</u>	<u>27,095</u>	<u>2,824</u>
LIABILITIES				
Accounts payable	-	-	-	-
Accrued expenditures	-	-	-	-
Due to other funds	-	-	12	-
Unearned revenue	-	-	-	-
Due to other governments	94,053	-	600	-
Total Liabilities	<u>94,053</u>	<u>-</u>	<u>612</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Inventories	135,760	-	-	-
Prepays	2,700	829	-	-
Restricted for:				
Capital projects	-	-	-	-
Contributor purposes	-	-	-	-
Court improvements and operations	-	-	-	-
Election services	-	-	-	-
Health services	-	-	-	-
Inmate services	948,204	-	-	-
Juvenile services	-	-	-	-
Library services	-	-	-	-
Public safety personnel training	-	39,739	-	2,824
Public transportation projects	-	-	-	-
Record management	-	-	-	-
Special crimes operations	-	-	-	-
County/District attorney services	-	-	26,483	-
Sheriff services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>1,086,664</u>	<u>40,568</u>	<u>26,483</u>	<u>2,824</u>
Total Liabilities, Deferred inflows of Resources, and Fund Balances	<u>\$ 1,180,717</u>	<u>\$ 40,568</u>	<u>\$ 27,095</u>	<u>\$ 2,824</u>

Special Revenue

District Attorney 18th Judicial Fund	District Attorney Hot Check Collections Fund	Combined Constables LEOSE Fund	MVIE Tax A/C Penalty & Interest Fund	Cities Readiness Initiative Fund	Juvenile Probation Fund	Elections Chapter 19 Grant Fund	SB22 Sheriff's Office Fund
\$ 7,532	\$ 5,804	\$ 31,333	\$ 40,026	\$ 44,126	\$ 324,952	\$ -	\$ 5,479
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	150	-	15,098	-	2,124	-	-
-	-	-	-	18,992	191,545	51,348	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,532</u>	<u>5,954</u>	<u>31,333</u>	<u>55,124</u>	<u>63,118</u>	<u>518,621</u>	<u>51,348</u>	<u>5,479</u>
1,842	-	-	-	13	11,859	51,348	5,479
-	-	-	-	3,105	47,053	-	-
-	-	-	-	60,000	350,000	-	-
5,625	-	30,485	-	-	109,689	-	-
-	-	-	-	-	-	-	-
<u>7,467</u>	<u>-</u>	<u>30,485</u>	<u>-</u>	<u>63,118</u>	<u>518,601</u>	<u>51,348</u>	<u>5,479</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	20	-	-
-	-	848	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
65	5,954	-	-	-	-	-	-
-	-	-	55,124	-	-	-	-
-	-	-	-	-	-	-	-
<u>65</u>	<u>5,954</u>	<u>848</u>	<u>55,124</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>
\$ 7,532	\$ 5,954	\$ 31,333	\$ 55,124	\$ 63,118	\$ 518,621	\$ 51,348	\$ 5,479

JOHNSON COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue			Capital Projects
	SB22	SB22	MVCPA	Construction Projects Fund
	County	District	SB224	
	Attorney	Attorney	Catalytic	
Fund	Fund	Converter Grant Fund		
ASSETS				
Cash and cash equivalents	\$ 57,941	\$ 56,142	\$ 101,200	\$ 227,976
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)	-	-	-	-
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	376,226	-
Due from other funds	12	-	25	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	<u>57,953</u>	<u>56,142</u>	<u>477,451</u>	<u>227,976</u>
LIABILITIES				
Accounts payable	43,235	40,859	2,949	-
Accrued expenditures	14,718	15,283	-	-
Due to other funds	-	-	474,502	94,159
Unearned revenue	-	-	-	-
Due to other governments	-	-	-	-
Total Liabilities	<u>57,953</u>	<u>56,142</u>	<u>477,451</u>	<u>94,159</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	-
Prepays	-	-	-	-
Restricted for:				
Capital projects	-	-	-	133,817
Contributor purposes	-	-	-	-
Court improvements and operations	-	-	-	-
Election services	-	-	-	-
Health services	-	-	-	-
Inmate services	-	-	-	-
Juvenile services	-	-	-	-
Library services	-	-	-	-
Public safety personnel training	-	-	-	-
Public transportation projects	-	-	-	-
Record management	-	-	-	-
Special crimes operations	-	-	-	-
County/District attorney services	-	-	-	-
Sheriff services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,817</u>
Total Liabilities, Deferred inflows of Resources, and Fund Balances	<u>\$ 57,953</u>	<u>\$ 56,142</u>	<u>\$ 477,451</u>	<u>\$ 227,976</u>

Capital Projects

Software Projects Fund	911 Call Center Fund	Service Center Renovation Fund	Law Enforcement Software Fund	Fleet Maintenance Renovation Funds	JOCO Annex Renovation Fund	ERP Systems Fund	110 N Main Renovation Fund	Total Other Governmental Funds
\$ 175,011	\$ -	\$ 506,775	\$ 384,097	\$ 34,000	\$ 11,713,121	\$ 748,196	\$ 8,517	\$ 31,942,945
-	-	-	-	-	-	-	-	946,963
-	-	-	-	-	-	-	-	35,114
-	-	-	-	-	-	-	-	77,859
-	-	-	-	-	-	-	-	647,361
-	-	-	-	-	-	-	-	34,569
-	-	-	-	-	-	-	-	135,760
-	-	-	-	-	-	-	-	45,112
<u>175,011</u>	<u>-</u>	<u>506,775</u>	<u>384,097</u>	<u>34,000</u>	<u>11,713,121</u>	<u>748,196</u>	<u>8,517</u>	<u>33,865,683</u>
-	-	-	124,919	14,555	-	86,653	12,266	781,384
-	-	-	-	-	-	-	-	138,816
-	-	-	29,475	-	-	-	-	1,008,173
-	-	-	-	-	-	-	-	145,799
-	-	-	-	-	-	-	-	94,653
-	-	-	<u>154,394</u>	<u>14,555</u>	<u>-</u>	<u>86,653</u>	<u>12,266</u>	<u>2,168,825</u>
-	-	-	-	-	-	-	-	27,895
-	-	-	-	-	-	-	-	27,895
-	-	-	-	-	-	-	-	135,760
-	-	-	-	-	-	-	-	45,112
175,011	-	506,775	229,703	19,445	11,713,121	661,543	-	13,439,415
-	-	-	-	-	-	-	-	32,473
-	-	-	-	-	-	-	-	1,500,318
-	-	-	-	-	-	-	-	915,103
-	-	-	-	-	-	-	-	4,550,634
-	-	-	-	-	-	-	-	1,621,894
-	-	-	-	-	-	-	-	111,126
-	-	-	-	-	-	-	-	212,845
-	-	-	-	-	-	-	-	43,411
-	-	-	-	-	-	-	-	1,726,891
-	-	-	-	-	-	-	-	6,022,678
-	-	-	-	-	-	-	-	1,041,497
-	-	-	-	-	-	-	-	182,370
-	-	-	-	-	-	-	-	63,045
-	-	-	-	-	-	-	(3,749)	(13,744)
<u>175,011</u>	<u>-</u>	<u>506,775</u>	<u>229,703</u>	<u>19,445</u>	<u>11,713,121</u>	<u>661,543</u>	<u>(3,749)</u>	<u>31,668,963</u>
<u>\$ 175,011</u>	<u>\$ -</u>	<u>\$ 506,775</u>	<u>\$ 384,097</u>	<u>\$ 34,000</u>	<u>\$ 11,713,121</u>	<u>\$ 748,196</u>	<u>\$ 8,517</u>	<u>\$ 33,865,683</u>

JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue			
	Law Library Fund	Records Management & Preservation County Clerk Fund	Records Management & Preservation District Clerk Fund	Records Management & Preservation Recording Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	144,005	46,373	115,392	393,650
Fines and forfeitures	-	-	-	-
Investment income	6,413	25,729	8,618	130,006
Miscellaneous	-	-	-	-
Total revenues	<u>150,418</u>	<u>72,102</u>	<u>124,010</u>	<u>523,656</u>
EXPENDITURES				
Current:				
General government	112,515	17,402	52,670	240,960
Judicial	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>112,515</u>	<u>17,402</u>	<u>52,670</u>	<u>240,960</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>37,903</u>	<u>54,700</u>	<u>71,340</u>	<u>282,696</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of lease	-	-	-	-
Issuance of SBITAs	-	-	-	-
Sale of capital assets	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	37,903	54,700	71,340	282,696
FUND BALANCES, BEGINNING	<u>174,942</u>	<u>616,262</u>	<u>207,037</u>	<u>2,867,967</u>
FUND BALANCES, ENDING	<u>\$ 212,845</u>	<u>\$ 670,962</u>	<u>\$ 278,377</u>	<u>\$ 3,150,663</u>

Special Revenue

Vital Statistics Preservation Fund	Election Services Contract Fund	Sheriff Federal Forfeitures Fund	District Attorney Forfeitures Fund	Sheriff Forfeiture Fund	STOP SCU Forfeiture Fund	Juvenile Justice Alternative Education Fund	Truancy Prevention and Diversion Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	15,805	-
9,518	-	-	-	-	-	-	20,416
-	-	7,556	1,839	1,294	59,797	-	-
1,282	36,638	239	5,237	180	37,767	566	1,129
-	164,935	-	-	-	690	-	-
<u>10,800</u>	<u>201,573</u>	<u>7,795</u>	<u>7,076</u>	<u>1,474</u>	<u>98,254</u>	<u>16,371</u>	<u>21,545</u>
-	180,648	-	-	-	-	-	-
-	-	-	-	-	-	297,629	76,099
-	-	-	-	-	19,269	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	110,711	-	-
<u>-</u>	<u>180,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,980</u>	<u>297,629</u>	<u>76,099</u>
<u>10,800</u>	<u>20,925</u>	<u>7,795</u>	<u>7,076</u>	<u>1,474</u>	<u>(31,726)</u>	<u>(281,258)</u>	<u>(54,554)</u>
-	-	-	-	-	-	319,393	58,146
-	-	-	-	-	(89,192)	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	9,929	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,263)</u>	<u>319,393</u>	<u>58,146</u>
10,800	20,925	7,795	7,076	1,474	(110,989)	38,135	3,592
<u>46,874</u>	<u>894,178</u>	<u>4,934</u>	<u>142,792</u>	<u>6,447</u>	<u>952,157</u>	<u>-</u>	<u>14,065</u>
<u>\$ 57,674</u>	<u>\$ 915,103</u>	<u>\$ 12,729</u>	<u>\$ 149,868</u>	<u>\$ 7,921</u>	<u>\$ 841,168</u>	<u>\$ 38,135</u>	<u>\$ 17,657</u>

JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue			
	Juvenile Probation Fees Fund	Unclaimed Juvenile Restitution Fund	Justice of the Peace Technology Fund	County Specialty Court Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	145	-	16,068	17,533
Fines and forfeitures	-	-	-	-
Investment income	8,694	35	11,558	2,662
Miscellaneous	-	40	-	-
Total revenues	<u>8,839</u>	<u>75</u>	<u>27,626</u>	<u>20,195</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Judicial	-	-	13,082	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>13,082</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,839</u>	<u>75</u>	<u>14,544</u>	<u>20,195</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of lease	-	-	-	-
Issuance of SBITAs	-	-	-	-
Sale of capital assets	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	8,839	75	14,544	20,195
FUND BALANCES, BEGINNING	<u>83,122</u>	<u>1,413</u>	<u>320,451</u>	<u>65,342</u>
FUND BALANCES, ENDING	<u>\$ 91,961</u>	<u>\$ 1,488</u>	<u>\$ 334,995</u>	<u>\$ 85,537</u>

Special Revenue

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
110,539	101	80,998	19,200	29,202	103,876	2,360	394,290
-	-	-	-	-	-	-	-
6,987	3,601	7,455	1,860	1,698	9,866	210	39,242
-	-	-	-	-	-	-	-
<u>117,526</u>	<u>3,702</u>	<u>88,453</u>	<u>21,060</u>	<u>30,900</u>	<u>113,742</u>	<u>2,570</u>	<u>433,532</u>
-	-	-	-	-	-	-	86,335
-	3,496	-	27,869	2,276	-	-	-
21,410	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,283	-	-	-	-	-	-	-
484	-	-	-	-	-	-	-
78,655	-	-	-	-	-	-	-
<u>107,832</u>	<u>3,496</u>	<u>-</u>	<u>27,869</u>	<u>2,276</u>	<u>-</u>	<u>-</u>	<u>86,335</u>
<u>9,694</u>	<u>206</u>	<u>88,453</u>	<u>(6,809)</u>	<u>28,624</u>	<u>113,742</u>	<u>2,570</u>	<u>347,197</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21,894	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>21,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31,588	206	88,453	(6,809)	28,624	113,742	2,570	347,197
<u>195,192</u>	<u>101,970</u>	<u>173,056</u>	<u>50,967</u>	<u>56,003</u>	<u>226,226</u>	<u>7,288</u>	<u>860,995</u>
<u>\$ 226,780</u>	<u>\$ 102,176</u>	<u>\$ 261,509</u>	<u>\$ 44,158</u>	<u>\$ 84,627</u>	<u>\$ 339,968</u>	<u>\$ 9,858</u>	<u>\$ 1,208,192</u>

JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue			
	Record Archives - District Clerk Fund	County/ District Court Technology Fund	Court Records Preservation Digital Fund	District Court Records Technology Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	408	3,966	1,216	532
Fines and forfeitures	-	-	-	-
Investment income	894	680	17,075	7,082
Miscellaneous	<u>14,818</u>	<u>-</u>	<u>-</u>	<u>10,052</u>
Total revenues	<u>16,120</u>	<u>4,646</u>	<u>18,291</u>	<u>17,666</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Judicial	30,000	-	-	20,000
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(13,880)</u>	<u>4,646</u>	<u>18,291</u>	<u>(2,334)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of lease	-	-	-	-
Issuance of SBITAs	-	-	-	-
Sale of capital assets	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(13,880)	4,646	18,291	(2,334)
FUND BALANCES, BEGINNING	<u>27,272</u>	<u>17,731</u>	<u>433,331</u>	<u>194,130</u>
FUND BALANCES, ENDING	<u>\$ 13,392</u>	<u>\$ 22,377</u>	<u>\$ 451,622</u>	<u>\$ 191,796</u>

Special Revenue

Pecan Valley Centers Fund	Indigent Health Care Fund	Opioid Remediation Fund	Right of Way Fund	Historical Commission Fund	Veterans Service Juror Donations Fund	Pre-trial Bond Supervision Fund	Fleet Maintenance Operations Funds
\$ -	\$ 1,794,156	\$ -	\$ 247,706	\$ -	\$ -	\$ -	\$ -
-	149,580	-	-	-	-	380,039	44,203
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,023	203,186	5,742	70,897	974	423	21,240	8,501
5,890	128	-	-	-	2,988	-	1,373
<u>6,913</u>	<u>2,147,050</u>	<u>5,742</u>	<u>318,603</u>	<u>974</u>	<u>3,411</u>	<u>401,279</u>	<u>54,077</u>
-	-	-	-	4,810	145	-	-
-	-	-	-	-	-	262,824	-
-	1,300,320	-	-	-	-	-	154,917
-	366,322	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	20,375	-	-	6,759
<u>-</u>	<u>1,666,642</u>	<u>-</u>	<u>-</u>	<u>25,185</u>	<u>145</u>	<u>262,824</u>	<u>161,676</u>
<u>6,913</u>	<u>480,408</u>	<u>5,742</u>	<u>318,603</u>	<u>(24,211)</u>	<u>3,266</u>	<u>138,455</u>	<u>(107,599)</u>
-	-	-	-	10,000	-	-	90,504
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,123
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>117,627</u>
6,913	480,408	5,742	318,603	(14,211)	3,266	138,455	10,028
<u>25,693</u>	<u>3,873,741</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>
<u>\$ 32,606</u>	<u>\$ 4,354,149</u>	<u>\$ 163,879</u>	<u>\$ 1,726,891</u>	<u>\$ 32,473</u>	<u>\$ 18,708</u>	<u>\$ 673,690</u>	<u>\$ 188,813</u>

JOHNSON COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue			
	Sheriff Inmate Commissary Fund	Sheriff LEOSE Fund	County Attorney Collection Fund	County Attorney LEOSE Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	13,628	-	1,567
Charges for services	-	-	1,270	-
Fines and forfeitures	-	-	-	-
Investment income	25,900	990	(2,276)	49
Miscellaneous	1,985,500	-	-	-
Total revenues	<u>2,011,400</u>	<u>14,618</u>	<u>(1,006)</u>	<u>1,616</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	1,057,519	7,919	4,606	1,164
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	634,611	-	24,930	-
Total expenditures	<u>1,692,130</u>	<u>7,919</u>	<u>29,536</u>	<u>1,164</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>319,270</u>	<u>6,699</u>	<u>(30,542)</u>	<u>452</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(642,439)	-	-	-
Issuance of lease	-	-	-	-
Issuance of SBITAs	-	-	-	-
Sale of capital assets	4,798	-	6,254	-
Total other revenues and financing sources (uses)	<u>(637,641)</u>	<u>-</u>	<u>6,254</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(318,371)	6,699	(24,288)	452
FUND BALANCES, BEGINNING	<u>1,405,035</u>	<u>33,869</u>	<u>50,771</u>	<u>2,372</u>
FUND BALANCES, ENDING	<u>\$ 1,086,664</u>	<u>\$ 40,568</u>	<u>\$ 26,483</u>	<u>\$ 2,824</u>

Special Revenue

District Attorney 18th Judicial Fund	District Attorney Hot Check Collections Fund	Combined Constables LEOSE Fund	MVIE Tax A/C Penalty & Interest Fund	Cities Readiness Initiative Fund	Juvenile Probation Fund	Elections Chapter 19 Grant Fund	SB22 Sheriff's Office Fund
\$ -	\$ -	\$ -	\$ 3,779	\$ -	\$ -	\$ -	\$ -
21,366	-	1,724	-	80,184	1,210,362	51,348	584,345
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30	(3,311)	593	26,019	-	-	-	13,776
-	300	-	-	-	18	-	-
<u>21,396</u>	<u>(3,011)</u>	<u>2,317</u>	<u>29,798</u>	<u>80,184</u>	<u>1,210,380</u>	<u>51,348</u>	<u>598,121</u>
-	-	-	-	-	-	51,348	-
-	-	-	-	-	1,210,360	-	-
22,425	3,604	2,316	-	-	-	-	-
-	-	-	-	101,928	-	-	-
-	-	-	-	5,710	-	-	-
-	-	-	-	1,273	-	-	-
-	-	-	-	-	-	-	598,121
<u>22,425</u>	<u>3,604</u>	<u>2,316</u>	<u>-</u>	<u>108,911</u>	<u>1,210,360</u>	<u>51,348</u>	<u>598,121</u>
<u>(1,029)</u>	<u>(6,615)</u>	<u>1</u>	<u>29,798</u>	<u>(28,727)</u>	<u>20</u>	<u>-</u>	<u>-</u>
1,000	-	-	-	28,727	-	-	-
-	-	-	(112,730)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,000</u>	<u>-</u>	<u>-</u>	<u>(112,730)</u>	<u>28,727</u>	<u>-</u>	<u>-</u>	<u>-</u>
(29)	(6,615)	1	(82,932)	-	20	-	-
94	12,569	847	138,056	-	-	-	-
<u>\$ 65</u>	<u>\$ 5,954</u>	<u>\$ 848</u>	<u>\$ 55,124</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue			
	SB22 County Attorney Fund	SB22 District Attorney Fund	MVCPA SB224 Catalytic Convertor Grant Fund	Construction Projects Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	234,238	237,512	375,111	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	5,425	1,700	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>239,663</u>	<u>239,212</u>	<u>375,111</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	239,663	239,212	303,748	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	94,594	-
Interest and fiscal charges	-	-	406	-
Capital outlay	-	-	189,401	59,082
Total expenditures	<u>239,663</u>	<u>239,212</u>	<u>588,149</u>	<u>59,082</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(213,038)</u>	<u>(59,082)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	25,637	191,205
Transfers out	-	-	-	-
Issuance of lease	-	-	49,316	-
Issuance of SBITAs	-	-	138,085	-
Sale of capital assets	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>213,038</u>	<u>191,205</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,123</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,694</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,817</u>

Capital Projects

Software Projects Fund	911 Call Center Fund	Service Center Renovation Fund	Law Enforcement Software CDBG	Fleet Maintenance Renovations Funds	JOCO Annex Renovation Fund	ERP Systems Fund	110 N Main Renovation Fund	Total Other Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,045,641
-	-	-	-	-	-	-	-	3,401,012
-	-	-	-	-	-	-	-	1,511,058
-	-	-	-	-	-	-	-	70,486
5,626	-	13,800	4,081	10,452	186,411	19,794	1	994,449
-	-	-	-	-	-	-	-	2,186,732
<u>5,626</u>	<u>-</u>	<u>13,800</u>	<u>4,081</u>	<u>10,452</u>	<u>186,411</u>	<u>19,794</u>	<u>1</u>	<u>10,209,378</u>
-	-	-	-	-	-	12,097	-	758,930
-	-	-	-	-	-	-	-	1,943,635
-	-	-	7,839	-	-	-	-	3,385,931
-	9,032	-	-	-	-	-	-	477,282
-	-	-	-	-	-	-	-	107,587
-	-	-	-	-	-	-	-	2,163
-	5,713	28,362	645,285	795,038	10,935	505,294	20,766	3,734,038
<u>-</u>	<u>14,745</u>	<u>28,362</u>	<u>653,124</u>	<u>795,038</u>	<u>10,935</u>	<u>517,391</u>	<u>20,766</u>	<u>10,409,566</u>
<u>5,626</u>	<u>(14,745)</u>	<u>(14,562)</u>	<u>(649,043)</u>	<u>(784,586)</u>	<u>175,476</u>	<u>(497,597)</u>	<u>(20,765)</u>	<u>(200,188)</u>
175,000	9,031	500,000	873,535	796,711	11,550,000	159,140	17,016	14,805,045
(159,140)	(8,503)	-	-	-	(17,016)	-	-	(1,029,020)
-	-	-	-	-	-	-	-	49,316
-	-	-	-	-	-	-	-	159,979
-	-	-	-	-	-	-	-	48,104
<u>15,860</u>	<u>528</u>	<u>500,000</u>	<u>873,535</u>	<u>796,711</u>	<u>11,532,984</u>	<u>159,140</u>	<u>17,016</u>	<u>14,033,424</u>
21,486	(14,217)	485,438	224,492	12,125	11,708,460	(338,457)	(3,749)	13,833,236
<u>153,525</u>	<u>14,217</u>	<u>21,337</u>	<u>5,211</u>	<u>7,320</u>	<u>4,661</u>	<u>1,000,000</u>	<u>-</u>	<u>17,835,727</u>
<u>\$ 175,011</u>	<u>\$ -</u>	<u>\$ 506,775</u>	<u>\$ 229,703</u>	<u>\$ 19,445</u>	<u>\$11,713,121</u>	<u>\$ 661,543</u>	<u>\$ (3,749)</u>	<u>\$31,668,963</u>

JOHNSON COUNTY, TEXAS

GENERAL DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Property taxes	\$ 1,820,884	\$ 1,820,884	\$ 1,619,021	\$ (201,863)
Investment income	8,000	8,000	11,952	3,952
Total revenues	<u>1,828,884</u>	<u>1,828,884</u>	<u>1,630,973</u>	<u>(197,911)</u>
EXPENDITURES				
Debt service:				
Principal	1,325,000	1,325,000	1,325,000	-
Interest and fiscal charges	503,884	503,884	664,061	(160,177)
Total expenditures	<u>1,828,884</u>	<u>1,828,884</u>	<u>1,989,061</u>	<u>(160,177)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(358,088)	(358,088)
OTHER FINANCING SOURCES (USES)				
Issuance of premiums	-	-	353,562	353,562
Total other financing sources and uses	-	-	353,562	353,562
NET CHANGE IN FUND BALANCE	-	-	(4,526)	(4,526)
FUND BALANCES, BEGINNING	224,389	224,389	224,389	-
FUND BALANCES, ENDING	<u>\$ 224,389</u>	<u>\$ 224,389</u>	<u>\$ 219,863</u>	<u>\$ (4,526)</u>

JOHNSON COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 144,005	\$ 44,005
Investment income	<u>3,000</u>	<u>3,000</u>	<u>6,413</u>	<u>3,413</u>
Total revenues	<u>103,000</u>	<u>103,000</u>	<u>150,418</u>	<u>47,418</u>
EXPENDITURES				
Current:				
General government:				
Salaries and wages, and employee benefits	79,842	79,842	79,888	(46)
Operating expenditures	<u>62,275</u>	<u>62,275</u>	<u>32,627</u>	<u>29,648</u>
Total expenditures	<u>142,117</u>	<u>142,117</u>	<u>112,515</u>	<u>29,602</u>
NET CHANGE IN FUND BALANCE	(39,117)	(39,117)	37,903	77,020
FUND BALANCES, BEGINNING	<u>174,942</u>	<u>174,942</u>	<u>174,942</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 135,825</u>	<u>\$ 135,825</u>	<u>\$ 212,845</u>	<u>\$ 77,020</u>

JOHNSON COUNTY, TEXAS

RECORDS MANAGEMENT & PRESERVATION COUNTY CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 40,000	\$ 40,000	\$ 46,373	\$ 6,373
Investment income	<u>10,000</u>	<u>10,000</u>	<u>25,729</u>	<u>15,729</u>
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>72,102</u>	<u>22,102</u>
EXPENDITURES				
Current:				
General government:				
Operating expenditures	<u>100,000</u>	<u>100,000</u>	<u>17,402</u>	<u>82,598</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>17,402</u>	<u>82,598</u>
NET CHANGE IN FUND BALANCE	(50,000)	(50,000)	54,700	104,700
FUND BALANCES, BEGINNING	<u>616,262</u>	<u>616,262</u>	<u>616,262</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 566,262</u>	<u>\$ 566,262</u>	<u>\$ 670,962</u>	<u>\$ 104,700</u>

JOHNSON COUNTY, TEXAS

RECORDS MANAGEMENT & PRESERVATION DISTRICT CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 82,000	\$ 82,000	\$ 115,392	\$ 33,392
Investment income	<u>2,000</u>	<u>2,000</u>	<u>8,618</u>	<u>6,618</u>
Total revenues	<u>84,000</u>	<u>84,000</u>	<u>124,010</u>	<u>40,010</u>
EXPENDITURES				
Current:				
General government:				
Operating expenditures	60,000	28,628	22,118	6,510
Capital expenditures	<u>-</u>	<u>31,372</u>	<u>30,552</u>	<u>820</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>52,670</u>	<u>7,330</u>
NET CHANGE IN FUND BALANCE	24,000	24,000	71,340	47,340
FUND BALANCES, BEGINNING	<u>160,041</u>	<u>160,041</u>	<u>207,037</u>	<u>46,996</u>
FUND BALANCES, ENDING	<u>\$ 184,041</u>	<u>\$ 184,041</u>	<u>\$ 278,377</u>	<u>\$ 94,336</u>

JOHNSON COUNTY, TEXAS

RECORDS MANAGEMENT & PRESERVATION RECORDING FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Charges for services	\$ 350,000	\$ 350,000	\$ 393,650	\$ 43,650
Investment income	<u>90,000</u>	<u>90,000</u>	<u>130,006</u>	<u>40,006</u>
Total revenues	<u>440,000</u>	<u>440,000</u>	<u>523,656</u>	<u>83,656</u>
EXPENDITURES				
Current:				
General government:				
Salaries and wages, and employee benefits	236,267	236,267	229,395	6,872
Operating expenditures	<u>400,000</u>	<u>400,000</u>	<u>11,565</u>	<u>388,435</u>
Total expenditures	<u>636,267</u>	<u>636,267</u>	<u>240,960</u>	<u>395,307</u>
NET CHANGE IN FUND BALANCE	(196,267)	(196,267)	282,696	478,963
FUND BALANCES, BEGINNING	<u>2,867,967</u>	<u>2,867,967</u>	<u>2,867,967</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,671,700</u>	<u>\$ 2,671,700</u>	<u>\$ 3,150,663</u>	<u>\$ 478,963</u>

JOHNSON COUNTY, TEXAS

VITAL STATISTICS PRESERVATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 9,518	\$ (482)
Investment income	<u>800</u>	<u>800</u>	<u>1,282</u>	<u>482</u>
Total revenues	<u>10,800</u>	<u>10,800</u>	<u>10,800</u>	<u>-</u>
EXPENDITURES				
General government				
Operating expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCE	<u>800</u>	<u>800</u>	<u>10,800</u>	<u>10,000</u>
FUND BALANCES, BEGINNING	<u>46,874</u>	<u>46,874</u>	<u>46,874</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 47,674</u>	<u>\$ 47,674</u>	<u>\$ 57,674</u>	<u>\$ 10,000</u>

JOHNSON COUNTY, TEXAS

ELECTION SERVICES CONTRACT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 100	\$ 100	\$ -	\$ (100)
Investment income	20,000	20,000	36,638	16,638
Miscellaneous	<u>110,000</u>	<u>110,000</u>	<u>164,935</u>	<u>54,935</u>
Total revenues	<u>130,100</u>	<u>130,100</u>	<u>201,573</u>	<u>71,473</u>
EXPENDITURES				
General government				
Operating expenditures	<u>97,500</u>	<u>252,150</u>	<u>180,648</u>	<u>71,502</u>
Total expenditures	<u>97,500</u>	<u>252,150</u>	<u>180,648</u>	<u>71,502</u>
NET CHANGE IN FUND BALANCE	<u>32,600</u>	<u>(122,050)</u>	<u>20,925</u>	<u>142,975</u>
FUND BALANCES, BEGINNING	<u>894,178</u>	<u>894,178</u>	<u>894,178</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 926,778</u>	<u>\$ 772,128</u>	<u>\$ 915,103</u>	<u>\$ 142,975</u>

JOHNSON COUNTY, TEXAS

SHERIFF FEDERAL FORFEITURES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ 7,556	\$ 7,556
Investment income	<u>90</u>	<u>90</u>	<u>239</u>	<u>149</u>
Total revenues	<u>90</u>	<u>90</u>	<u>7,795</u>	<u>7,705</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>90</u>	<u>90</u>	<u>7,795</u>	<u>7,705</u>
FUND BALANCES, BEGINNING	<u>4,934</u>	<u>4,934</u>	<u>4,934</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,024</u>	<u>\$ 5,024</u>	<u>\$ 12,729</u>	<u>\$ 7,705</u>

JOHNSON COUNTY, TEXAS

DISTRICT ATTORNEY FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 100	\$ 100	\$ 1,839	\$ 1,739
Investment income	<u>3,200</u>	<u>3,200</u>	<u>5,237</u>	<u>2,037</u>
Total revenues	<u>3,300</u>	<u>3,300</u>	<u>7,076</u>	<u>3,776</u>
EXPENDITURES				
General government				
Operating expenditures	<u>6,600</u>	<u>6,600</u>	<u>-</u>	<u>6,600</u>
Total expenditures	<u>6,600</u>	<u>6,600</u>	<u>-</u>	<u>6,600</u>
NET CHANGE IN FUND BALANCE	(3,300)	(3,300)	7,076	10,376
FUND BALANCES, BEGINNING	<u>142,792</u>	<u>142,792</u>	<u>142,792</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 139,492</u>	<u>\$ 139,492</u>	<u>\$ 149,868</u>	<u>\$ 10,376</u>

JOHNSON COUNTY, TEXAS

SHERIFF FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 1,294	\$ 1,294
Investment income	<u>80</u>	<u>3,200</u>	<u>180</u>	<u>(3,020)</u>
Total revenues	<u>80</u>	<u>3,200</u>	<u>1,474</u>	<u>(1,726)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	80	3,200	1,474	(1,726)
FUND BALANCES, BEGINNING	<u>6,447</u>	<u>6,447</u>	<u>6,447</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,527</u>	<u>\$ 9,647</u>	<u>\$ 7,921</u>	<u>\$ (1,726)</u>

JOHNSON COUNTY, TEXAS

STOP SCU FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 1,100	\$ 1,100	\$ 59,797	\$ 58,697
Miscellaneous income	100	100	690	590
Investment income	<u>10,000</u>	<u>10,000</u>	<u>37,767</u>	<u>27,767</u>
Total revenues	<u>11,200</u>	<u>11,200</u>	<u>98,254</u>	<u>87,054</u>
EXPENDITURES				
Public safety				
Operating expenditures	100,000	50,098	19,269	30,829
Capital outlay	<u>150,000</u>	<u>191,417</u>	<u>110,711</u>	<u>80,706</u>
Total expenditures	<u>250,000</u>	<u>241,515</u>	<u>129,980</u>	<u>111,535</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(238,800)</u>	<u>(230,315)</u>	<u>(31,726)</u>	<u>198,589</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	9,929	9,929
Transfers out	<u>-</u>	<u>(89,190)</u>	<u>(89,192)</u>	<u>(2)</u>
Total other financing sources and uses	<u>-</u>	<u>(89,190)</u>	<u>(79,263)</u>	<u>9,927</u>
NET CHANGE IN FUND BALANCE	(238,800)	(319,505)	(110,989)	208,516
FUND BALANCES, BEGINNING	<u>952,157</u>	<u>952,157</u>	<u>952,157</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 713,357</u>	<u>\$ 632,652</u>	<u>\$ 841,168</u>	<u>\$ 208,516</u>

JOHNSON COUNTY, TEXAS

JUVENILE JUSTICE ALTERNATIVE EDUCATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	\$ 24,900	\$ 24,900	\$ 11,180	\$ (13,720)
Investment income	<u>800</u>	<u>800</u>	<u>566</u>	<u>(234)</u>
Total revenues	<u>25,700</u>	<u>25,700</u>	<u>11,746</u>	<u>(13,954)</u>
EXPENDITURES				
Judicial				
Salaries and wages, and employee benefits	280,458	280,458	281,395	(937)
Operating expenditures	<u>50,700</u>	<u>50,700</u>	<u>16,234</u>	<u>34,466</u>
Total expenditures	<u>331,158</u>	<u>331,158</u>	<u>297,629</u>	<u>33,529</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(305,458)</u>	<u>(305,458)</u>	<u>(285,883)</u>	<u>19,575</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>315,170</u>	<u>315,170</u>	<u>285,883</u>	<u>(29,287)</u>
Total other financing sources and uses	<u>315,170</u>	<u>315,170</u>	<u>285,883</u>	<u>(29,287)</u>
NET CHANGE IN FUND BALANCE	9,712	9,712	-	(9,712)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 9,712</u>	<u>\$ 9,712</u>	<u>\$ -</u>	<u>\$ (9,712)</u>

JOHNSON COUNTY, TEXAS

TRUANCY PREVENTION AND DIVERSION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 14,000	\$ 14,000	\$ 20,416	\$ 6,416
Investment income	900	900	1,129	229
Total revenues	<u>14,900</u>	<u>14,900</u>	<u>21,545</u>	<u>6,645</u>
EXPENDITURES				
Judicial				
Salaries and wages, and employee benefits	76,288	76,288	76,099	189
Operating expenditures	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditures	<u>77,488</u>	<u>77,488</u>	<u>76,099</u>	<u>1,389</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(62,588)</u>	<u>(62,588)</u>	<u>(54,554)</u>	<u>8,034</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>58,146</u>	<u>58,146</u>	<u>58,146</u>	<u>-</u>
Total other financing sources and uses	<u>58,146</u>	<u>58,146</u>	<u>58,146</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(4,442)	(4,442)	3,592	8,034
FUND BALANCES, BEGINNING	<u>14,065</u>	<u>14,065</u>	<u>14,065</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 9,623</u>	<u>\$ 9,623</u>	<u>\$ 17,657</u>	<u>\$ 8,034</u>

JOHNSON COUNTY, TEXAS

JUVENILE PROBATION FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 9,600	\$ 9,600	\$ 145	\$ (9,455)
Investment income	<u>5,000</u>	<u>5,000</u>	<u>8,694</u>	<u>3,694</u>
Total revenues	<u>14,600</u>	<u>14,600</u>	<u>8,839</u>	<u>(5,761)</u>
EXPENDITURES				
Judicial				
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>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	(27,400)	(27,400)	8,839	36,239
FUND BALANCES, BEGINNING	<u>83,122</u>	<u>83,122</u>	<u>83,122</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 55,722</u>	<u>\$ 55,722</u>	<u>\$ 91,961</u>	<u>\$ 36,239</u>

JOHNSON COUNTY, TEXAS

UNCLAIMED JUVENILE RESTITUTION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Investment income	\$ 20	\$ 20	\$ 35	\$ 15
Miscellaneous	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>
Total revenues	<u>20</u>	<u>20</u>	<u>75</u>	<u>55</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	20	20	75	55
FUND BALANCES, BEGINNING	<u>1,413</u>	<u>1,413</u>	<u>1,413</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,433</u>	<u>\$ 1,433</u>	<u>\$ 1,488</u>	<u>\$ 55</u>

JOHNSON COUNTY, TEXAS

JUSTICE OF THE PEACE TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 11,500	\$ 11,500	\$ 16,068	\$ 4,568
Investment income	<u>7,000</u>	<u>7,000</u>	<u>11,558</u>	<u>4,558</u>
Total revenues	<u>18,500</u>	<u>18,500</u>	<u>27,626</u>	<u>9,126</u>
EXPENDITURES				
Judicial				
Operating expenditures	<u>32,630</u>	<u>32,630</u>	<u>13,082</u>	<u>19,548</u>
Total expenditures	<u>32,630</u>	<u>32,630</u>	<u>13,082</u>	<u>19,548</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	(14,130)	(14,130)	14,544	28,674
FUND BALANCES, BEGINNING	<u>320,451</u>	<u>320,451</u>	<u>320,451</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 306,321</u>	<u>\$ 306,321</u>	<u>\$ 334,995</u>	<u>\$ 28,674</u>

JOHNSON COUNTY, TEXAS

COUNTY SPECIALTY COURT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 16,000	\$ 16,000	\$ 17,533	\$ 1,533
Investment income	<u>500</u>	<u>500</u>	<u>2,662</u>	<u>2,162</u>
Total revenues	<u>16,500</u>	<u>16,500</u>	<u>20,195</u>	<u>3,695</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	16,500	16,500	20,195	3,695
FUND BALANCES, BEGINNING	<u>65,342</u>	<u>65,342</u>	<u>65,342</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 81,842</u>	<u>\$ 81,842</u>	<u>\$ 85,537</u>	<u>\$ 3,695</u>

JOHNSON COUNTY, TEXAS

COURTHOUSE SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Charges for services	\$ 119,000	\$ 119,000	\$ 110,539	\$ (8,461)
Investment income	6,000	6,000	6,987	987
Total revenues	125,000	125,000	117,526	(7,474)
EXPENDITURES				
Public safety:				
Operating expenditures	78,458	74,458	21,410	53,048
Debt service:				
Principal	-	-	7,283	(7,283)
Interest and fiscal charges	-	-	484	(484)
Capital outlay	90,117	116,011	78,655	37,356
Total expenditures	168,575	190,469	107,832	82,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,575)	(65,469)	9,694	75,163
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	21,894	21,894	-
Total revenues	-	21,894	21,894	-
NET CHANGE IN FUND BALANCE	(43,575)	(43,575)	31,588	75,163
FUND BALANCES, BEGINNING	195,192	195,192	195,192	-
FUND BALANCES, ENDING	\$ 151,617	\$ 151,617	\$ 226,780	\$ 75,163

JOHNSON COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 180	\$ 180	\$ 101	\$ (79)
Investment income	<u>2,000</u>	<u>2,000</u>	<u>3,601</u>	<u>1,601</u>
Total revenues	<u>2,180</u>	<u>2,180</u>	<u>3,702</u>	<u>1,522</u>
EXPENDITURES				
Judicial:				
Operating expenditures	<u>20,000</u>	<u>20,000</u>	<u>3,496</u>	<u>16,504</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>3,496</u>	<u>16,504</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	(17,820)	(17,820)	206	18,026
FUND BALANCES, BEGINNING	<u>101,970</u>	<u>101,970</u>	<u>101,970</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 84,150</u>	<u>\$ 84,150</u>	<u>\$ 102,176</u>	<u>\$ 18,026</u>

JOHNSON COUNTY, TEXAS

COURT FACILITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 59,000	\$ 59,000	\$ 80,998	\$ 21,998
Investment income	<u>1,000</u>	<u>1,000</u>	<u>7,455</u>	<u>6,455</u>
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>88,453</u>	<u>28,453</u>
EXPENDITURES				
Judicial:				
Operating expenditures	<u>54,137</u>	<u>111,137</u>	<u>-</u>	<u>111,137</u>
Total expenditures	<u>54,137</u>	<u>111,137</u>	<u>-</u>	<u>111,137</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	5,863	(51,137)	88,453	139,590
FUND BALANCES, BEGINNING	<u>173,056</u>	<u>173,056</u>	<u>173,056</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 178,919</u>	<u>\$ 121,919</u>	<u>\$ 261,509</u>	<u>\$ 139,590</u>

JOHNSON COUNTY, TEXAS

GUARDIANSHIP FEE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 20,600	\$ 20,600	\$ 19,200	\$ (1,400)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>1,860</u>	<u>860</u>
Total revenues	<u>21,600</u>	<u>21,600</u>	<u>21,060</u>	<u>(540)</u>
EXPENDITURES				
Judicial:				
Operating expenditures	<u>25,574</u>	<u>25,574</u>	<u>27,869</u>	<u>(2,295)</u>
Total expenditures	<u>25,574</u>	<u>25,574</u>	<u>27,869</u>	<u>(2,295)</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	(3,974)	(3,974)	(6,809)	(2,835)
FUND BALANCES, BEGINNING	<u>50,967</u>	<u>50,967</u>	<u>50,967</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 46,993</u>	<u>\$ 46,993</u>	<u>\$ 44,158</u>	<u>\$ (2,835)</u>

JOHNSON COUNTY, TEXAS

LANGUAGE ACCESS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 20,000	\$ 20,000	\$ 29,202	\$ 9,202
Investment income	<u>400</u>	<u>400</u>	<u>1,698</u>	<u>1,298</u>
Total revenues	<u>20,400</u>	<u>20,400</u>	<u>30,900</u>	<u>10,500</u>
EXPENDITURES				
Judicial:				
Operating expenditures	<u>38,572</u>	<u>38,572</u>	<u>2,276</u>	<u>36,296</u>
Total expenditures	<u>38,572</u>	<u>38,572</u>	<u>2,276</u>	<u>36,296</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	(18,172)	(18,172)	28,624	46,796
FUND BALANCES, BEGINNING	<u>56,003</u>	<u>56,003</u>	<u>56,003</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 37,831</u>	<u>\$ 37,831</u>	<u>\$ 84,627</u>	<u>\$ 46,796</u>

JOHNSON COUNTY, TEXAS

COURT REPORTER SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 75,000	\$ 75,000	\$ 103,876	\$ 28,876
Investment income	<u>1,000</u>	<u>1,000</u>	<u>9,866</u>	<u>8,866</u>
Total revenues	<u>76,000</u>	<u>76,000</u>	<u>113,742</u>	<u>37,742</u>
EXPENDITURES				
Judicial:				
Operating expenditures	<u>62,066</u>	<u>62,066</u>	<u>-</u>	<u>62,066</u>
Total expenditures	<u>62,066</u>	<u>62,066</u>	<u>-</u>	<u>62,066</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	13,934	13,934	113,742	99,808
FUND BALANCES, BEGINNING	<u>226,226</u>	<u>226,226</u>	<u>226,226</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 240,160</u>	<u>\$ 240,160</u>	<u>\$ 339,968</u>	<u>\$ 99,808</u>

JOHNSON COUNTY, TEXAS

JUDICIAL EDUCATION & SUPPORT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 2,700	\$ 2,700	\$ 2,360	\$ (340)
Investment income	<u>60</u>	<u>60</u>	<u>210</u>	<u>150</u>
Total revenues	<u>2,760</u>	<u>2,760</u>	<u>2,570</u>	<u>(190)</u>
EXPENDITURES				
Judicial:				
Operating expenditures	<u>3,126</u>	<u>3,126</u>	<u>-</u>	<u>3,126</u>
Total expenditures	<u>3,126</u>	<u>3,126</u>	<u>-</u>	<u>3,126</u>
EXCESS (DEFICIENCY) OF REVENUES				
NET CHANGE IN FUND BALANCE	(366)	(366)	2,570	2,936
FUND BALANCES, BEGINNING	<u>7,288</u>	<u>7,288</u>	<u>7,288</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,922</u>	<u>\$ 6,922</u>	<u>\$ 9,858</u>	<u>\$ 2,936</u>

JOHNSON COUNTY, TEXAS

RECORD ARCHIVES - COUNTY CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 360,000	\$ 360,000	\$ 394,290	\$ 34,290
Investment income	30,000	30,000	39,242	9,242
Miscellaneous Revenue	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Total revenues	<u>390,100</u>	<u>390,100</u>	<u>433,532</u>	<u>43,432</u>
EXPENDITURES				
General government				
Operating expenditures	<u>500,000</u>	<u>500,000</u>	<u>86,335</u>	<u>413,665</u>
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>86,335</u>	<u>413,665</u>
NET CHANGE IN FUND BALANCE	(109,900)	(109,900)	347,197	457,097
FUND BALANCES, BEGINNING	<u>860,995</u>	<u>860,995</u>	<u>860,995</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 751,095</u>	<u>\$ 751,095</u>	<u>\$ 1,208,192</u>	<u>\$ 457,097</u>

JOHNSON COUNTY, TEXAS

RECORD ARCHIVES - DISTRICT CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 1,000	\$ 1,000	\$ 408	\$ (592)
Investment income	2,000	2,000	894	(1,106)
Miscellaneous income	-	-	14,818	14,818
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>16,120</u>	<u>13,120</u>
EXPENDITURES				
Judicial				
Operating expenditures	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	-
NET CHANGE IN FUND BALANCE	(27,000)	(27,000)	(13,880)	13,120
FUND BALANCES, BEGINNING	<u>27,272</u>	<u>27,272</u>	<u>27,272</u>	-
FUND BALANCES, ENDING	<u>\$ 272</u>	<u>\$ 272</u>	<u>\$ 13,392</u>	<u>\$ 13,120</u>

JOHNSON COUNTY, TEXAS

COUNTY/DISTRICT COURT TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 3,700	\$ 3,700	\$ 3,966	\$ 266
Investment income	<u>200</u>	<u>200</u>	<u>680</u>	<u>480</u>
Total revenues	<u>3,900</u>	<u>3,900</u>	<u>4,646</u>	<u>746</u>
EXPENDITURES				
General government				
Operating expenditures	991	991	-	991
Judicial				
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)	4,646	5,604
FUND BALANCES, BEGINNING	<u>17,731</u>	<u>17,731</u>	<u>17,731</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 16,773</u>	<u>\$ 16,773</u>	<u>\$ 22,377</u>	<u>\$ 5,604</u>

JOHNSON COUNTY, TEXAS

COURT RECORDS PRESERVATION DIGITAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 200	\$ 200	\$ 1,216	\$ 1,016
Investment income	<u>10,000</u>	<u>10,000</u>	<u>17,075</u>	<u>7,075</u>
Total revenues	<u>10,200</u>	<u>10,200</u>	<u>18,291</u>	<u>8,091</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	10,200	10,200	18,291	8,091
FUND BALANCES, BEGINNING	<u>433,331</u>	<u>433,331</u>	<u>433,331</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 443,531</u>	<u>\$ 443,531</u>	<u>\$ 451,622</u>	<u>\$ 8,091</u>

JOHNSON COUNTY, TEXAS

DISTRICT COURT RECORDS TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Charges for services	\$ 100	\$ 100	\$ 532	\$ 432
Investment income	6,000	6,000	7,082	1,082
Miscellaneous income	-	-	10,052	10,052
Total revenues	<u>6,100</u>	<u>6,100</u>	<u>17,666</u>	<u>11,566</u>
EXPENDITURES				
Judicial				
Operating expenditures	<u>77,992</u>	<u>77,992</u>	<u>20,000</u>	<u>57,992</u>
Total expenditures	<u>77,992</u>	<u>77,992</u>	<u>20,000</u>	<u>57,992</u>
NET CHANGE IN FUND BALANCE	(71,892)	(71,892)	(2,334)	69,558
FUND BALANCES, BEGINNING	<u>194,130</u>	<u>194,130</u>	<u>194,130</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 122,238</u>	<u>\$ 122,238</u>	<u>\$ 191,796</u>	<u>\$ 69,558</u>

JOHNSON COUNTY, TEXAS

PECAN VALLEY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Investment income	\$ 300	\$ 300	\$ 1,023	\$ 723
Miscellaneous income	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>	<u>-</u>
Total revenues	<u>6,190</u>	<u>6,190</u>	<u>6,913</u>	<u>723</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	6,190	6,190	6,913	723
FUND BALANCES, BEGINNING	<u>25,693</u>	<u>25,693</u>	<u>25,693</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 31,883</u>	<u>\$ 31,883</u>	<u>\$ 32,606</u>	<u>\$ 723</u>

JOHNSON COUNTY, TEXAS

INDIGENT HEALTH CARE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Property taxes	\$ 1,754,625	\$ 1,754,625	\$ 1,794,156	\$ 39,531
Intergovernmental	100,000	100,000	149,580	49,580
Investment income	132,000	132,000	203,186	71,186
Miscellaneous	<u>100</u>	<u>100</u>	<u>128</u>	<u>28</u>
Total revenues	<u>1,986,725</u>	<u>1,986,725</u>	<u>2,147,050</u>	<u>160,325</u>
EXPENDITURES				
Public safety				
Operating expenditures	1,260,000	1,319,741	1,300,320	19,421
Health and welfare				
Salaries and wages, and employee benefits	164,374	164,374	151,332	13,042
Operating expenditures	<u>562,750</u>	<u>503,009</u>	<u>214,990</u>	<u>288,019</u>
Total expenditures	<u>1,987,124</u>	<u>1,987,124</u>	<u>1,666,642</u>	<u>320,482</u>
NET CHANGE IN FUND BALANCE	(399)	(399)	480,408	480,807
FUND BALANCES, BEGINNING	<u>3,873,741</u>	<u>3,873,741</u>	<u>3,873,741</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,873,342</u>	<u>\$ 3,873,342</u>	<u>\$ 4,354,149</u>	<u>\$ 480,807</u>

JOHNSON COUNTY, TEXAS

OPIOID REMEDIATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 100	\$ 100	\$ -	\$ (100)
Investment income	<u>2,000</u>	<u>2,000</u>	<u>5,742</u>	<u>3,742</u>
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>5,742</u>	<u>3,642</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,100	2,100	5,742	3,642
FUND BALANCES, BEGINNING	<u>158,137</u>	<u>158,137</u>	<u>158,137</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 160,237</u>	<u>\$ 160,237</u>	<u>\$ 163,879</u>	<u>\$ 3,642</u>

JOHNSON COUNTY, TEXAS

RIGHT OF WAY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Property tax income	\$ 263,760	\$ 263,760	\$ 247,706	\$ (16,054)
Investment income	<u>20,000</u>	<u>20,000</u>	<u>70,897</u>	<u>50,897</u>
Total revenues	<u>283,760</u>	<u>283,760</u>	<u>318,603</u>	<u>34,843</u>
EXPENDITURES				
General government:				
Capital outlay	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
NET CHANGE IN FUND BALANCE	(216,240)	(216,240)	318,603	534,843
FUND BALANCES, BEGINNING	<u>1,408,288</u>	<u>1,408,288</u>	<u>1,408,288</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,192,048</u>	<u>\$ 1,192,048</u>	<u>\$ 1,726,891</u>	<u>\$ 534,843</u>

JOHNSON COUNTY, TEXAS

HISTORICAL COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Investment income	\$ 1,000	\$ 1,000	\$ 974	\$ (26)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>974</u>	<u>(26)</u>
EXPENDITURES				
General government:				
Operating expenditures	37,000	21,625	4,810	16,815
Capital outlay	<u>5,000</u>	<u>20,375</u>	<u>20,375</u>	<u>-</u>
Total expenditures	<u>42,000</u>	<u>42,000</u>	<u>25,185</u>	<u>16,815</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,000)</u>	<u>(41,000)</u>	<u>(24,211)</u>	<u>16,789</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total other financing sources and uses	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(31,000)	(31,000)	(14,211)	16,789
FUND BALANCES, BEGINNING	<u>46,684</u>	<u>46,684</u>	<u>46,684</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 15,684</u>	<u>\$ 15,684</u>	<u>\$ 32,473</u>	<u>\$ 16,789</u>

JOHNSON COUNTY, TEXAS

VETERANS SERVICE JUROR DONATIONS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Investment income	\$ 100	\$ 100	\$ 423	\$ 323
Miscellaneous	<u>7,000</u>	<u>7,000</u>	<u>2,988</u>	<u>(4,012)</u>
Total revenues	<u>7,100</u>	<u>7,100</u>	<u>3,411</u>	<u>(3,689)</u>
EXPENDITURES				
General government				
Operating expenditures	<u>5,000</u>	<u>5,000</u>	<u>145</u>	<u>4,855</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>145</u>	<u>4,855</u>
NET CHANGE IN FUND BALANCE	2,100	2,100	3,266	1,166
FUND BALANCES, BEGINNING	<u>15,442</u>	<u>15,442</u>	<u>15,442</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 17,542</u>	<u>\$ 17,542</u>	<u>\$ 18,708</u>	<u>\$ 1,166</u>

JOHNSON COUNTY, TEXAS

PRE-TRIAL BOND SUPERVISION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 222,800	\$ 222,800	\$ 380,039	\$ 157,239
Investment income	<u>10,000</u>	<u>10,000</u>	<u>21,240</u>	<u>11,240</u>
Total revenues	<u>232,800</u>	<u>232,800</u>	<u>401,279</u>	<u>168,479</u>
EXPENDITURES				
Judicial				
Salaries and wages, and employee benefits	219,932	219,932	215,371	4,561
Operating expenditures	<u>45,300</u>	<u>62,800</u>	<u>47,453</u>	<u>15,347</u>
Total expenditures	<u>265,232</u>	<u>282,732</u>	<u>262,824</u>	<u>19,908</u>
NET CHANGE IN FUND BALANCE	(32,432)	(49,932)	138,455	188,387
FUND BALANCES, BEGINNING	<u>535,235</u>	<u>535,235</u>	<u>535,235</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 502,803</u>	<u>\$ 485,303</u>	<u>\$ 673,690</u>	<u>\$ 188,387</u>

JOHNSON COUNTY, TEXAS

FLEET MAINTENANCE OPERATIONS FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 44,203	\$ 44,203	\$ 44,203	\$ -
Investment income	6,000	6,000	8,501	2,501
Miscellaneous	<u>100</u>	<u>100</u>	<u>1,373</u>	<u>1,273</u>
Total revenues	<u>50,303</u>	<u>50,303</u>	<u>54,077</u>	<u>3,774</u>
EXPENDITURES				
Public safety				
Operating expenditures	213,963	206,814	154,917	51,897
Capital expenditures	<u>-</u>	<u>7,149</u>	<u>6,759</u>	<u>390</u>
Total expenditures	<u>213,963</u>	<u>213,963</u>	<u>161,676</u>	<u>52,287</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(163,660)</u>	<u>(163,660)</u>	<u>(107,599)</u>	<u>56,061</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	90,504	90,504	90,504	-
Sale of capital assets	<u>-</u>	<u>-</u>	<u>27,123</u>	<u>27,123</u>
Total other financing sources and uses	<u>90,504</u>	<u>90,504</u>	<u>117,627</u>	<u>27,123</u>
NET CHANGE IN FUND BALANCE	(73,156)	(73,156)	10,028	83,184
FUND BALANCES, BEGINNING	<u>178,785</u>	<u>178,785</u>	<u>178,785</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 105,629</u>	<u>\$ 105,629</u>	<u>\$ 188,813</u>	<u>\$ 83,184</u>

JOHNSON COUNTY, TEXAS

CITIES READINESS INITIATIVE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 83,389	\$ 83,389	\$ 80,184	\$ (3,205)
Total revenues	<u>83,389</u>	<u>83,389</u>	<u>80,184</u>	<u>(3,205)</u>
EXPENDITURES				
Health and Welfare	123,461	123,461	101,928	21,533
Debt service:				
Principal	-	-	5,710	(5,710)
Interest and fiscal charges	-	-	1,273	(1,273)
Total expenditures	<u>123,461</u>	<u>123,461</u>	<u>108,911</u>	<u>14,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(40,072)</u>	<u>(40,072)</u>	<u>(28,727)</u>	<u>11,345</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>40,092</u>	<u>40,092</u>	<u>28,727</u>	<u>(11,365)</u>
Total other financing sources and uses	<u>40,092</u>	<u>40,092</u>	<u>28,727</u>	<u>(11,365)</u>
NET CHANGE IN FUND BALANCE	20	20	-	(20)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ (20)</u>

JOHNSON COUNTY, TEXAS

SHERIFF INMATE COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 25,900	\$ 25,900
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,985,500</u>	<u>1,985,500</u>
Total revenues	<u>-</u>	<u>-</u>	<u>2,011,400</u>	<u>2,011,400</u>
EXPENDITURES				
Public safety	-	-	1,057,519	(1,057,519)
Capital expenditures	<u>-</u>	<u>-</u>	<u>634,611</u>	<u>(634,611)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>1,692,130</u>	<u>(1,692,130)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>319,270</u>	<u>319,270</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(600,182)	(600,182)	(642,439)	(42,257)
Sale of capital assets	<u>-</u>	<u>-</u>	<u>4,798</u>	<u>4,798</u>
Total other financing sources and uses	<u>(600,182)</u>	<u>(600,182)</u>	<u>(637,641)</u>	<u>(37,459)</u>
NET CHANGE IN FUND BALANCE	(600,182)	(600,182)	(318,371)	281,811
FUND BALANCES, BEGINNING	<u>1,405,035</u>	<u>1,405,035</u>	<u>1,405,035</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 804,853</u>	<u>\$ 804,853</u>	<u>\$ 1,086,664</u>	<u>\$ 281,811</u>

JOHNSON COUNTY, TEXAS

DISTRICT ATTORNEY 18TH JUDICIAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 22,500	\$ 22,500	\$ 21,366	\$ (1,134)
Investment income	-	-	30	30
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>21,396</u>	<u>(1,104)</u>
EXPENDITURES				
Public Safety	-	-	22,425	(22,425)
Total expenditures	<u>-</u>	<u>-</u>	<u>22,425</u>	<u>(22,425)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>22,500</u>	<u>22,500</u>	<u>(1,029)</u>	<u>(23,529)</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	21,964	21,964	1,000	(20,964)
Total other financing sources and uses	<u>21,964</u>	<u>21,964</u>	<u>1,000</u>	<u>(20,964)</u>
NET CHANGE IN FUND BALANCE	44,464	44,464	(29)	(44,493)
FUND BALANCES, BEGINNING	<u>94</u>	<u>94</u>	<u>94</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 22,058</u>	<u>\$ 22,058</u>	<u>\$ 65</u>	<u>\$ (21,993)</u>

JOHNSON COUNTY, TEXAS

SB22 SHERIFF OFFICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 500,000	\$ 500,000	\$ 584,345	\$ 84,345
Investment income	<u>3,000</u>	<u>3,000</u>	<u>13,776</u>	<u>10,776</u>
Total revenues	<u>503,000</u>	<u>503,000</u>	<u>598,121</u>	<u>95,121</u>
EXPENDITURES				
Capital Outlay	<u>500,000</u>	<u>500,000</u>	<u>598,121</u>	<u>(98,121)</u>
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>598,121</u>	<u>(98,121)</u>
NET CHANGE IN FUND BALANCE	3,000	3,000	-	(3,000)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ (3,000)</u>

JOHNSON COUNTY, TEXAS

SB22 COUNTY ATTORNEY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 275,000	\$ 275,000	\$ 234,238	\$ (40,762)
Investment income	<u>1,500</u>	<u>1,500</u>	<u>5,425</u>	<u>3,925</u>
Total revenues	<u>276,500</u>	<u>276,500</u>	<u>239,663</u>	<u>(36,837)</u>
EXPENDITURES				
Public Safety	<u>275,000</u>	<u>275,000</u>	<u>239,663</u>	<u>35,337</u>
Total expenditures	<u>275,000</u>	<u>275,000</u>	<u>239,663</u>	<u>35,337</u>
NET CHANGE IN FUND BALANCE	1,500	1,500	-	(1,500)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ (1,500)</u>

JOHNSON COUNTY, TEXAS

SB22 DISTRICT ATTORNEY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Intergovernmental	\$ 275,000	\$ 275,000	\$ 237,512	\$ (37,488)
Investment income	<u>1,500</u>	<u>1,500</u>	<u>1,700</u>	<u>200</u>
Total revenues	<u>276,500</u>	<u>276,500</u>	<u>239,212</u>	<u>(37,288)</u>
EXPENDITURES				
Public Safety	<u>275,000</u>	<u>275,000</u>	<u>239,212</u>	<u>35,788</u>
Total expenditures	<u>275,000</u>	<u>275,000</u>	<u>239,212</u>	<u>35,788</u>
NET CHANGE IN FUND BALANCE	1,500	1,500	-	(1,500)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ (1,500)</u>

JOHNSON COUNTY, TEXAS

JOCO ANNEX RENOVATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 186,411	\$ 186,411
Total revenues	<u>-</u>	<u>-</u>	<u>186,411</u>	<u>186,411</u>
EXPENDITURES				
Capital Outlay	<u>-</u>	<u>-</u>	<u>10,935</u>	<u>(10,935)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>10,935</u>	<u>(10,935)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>175,476</u>	<u>175,476</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	5,000,000	5,000,000	11,550,000	6,550,000
Transfer out	<u>-</u>	<u>-</u>	<u>(17,016)</u>	<u>(17,016)</u>
Total other financing sources and uses	<u>5,000,000</u>	<u>5,000,000</u>	<u>11,532,984</u>	<u>6,532,984</u>
NET CHANGE IN FUND BALANCE	5,000,000	5,000,000	11,708,460	6,708,460
FUND BALANCES, BEGINNING	<u>4,661</u>	<u>4,661</u>	<u>4,661</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,004,661</u>	<u>\$ 5,004,661</u>	<u>\$ 11,713,121</u>	<u>\$ 6,708,460</u>

JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET
POSITION - CUSTODIAL FUNDS

SEPTEMBER 30, 2025

	Special Crimes Operations Seizures Fund	Unclaimed Property Fund	District Clerk Jury Fund	Sheriff Escrow Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 241,426	\$ 184,440	\$ 20	\$ 141,850
Accounts receivable	3,576	-	-	-
Total assets	<u>245,002</u>	<u>184,440</u>	<u>20</u>	<u>141,850</u>
LIABILITIES				
Accounts payable	3,462	162,249	-	-
Due to Other Governments	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	<u>3,462</u>	<u>162,249</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted for individuals, organizations and other governments	<u>241,540</u>	<u>22,191</u>	<u>20</u>	<u>141,850</u>
Total net position	<u>\$ 241,540</u>	<u>\$ 22,191</u>	<u>\$ 20</u>	<u>\$ 141,850</u>

Constable Fund	Sheriff Inmate Fund	County Clerk Fund	District Clerk Fund	Releasee Restitution Fund	District & County Attorney Deposit Fund	Juvenile Probation Restitution Fund
\$ 8,302	\$ 112,991	\$ 6,562,027	\$ 4,087,434	\$ 29,478	\$ 26,744	\$ 4,259
-	-	-	-	-	-	-
<u>8,302</u>	<u>112,991</u>	<u>6,562,027</u>	<u>4,087,434</u>	<u>29,478</u>	<u>26,744</u>	<u>4,259</u>
-	-	272,577	-	-	-	-
-	-	-	-	-	26,744	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>272,577</u>	<u>-</u>	<u>-</u>	<u>26,744</u>	<u>-</u>
<u>8,302</u>	<u>112,991</u>	<u>6,289,450</u>	<u>4,087,434</u>	<u>29,478</u>	<u>-</u>	<u>4,259</u>
\$ <u>8,302</u>	\$ <u>112,991</u>	\$ <u>6,289,450</u>	\$ <u>4,087,434</u>	\$ <u>29,478</u>	\$ <u>-</u>	\$ <u>4,259</u>

JOHNSON COUNTY, TEXAS

**COMBINING STATEMENT OF FIDUCIARY NET
POSITION - CUSTODIAL FUNDS**

SEPTEMBER 30, 2025

	Johnson & Somervell County Supervision Fund	Tax Collector Fund	Adult Probation Fund	Total Custodial Funds
ASSETS				
Cash and cash equivalents	\$ 46,543	\$ 5,857,922	\$ 2,096,356	\$ 19,399,792
Accounts receivable	-	162,249	148,627	314,452
Total assets	<u>46,543</u>	<u>6,020,171</u>	<u>2,244,983</u>	<u>19,714,244</u>
LIABILITIES				
Accounts payable	-	-	73,757	512,045
Due to Other Governments	-	6,020,171	-	6,046,915
Accrued liabilities	-	-	274,388	274,388
Unearned revenues	-	-	409,468	409,468
Total liabilities	<u>-</u>	<u>6,020,171</u>	<u>757,613</u>	<u>7,242,816</u>
NET POSITION				
Restricted for individuals, organizations and other governments	<u>46,543</u>	<u>-</u>	<u>1,487,370</u>	<u>12,471,428</u>
Total net position	<u>\$ 46,543</u>	<u>\$ -</u>	<u>\$ 1,487,370</u>	<u>\$ 12,471,428</u>



JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET
POSITION - CUSTODIAL FUNDS

FOR THE YEAR ENDING SEPTEMBER 30, 2025

	Special Crimes Operations Seizures Fund	Unclaimed Property Fund	District Clerk Jury Fund	Sheriff Escrow Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ADDITIONS				
Collections for adult probation	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	122,343
Held for others	303,623	175,361	80	-
Earnings on investments	-	-	-	-
Total additions	<u>303,623</u>	<u>175,361</u>	<u>80</u>	<u>122,343</u>
DEDUCTIONS				
Payments for adult probation	-	-	-	-
Payments to individuals	314,652	173,863	60	114,343
Payments to other governments	-	-	-	-
Total deductions	<u>314,652</u>	<u>173,863</u>	<u>60</u>	<u>114,343</u>
CHANGES IN NET POSITION	<u>(11,029)</u>	<u>1,498</u>	<u>20</u>	<u>8,000</u>
NET POSITION, BEGINNING, AS PREVIOUSLY REPORTED	252,569	20,693	-	133,850
RESTATEMENT - ERROR CORRECTION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION, BEGINNING, AS RESTATED	<u>252,569</u>	<u>20,693</u>	<u>-</u>	<u>133,850</u>
NET POSITION, ENDING	<u>\$ 241,540</u>	<u>\$ 22,191</u>	<u>\$ 20</u>	<u>\$ 141,850</u>

Constable Fund	Sheriff Inmate Fund	County Clerk Fund	District Clerk Fund	Releasee Restitution Fund	District & County Attorney Deposit Fund	Juvenile Probation Restitution Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
27,381	89,778	3,500,972	1,190,136	4,672	48,068	8,739
-	-	-	-	-	-	-
<u>27,381</u>	<u>89,778</u>	<u>3,500,972</u>	<u>1,190,136</u>	<u>4,672</u>	<u>48,068</u>	<u>8,739</u>
-	-	-	-	-	-	-
20,684	96,748	837,166	1,394,653	4,441	48,068	6,813
-	-	-	-	-	-	-
<u>20,684</u>	<u>96,748</u>	<u>837,166</u>	<u>1,394,653</u>	<u>4,441</u>	<u>48,068</u>	<u>6,813</u>
<u>6,697</u>	<u>(6,970)</u>	<u>2,663,806</u>	<u>(204,517)</u>	<u>231</u>	<u>-</u>	<u>1,926</u>
1,605	119,961	-	-	29,247	-	2,333
-	-	3,625,644	4,291,951	-	-	-
<u>1,605</u>	<u>119,961</u>	<u>3,625,644</u>	<u>4,291,951</u>	<u>29,247</u>	<u>-</u>	<u>2,333</u>
<u>\$ 8,302</u>	<u>\$ 112,991</u>	<u>\$ 6,289,450</u>	<u>\$ 4,087,434</u>	<u>\$ 29,478</u>	<u>\$ -</u>	<u>\$ 4,259</u>

JOHNSON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET
POSITION - CUSTODIAL FUNDS

FOR THE YEAR ENDING SEPTEMBER 30, 2025

	Johnson & Somervell County Supervision Fund	Tax Collector Fund	Adult Probation Fund	Total Custodial Funds
ADDITIONS				
Collections for adult probation	\$ 7,678	\$ -	\$ 4,143,883	\$ 4,151,561
Tax collections for other governments	-	7,865,515	-	7,987,858
Held for others	-	-	-	5,348,810
Earnings on investments	-	-	46,733	46,733
Total additions	<u>7,678</u>	<u>7,865,515</u>	<u>4,190,616</u>	<u>17,534,962</u>
DEDUCTIONS				
Payments for adult probation	124,018	-	4,323,493	4,447,511
Payments to individuals	-	-	-	3,011,491
Payments to other governments	-	7,865,515	-	7,865,515
Total deductions	<u>124,018</u>	<u>7,865,515</u>	<u>4,323,493</u>	<u>15,324,517</u>
CHANGES IN NET POSITION	<u>(116,340)</u>	<u>-</u>	<u>(132,877)</u>	<u>2,210,445</u>
NET POSITION, BEGINNING, AS PREVIOUSLY REPORTED	162,883	4,473,194	1,620,247	6,816,582
RESTATEMENT - ERROR CORRECTION	<u>-</u>	<u>(4,473,194)</u>	<u>-</u>	<u>3,444,401</u>
NET POSITION, BEGINNING, AS RESTATED	<u>162,883</u>	<u>-</u>	<u>1,620,247</u>	<u>10,260,983</u>
NET POSITION, ENDING	<u>\$ 46,543</u>	<u>\$ -</u>	<u>\$ 1,487,370</u>	<u>\$ 12,471,428</u>

STATISTICAL SECTION



**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	Page
Financial Trends 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.	144 – 151
Revenue Capacity Tables 5 through 8 contain information to help the reader assess the County’s most significant local revenue source, the property tax.	152 – 158
Debt Capacity 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.	159 – 164
Economic and Demographic Indicators 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.	165 – 167
Operating Information 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.	168 – 175

JOHNSON COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
Governmental activities:				
Net investment in capital assets	\$ 54,807,680	\$ 52,035,751	\$ 51,899,263	\$ 50,343,717
Restricted	17,487,954	16,627,902	17,425,182	17,766,864
Unrestricted	<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>\$ 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

Fiscal Year					
<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 52,470,155	\$ 53,698,673	\$ 54,442,387	\$ 64,256,709	\$ 76,515,233	\$ 84,332,959
17,220,292	18,408,094	20,104,612	23,738,807	34,793,276	54,247,799
<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>76,416,520</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>	<u>\$ 214,997,278</u>

JOHNSON COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
EXPENSES				
Governmental activities:				
General government	\$ 18,953,240	\$ 19,522,784	\$ 18,503,778	\$ 20,612,367
Highway and streets	9,170,169	9,501,401	9,152,310	9,972,948
Public safety	34,032,010	38,498,728	40,375,051	44,308,051
Judicial	8,676,596	8,995,731	8,373,435	9,587,841
Health and welfare	1,548,476	2,157,599	1,350,522	1,779,079
Culture and recreation	-	-	-	-
Interest on long-term debt	1,296,642	1,089,534	889,424	881,077
Total expenses	<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	\$ 5,077,528	\$ 5,090,259	\$ 6,788,168	\$ 7,023,886
Highway and streets	2,158,370	1,679,048	2,047,391	2,091,707
Public safety	9,250,903	12,014,082	13,860,323	15,829,815
Judicial	2,707,047	1,107,335	4,883,071	1,630,820
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Operating grants and contributions	3,263,020	2,904,929	2,137,829	2,574,611
Capital grants and contributions	1,343,092	770,880	765,277	831,069
Total governmental activities program revenues	<u>23,799,960</u>	<u>23,566,533</u>	<u>30,482,059</u>	<u>29,981,908</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>\$ (49,877,173)</u>	<u>\$ (56,199,244)</u>	<u>\$ (48,162,461)</u>	<u>\$ (57,159,455)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes	\$ 50,904,776	\$ 50,749,015	\$ 51,408,011	\$ 56,044,426
Investment income	333,960	418,949	941,503	1,907,714
Miscellaneous	822,446	570,124	1,048,655	785,272
Total governmental activities	<u>52,061,182</u>	<u>51,738,088</u>	<u>53,398,169</u>	<u>58,737,412</u>
CHANGE IN NET POSITION				
Governmental activities	<u>\$ 2,184,009</u>	<u>\$ (4,461,156)</u>	<u>\$ 5,235,708</u>	<u>\$ 1,577,957</u>

TABLE 2

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 21,169,733	\$ 21,545,292	\$ 22,360,258	\$ 26,248,007	\$ 29,130,209	\$ 29,330,899	
9,403,250	9,264,597	9,335,140	10,101,391	10,433,115	7,122,809	
41,667,920	41,822,703	40,984,943	48,035,051	53,122,181	55,211,360	
9,263,379	8,992,175	8,829,558	10,623,732	11,414,276	11,960,315	
2,698,608	2,883,698	5,276,133	4,009,672	3,814,072	3,201,162	
-	-	-	-	-	479,519	
<u>826,935</u>	<u>753,199</u>	<u>690,177</u>	<u>532,946</u>	<u>513,836</u>	<u>887,529</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>	<u>\$ 108,193,593</u>	
\$ 7,165,800	\$ 8,680,453	\$ 8,955,555	\$ 8,670,785	\$ 8,912,740	\$ 8,731,521	
2,108,552	2,222,760	2,160,172	2,255,642	2,440,557	2,401,656	
12,871,834	12,147,431	11,876,290	12,272,413	16,924,586	15,586,319	
2,768,435	2,486,839	2,696,331	2,981,535	3,469,751	2,504,630	
-	-	-	-	23,229	-	
-	-	-	-	-	122,227	
4,334,545	3,893,806	6,915,063	10,161,363	11,628,694	6,927,919	
<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>181,050</u>	
<u>30,452,324</u>	<u>30,736,862</u>	<u>35,154,789</u>	<u>44,371,804</u>	<u>51,981,768</u>	<u>36,455,322</u>	
<u>\$ (54,577,501)</u>	<u>\$ (54,524,802)</u>	<u>\$ (52,321,420)</u>	<u>\$ (55,178,995)</u>	<u>\$ (56,445,921)</u>	<u>\$ (71,738,271)</u>	
\$ 57,008,180	\$ 60,181,153	\$ 67,035,114	\$ 77,306,841	\$ 87,335,819	\$ 91,913,017	
1,240,278	420,936	316,056	5,047,441	6,672,919	6,463,384	
<u>1,200,034</u>	<u>991,595</u>	<u>439,123</u>	<u>2,168,559</u>	<u>1,104,218</u>	<u>908,458</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>99,284,859</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>	<u>\$ 27,546,588</u>	

JOHNSON COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
General fund:				
Nonspendable	\$ 774,454	\$ 432,469	\$ 527,761	\$ 598,241
Unassigned	<u>19,448,434</u>	<u>21,923,095</u>	<u>25,325,056</u>	<u>31,190,522</u>
Total general fund	<u>\$ 20,222,888</u>	<u>\$ 22,355,564</u>	<u>\$ 25,852,817</u>	<u>\$ 31,788,763</u>
Road & bridge fund:				
Nonspendable	\$ 317,943	\$ 299,585	\$ 307,068	\$ 370,381
Restricted	<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>\$ 7,991,216</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	18,952,445	9,631,368	12,452,719	13,843,571
Unassigned	<u>(39,000)</u>	<u>(133,470)</u>	<u>(7,333)</u>	<u>(644)</u>
Total other governmental funds	<u>\$ 18,917,132</u>	<u>\$ 9,520,285</u>	<u>\$ 12,464,226</u>	<u>\$ 13,847,614</u>
Total governmental funds	<u>\$ 47,131,236</u>	<u>\$ 39,039,800</u>	<u>\$ 44,761,277</u>	<u>\$ 50,913,345</u>

TABLE 3

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 616,970	\$ 596,155	\$ 760,899	\$ 773,546	\$ 1,083,230	\$ 1,075,196
<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>59,761,824</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>	<u>\$ 60,837,020</u>
\$ 421,592	\$ 457,431	\$ 466,710	\$ 505,850	\$ 476,676	\$ 521,896
<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>16,619,607</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>	<u>\$ 17,141,503</u>
\$ 4,736	\$ 9,221	\$ 140,977	\$ 109,747	\$ 203,497	\$ 180,872
15,158,719	15,594,570	14,813,556	15,762,760	17,876,836	63,803,876
<u>(1,308)</u>	<u>-</u>	<u>(167,885)</u>	<u>-</u>	<u>(20,217)</u>	<u>(13,744)</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>\$ 63,971,004</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>	<u>\$ 141,949,527</u>

JOHNSON COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
REVENUES				
Property taxes	\$ 50,993,826	\$ 50,737,943	\$ 51,484,989	\$ 55,976,147
Other taxes	-	-	-	-
Prisoner housing services	7,149,116	10,112,353	11,431,715	12,737,339
Intergovernmental revenues	4,124,331	3,075,841	2,435,155	2,864,483
Charges for services	8,250,780	7,985,710	11,407,259	12,139,753
Fines and forfeitures	1,670,340	1,331,314	1,406,065	1,411,501
Licenses and permits	-	-	-	-
Investment income	333,960	418,949	941,503	1,907,714
Miscellaneous	2,514,951	2,054,631	1,816,803	1,740,024
Total revenues	<u>75,037,304</u>	<u>75,716,741</u>	<u>80,923,489</u>	<u>88,776,961</u>
EXPENDITURES				
Current:				
General government	17,129,547	16,933,481	16,081,336	17,845,982
Highways and streets	6,303,874	6,448,641	6,266,830	7,061,673
Public safety	32,061,018	35,372,987	37,537,471	41,053,223
Judicial	8,576,511	8,513,407	8,087,273	9,020,189
Health and welfare	1,499,931	2,095,704	1,297,291	1,677,025
Culture and recreation	-	-	-	-
Capital outlay	19,920,510	10,817,630	2,632,285	2,298,869
Debt service:				
Principal	2,030,000	2,190,000	2,780,000	2,825,000
Interest and fiscal charges	635,848	1,637,067	905,826	865,502
Total expenditures	<u>88,157,239</u>	<u>84,008,917</u>	<u>75,588,312</u>	<u>82,647,463</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<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	\$ 7,239,818	\$ 2,673,458	\$ 4,074,377	\$ 2,848,635
Transfers out	(7,239,818)	(2,673,458)	(4,074,377)	(2,848,635)
Proceeds from sale of capital assets	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>20,857,625</u>	<u>6,561,401</u>	<u>386,300</u>	<u>22,570</u>
NET CHANGE IN FUND BALANCES	<u>\$ 7,737,690</u>	<u>\$ (1,730,775)</u>	<u>\$ 5,721,477</u>	<u>\$ 6,152,068</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>3.9%</u>	<u>5.2%</u>	<u>5.1%</u>	<u>4.6%</u>

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

TABLE 4

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 57,036,021	\$ 60,244,560	\$ 66,916,041	\$ 77,079,463	\$ 87,036,865	\$ 91,420,414
-	-	-	-	-	370,235
10,346,453	8,702,223	-	-	-	-
4,284,767	4,892,309	8,524,070	16,281,603	17,141,578	7,049,742
12,011,639	14,488,640	23,263,974	23,124,176	25,174,631	25,228,816
1,005,103	1,078,154	1,499,105	1,808,487	2,409,614	1,587,551
-	-	-	26,000	28,000	33,000
1,240,278	420,936	316,056	5,047,441	6,061,348	5,960,246
<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>2,732,508</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>	<u>134,382,512</u>
18,925,867	19,600,192	21,707,040	24,558,109	26,231,777	26,713,840
7,312,403	7,338,311	7,907,581	8,452,723	8,728,958	12,358,427
38,851,144	39,397,580	41,358,468	46,360,478	52,037,510	56,870,931
8,979,849	8,888,021	9,596,419	10,818,219	11,757,786	9,306,480
2,633,227	2,790,667	5,240,367	3,852,609	3,306,425	3,038,665
-	-	-	-	-	456,882
2,605,826	3,784,345	6,445,882	15,355,997	16,585,305	10,412,887
2,865,000	3,000,000	1,476,666	1,831,209	2,024,025	2,269,656
<u>824,274</u>	<u>771,733</u>	<u>635,584</u>	<u>423,553</u>	<u>404,853</u>	<u>736,633</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>122,164,401</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>	<u>\$ 12,218,111</u>
\$ 4,435,902	\$ 4,492,565	\$ 2,635,489	\$ 6,467,224	\$ 8,443,536	\$ 17,416,753
(4,435,902)	(4,492,565)	(2,635,489)	(17,067,224)	(8,443,536)	(19,416,753)
143,697	94,327	146,449	212,505	80,007	388,624
-	-	245,913	21,083	-	49,316
-	-	-	2,493,216	1,921,697	2,258,604
-	-	-	-	-	30,605,000
-	-	15,865,000	-	-	-
-	-	253,944	-	-	1,501,862
-	-	(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>32,803,406</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>	<u>\$ 45,021,517</u>
<u>4.6%</u>	<u>4.6%</u>	<u>2.4%</u>	<u>2.3%</u>	<u>2.3%</u>	<u>2.8%</u>

JOHNSON COUNTY, TEXAS

ASSESSED TAXABLE VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY

LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Homestead, Other Exemptions
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)
2025	18,102,573,804	2,717,425,187	11,377,657,436	2,584,042,905	(9,656,170,912)

TABLE 5

Total Assessed Property Value	Estimated Net Actual Taxable Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
\$ 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%
25,125,528,420	34,781,699,332	0.379276	72.24%

JOHNSON COUNTY, TEXAS

PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS (UNAUDITED)

Governmental Subdivisions	Percent Applicable to Johnson County	Fiscal Year		
		2016	2017	2018
Johnson County	100.00%			
	General Prop Tax	\$ 0.44800	\$ 0.45974	\$ 0.47200
	Debt Rate			
	Special Rd Tax			
	Farm-to-Market			
	Total Direct			
<u>Cities</u>				
Alvarado	100.00%	0.73300	0.73300	0.70956
Burleson	79.71%	0.73500	0.73500	0.73500
Cleburne	100.00%	0.80402	0.80402	0.80402
Crowley	0.22%	0.73927	0.71900	0.70900
Godley	100.00%	0.56000	0.56000	0.54000
Grand Prairie	0.002%	-	-	-
Grandview	100.00%	0.74631	0.74631	0.74631
Joshua	100.00%	0.77527	0.77527	0.77527
Keene	100.00%	0.89782	0.89782	0.89782
Mansfield	13.48%	0.71000	0.71000	0.71000
Rio Vista	100.00%	0.59645	0.59181	0.64001
Venus	70.06%	0.87992	0.87992	0.87992
<u>School Districts</u>				
Alvarado ISD	100.00%	1.46100	1.46100	1.46100
Burleson ISD	76.81%	1.54000	1.67000	1.67000
Cleburne ISD	100.00%	1.63000	1.63000	1.63000
Crowley ISD	0.46%	1.65000	1.67000	1.67000
Godley ISD	91.18%	1.54000	1.54000	1.54000
Granbury ISD	1.18%	1.25000	1.21000	1.19500
Grandview ISD	86.14%	1.40000	1.40000	1.26610
Joshua ISD	100.00%	1.61000	1.60000	1.52000
Keene ISD	100.00%	1.43000	1.43000	1.40110
Mansfield ISD	11.22%	1.51000	1.54000	1.54000
Rio Vista ISD	99.32%	1.60000	1.60000	1.60000
Venus ISD	100.00%	1.58760	1.58760	1.58950
<u>Colleges</u>				
Emergency Service	100.00%	0.06000	0.06000	0.06000
Hill College - Alvarado ISD	100.00%	0.04885	0.05000	0.05000
Hill College - Cleburne ISD	100.00%	0.05000	0.05000	0.04880
Hill College - Godley ISD	100.00%	0.02235	0.02267	0.02225
Hill College - Grandview ISD	86.14%	0.05000	0.05000	0.05000
Hill College - Joshua ISD	100.00%	0.05000	0.04948	0.04962
Hill College - Keene ISD	100.00%	0.04944	0.05000	0.04933
Hill College - Rio Vista ISD	99.32%	0.03381	0.03381	0.03522
Hill College - Venus ISD	100.00%	0.04982	0.05000	0.04876

Source: Johnson County Appraisal District

TABLE 6

							Fiscal Year						
2019		2020		2021		2022		2023		2024		2025	
\$	0.47200	\$	0.42500	\$	0.42500	\$	0.42000	\$	0.41500	\$	0.38500	\$	0.37928
	0.73203		0.75142		0.81270		0.81270		0.81190		0.78257		0.80601
	0.72000		0.71110		0.68590		0.65720		0.63250		0.66270		0.72180
	0.77321		0.76009		0.69050		0.64048		0.58132		0.58850		0.61255
	0.68199		0.69981		0.72955		0.64520		0.59489		0.60830		0.63753
	0.54000		0.54000		0.49039		0.45412		0.51606		0.51446		0.72691
	-		-		-		-		-		0.66000		0.66000
	0.77128		0.77128		0.76057		0.65000		0.65000		0.65000		0.61153
	0.76527		0.76124		0.71149		0.71149		0.65123		0.68947		0.68947
	0.86782		0.85413		0.84413		0.83413		0.83413		0.83413		0.82898
	0.71000		0.69000		0.69000		0.68000		0.65929		0.64500		0.63900
	0.57267		0.52761		0.50274		0.39932		0.43633		1.00612		1.00612
	0.86992		0.83899		0.80722		0.75484		0.75484		0.73806		0.76649
	1.47000		1.46640		1.37200		1.35460		1.16920		1.16690		1.16690
	1.56835		1.53830		1.49460		1.44290		1.25750		1.25520		1.25520
	1.52830		1.51470		1.44860		1.39730		1.21190		1.21190		1.21190
	1.56840		1.53980		1.48410		1.44290		1.25750		1.25520		1.25520
	1.47000		1.46640		1.49200		1.47460		1.28920		1.28690		1.28500
	1.12500		1.11140		1.08880		0.99960		0.93420		0.93190		0.92960
	1.19610		1.13310		1.17810		1.10590		0.99890		0.99660		0.99660
	1.44000		1.39600		1.29000		1.27260		1.08720		1.25750		1.25750
	1.29940		1.28580		1.23127		1.16547		1.04890		1.04640		1.00941
	1.46000		1.44640		1.41830		1.33460		1.14920		1.14690		1.14690
	1.49835		1.39739		1.32299		1.32299		1.18330		1.18099		1.18099
	1.49150		1.42130		1.38350		1.36610		1.80700		1.17840		1.24840
	0.06000		0.06000		0.06000		0.06000		0.05420		0.05751		0.05648
	0.04739		0.05000		0.05000		0.04923		0.04478		0.04824		0.05000
	0.04449		0.04869		0.05000		0.04985		0.04705		0.05000		0.05000
	0.02225		0.02542		0.02609		0.02421		0.02142		0.02322		0.02289
	0.04836		0.05000		0.05000		0.04722		0.04439		0.04972		0.05000
	0.04757		0.05000		0.04993		0.05000		0.04809		0.05000		0.05000
	0.04939		0.04955		0.04955		0.04350		0.04292		0.04285		0.04513
	0.03522		0.03539		0.03348		0.03178		0.02944		0.03073		0.03239
	0.05000		0.05000		0.04725		0.03983		0.03810		0.03933		0.04250

JOHNSON COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

<u>Taxpayer</u>	2025		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Klein Tools Inc	\$ 210,957,534	1	17.07%
James Hardie Building Products	166,019,248	2	13.43%
ETC Texas Processing Ltd.	134,818,211	3	10.91%
Amazon Logistics, Inc.	131,463,011	4	10.64%
Oncor Electric Delivery Co. LLC.	125,262,500	5	10.14%
Pecos Housing Finance Corporation	101,031,382	6	8.18%
Grand Prix Pipeline LLC.	98,114,670	7	7.94%
Wal-Mart Stores East LP	95,849,766	8	7.76%
Halliburton Energy Services	86,653,701	9	7.01%
Tyson Foods Inc.	85,610,208	10	6.93%
Devon Energy Op Co LP	-		0.00%
Energy Transfer Fuel LP	-		0.00%
EOG Resources Inc	-		0.00%
Texas Midstream Gas	-		0.00%
Brazos Electric Power Co-op	-		0.00%
Johns Manville Corp	-		0.00%
Total	<u>\$ 1,235,780,231</u>		<u>100.00%</u>

Source: Bee County Tax Assessor/Collector

TABLE 7

Taxpayer	2016		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Klein Tools, Inc.	\$ -		0.00%
ETC Texas Processing, Ltd.	105,021,543	4	9.86%
James Hardie Building Products	160,860,808	3	15.10%
Oncor Electric Delivery	-		0.00%
Wal-Mart Stores East	59,334,552	9	5.57%
Haliburton Energy	-		0.00%
UPP Operating, LLC	-		0.00%
Grand Prix Pipeline	-		0.00%
Shannon Creek Apartments II LLC	140,847,103	2	13.22%
Atmos Energy/Mid-Tex	-		0.00%
Devon Energy Op Co LP	236,837,232	1	22.24%
Chesapeake Operating, Inc.	80,014,600	5	7.51%
EOG Resources, Inc.	75,523,964	6	7.09%
XTO Energy Inc	72,164,180	7	6.78%
Energy Transfer Fuel LP	70,738,189	8	6.64%
Texas Midstream Gas	63,710,670	10	5.98%
Total	\$ 1,065,052,841		100.00%



JOHNSON COUNTY, TEXAS**TABLE 8**

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year*	Collected Within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 48,923,628	\$ 48,472,441	99.1%	\$ 29,896	\$ 48,502,337	99.1%
2017	48,488,689	47,546,117	98.1%	850,267	48,396,384	99.8%
2018	50,862,834	49,981,168	98.3%	797,357	50,778,525	99.8%
2019	55,845,945	55,030,895	98.5%	714,689	55,745,584	99.8%
2020	56,420,778	55,930,875	99.1%	379,106	56,309,981	99.8%
2021	59,117,582	58,395,331	98.8%	597,727	58,993,058	99.8%
2022	66,495,871	65,675,514	98.8%	631,253	66,306,767	99.7%
2023	76,693,574	75,601,290	98.6%	801,682	76,402,972	99.6%
2024	87,476,344	84,287,238	96.4%	2,654,976	86,942,214	99.4%
2025	91,541,256	90,416,080	98.8%	-	90,416,080	98.8%

*Includes levy for General Fund, Road & Bridge, Lateral Road, and Debt Service

JOHNSON COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	General Obligation Bonds	Certificate of Obligation	Tax Anticipation Notes	Lease Liability	Subscriptions Liability
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	-	-	-
2023	15,508,834	2,205,000	-	448,718	1,970,146
2024	15,289,596	1,120,000	-	-	2,587,049
2025	47,173,093	-	-	58,606	3,377,592

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	Population	Per Capita
\$	31,881,204	0.51%	160,503	199
	29,824,927	0.45%	167,301	178
	27,038,650	0.39%	169,159	160
	24,207,373	0.33%	173,388	140
	21,340,000	0.27%	180,513	118
	18,340,000	0.21%	181,837	101
	19,147,319	0.20%	187,280	102
	19,811,171	0.19%	195,506	101
	19,053,680	0.17%	202,906	94
	50,609,291	0.43%	210,547	240

JOHNSON COUNTY, TEXAS

TABLE 10

RATIOS OF NET GENERAL BONDED DEBT

LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Net Debt	Percentage of Actual Taxable Property Value	Net General Bonded Debt per Capita
2016	\$ 7,981,204	\$ 884,286	\$ 7,096,918	0.07%	\$ 44
2017	6,329,927	846,414	5,483,513	0.06%	33
2018	4,378,650	876,773	3,501,877	0.04%	21
2019	2,267,373	1,257,283	1,010,090	0.01%	6
2020	-	566,352	(566,352)	0.00%	(3)
2021	-	265,940	(265,940)	0.00%	(1)
2022	15,718,072	78,213	15,639,859	0.11%	84
2023	15,508,834	-	15,508,834	0.08%	79
2024	15,289,596	224,389	15,065,207	0.06%	74
2025	47,173,093	242,345	46,930,748	0.13%	223

JOHNSON COUNTY, TEXAS

TABLE 11

COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
LAST TEN FISCAL YEARS (UNAUDITED)

Taxing Jurisdictions	Debt Outstanding	Estimated Percentage Applicable	Amount Applicable to Johnson County
City of Alvarado	\$ 15,764,500	100.00%	\$ 15,764,500
City of Burleson	60,554,559	83.34%	50,466,169
City of Cleburne	91,785,000	100.00%	91,785,000
City of Joshua	10,115,000	100.00%	10,115,000
City of Keene	10,008,000	100.00%	10,008,000
City of Mansfield	359,690,000	16.85%	60,607,765
City of Venus	14,370,000	69.34%	9,964,158
Cresson Crossroads MUD #2 DA #2	3,002,349	100.00%	3,002,349
Alvarado ISD	175,457,787	100.00%	175,457,787
Burleson ISD	232,880,000	76.81%	178,875,128
Cleburne ISD	127,303,122	100.00%	127,303,122
Crowley ISD	1,160,613,722	0.46%	5,338,823
Godley ISD	213,324,877	91.18%	194,509,623
Granbury ISD	63,806,390	1.18%	752,915
Grandview ISD	11,989,808	86.14%	10,328,021
Joshua ISD	177,159,297	100.00%	177,159,297
Keene ISD	9,284,000	100.00%	9,284,000
Mansfield ISD	1,260,570,000	11.22%	141,435,954
Rio Vista ISD	16,393,569	99.32%	16,282,093
Venus ISD	25,971,974	100.00%	25,971,974
Subtotal, overlapping debt			1,315,605,346
Johnson County, Texas direct debt			46,930,748
Total Direct and Overlapping Debt			\$ 1,362,536,094

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

JOHNSON COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS (UNAUDITED)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assessed value of real property	\$ 10,022,181,117	\$ 9,511,805,667	\$ 9,743,494,577	\$ 10,586,389,755
Debt limit	2,505,545,279	2,377,951,417	2,435,873,644	2,646,597,439
Amount of debt applicable to limit				
Total bonded debt	31,860,000	29,810,000	27,030,000	24,205,000
Less: Assets in debt service fund	<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>\$ 30,265,583</u>	<u>\$ 28,930,229</u>	<u>\$ 26,067,466</u>	<u>\$ 22,873,360</u>
Legal Debt Margin	<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 Debt Applicable to the Limit as a Percentage of Debt Limit	1.21%	1.22%	1.07%	0.86%

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) Annual Comprehensive Financial Report Statement of Net Position

TABLE 12

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 11,936,791,938	\$ 12,622,889,488	\$ 14,486,742,612	\$ 19,320,469,339	\$ 23,564,368,563	\$ 25,125,528,420
2,984,197,985	3,155,722,372	3,621,685,653	4,830,117,335	5,891,092,141	6,281,382,105
21,340,000	18,340,000	18,735,000	17,495,000	16,210,000	47,173,093
\$ (656,775)	\$ (344,410)	\$ (116,268)	\$ (11,786)	\$ (224,389)	\$ (242,345)
\$ 20,683,225	\$ 17,995,590	\$ 18,618,732	\$ 17,483,214	\$ 15,985,611	\$ 46,930,748
\$ 2,963,514,760	\$ 3,137,726,782	\$ 3,603,066,921	\$ 4,812,634,121	\$ 5,875,106,530	\$ 6,234,451,357
0.69%	0.57%	0.51%	0.36%	0.27%	0.75%

JOHNSON COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2016	2017	2018	2019
Population	162,763	167,012	171,121	175,817
Personal Income (thousands)	\$ 6,244,690	\$ 6,682,230	\$ 6,914,543	\$ 7,229,759
Per Capita Personal Income	38,367	40,010	40,407	41,121
Unemployment Rate	4.5%	3.4%	3.4%	3.1%

TABLE 13

Fiscal Year					
2020	2021	2022	2023	2024	2025
180,513	181,837	187,280	195,506	202,906	210,547
\$ 7,963,280	\$ 8,665,260	\$ 9,667,206	\$ 10,329,951	\$ 11,258,645	\$ 11,682,621
44,115	47,599	51,619	52,837	55,487	55,487
6.9%	4.1%	3.3%	3.70%	3.70%	3.60%



JOHNSON COUNTY, TEXAS

TABLE 14

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

2025			
Employer	Employees	Rank	Percentage of Total County Employment
Burleson ISD	2,153	1	2.02%
Cleburne ISD	1,040	2	0.98%
HEB	946	3	0.89%
Wal-Mart Distribution Center	942	4	0.88%
Joshua ISD	857	5	0.80%
Johnson County	845	6	0.79%
Sabre Tubular Structures Industries	691	7	0.65%
City of Burleson	641	8	0.60%
Wal-Mart Supercenter Burleson	500	9	0.47%
Texas Health Resources	459	10	0.43%
Total	9,074		8.5%

2016			
Employer	Employees	Rank*	Percentage of Total County Employment
Burleson ISD	1,615	1	2.20%
Cleburne ISD	1,145	2	1.56%
Wal-Mart Distribution Center	768	3	1.04%
Joshua ISD	716	4	0.97%
Sabre Tubular Structures Industries	613	5	0.83%
Johnson County	528	6	0.72%
Wal-Mart Supercenter Burleson	443	7	0.60%
Texas Health Resources	406	8	0.55%
Total	6,234		8.5%

Source: Local employers

*Information was not available to complete top 10 employers in 2016

JOHNSON COUNTY, TEXAS

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS (UNAUDITED)

Function/Program	Full-Time Equivalent Employees as of Year End			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Government	140	134	135	138
Highways and Streets	67	68	67	64
Law enforcement	202	199	196	204
Administration of justice	83	84	79	82
Financial administration	13	13	13	14
Health and Welfare	9	8	9	10
Culture and Recreation	<u>4</u>	<u>4</u>	<u>5</u>	<u>4</u>
Total	<u>514</u>	<u>506</u>	<u>499</u>	<u>512</u>

Source: County budget records

TABLE 15

Full-Time Equivalent Employees as of Year End						
2020	2021	2022	2023	2024	2025	
137	144	148	157	156	165	
66	64	65	62	65	64	
210	401	419	445	464	473	
81	78	83	84	87	84	
14	14	14	15	15	15	
10	11	11	11	12	14	
<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>	
<u>518</u>	<u>712</u>	<u>740</u>	<u>774</u>	<u>799</u>	<u>821</u>	

JOHNSON COUNTY, TEXAS

COURT OPERATING INDICATORS

LAST TEN FISCAL YEARS (UNAUDITED)

Function	Fiscal Year			
	2016	2017	2018	2019
County Clerk:				
Criminal Cases Filed	5,096	2,386	2,286	2,018
Civil Cases Filed	3,628	1,120	957	1,323
Juvenile petitions Filed	9	61	76	73
Probate/Guardianship Cases Filed	-	459	436	453
Mental Health Cases Filed	-	184	181	182
Personnel:				
Positions Filled	633	631	635	638
Payroll Checks Processed	17,132	16,384	16,896	16,412
Public Works:				
Permits Issued	1,035	1,342	1,434	1,383
Septic Complaints Addressed	163	134	126	192
Purchasing:				
Purchase Orders Issued	3,983	3,823	3,622	3,521
Recurring Annual Competitive Bids	34	20	28	27
New Competitive Bids	12	14	4	12
Tax Assessor/Collector:				
County Tax Accounts	309,572	302,255	317,412	306,960
Automobile Registrations	169,105	173,718	178,013	180,756
Elections Administration:				
Registered Voters	90,587	92,999	94,293	97,423
Administrative of Justice:				
District Clerk:				
Civil Cases Filed	1,036	1,136	1,440	1,536
Criminal Cases Filed	1,643	1,289	1,533	1,533
County Courts:				
Criminal Cases Disposed	3,062	1,985	2,293	2,246
Civil Cases Disposed	905	1,298	993	1,231
Juvenile Petitions Disposed	110	65	67	71
Probate/Guardianship Hearings Held	892	593	661	618
Mental Health Hearings Held	63	289	152	164
District Court:				
Civil Cases Disposed	1,233	1,189	1,475	1,545
Criminal Cases Disposed	1,492	1,260	1,359	1,307
Justice of the Peace:				
Civil Cases Filed	1,882	2,135	2,452	3,006
Criminal Cases Filed	11,475	9,779	10,701	8,497
Civil Cases Disposed	1,792	1,846	2,045	2,292
Criminal Cases Disposed	10,976	8,672	11,204	9,522

TABLE 16

Fiscal Year					
2020	2021	2022	2023	2024	2025
1,392	1,468	1,543	1,456	1,671	1,727
992	1,019	863	931	950	1,013
41	58	85	65	111	88
386	515	576	528	489	479
180	145	129	147	168	194
639	886	895	922	936	952
15,769	16,525	22,320	22,948	23,370	23,574
1,517	1,903	1,928	1,627	1,527	1,926
135	195	191	205	176	170
4,030	3,854	4,037	4,440	4,885	4,791
18	30	32	25	17	23
11	8	11	13	9	10
307,211	294,307	306,539	315,086	317,560	339,750
176,993	188,266	187,582	198,090	198,192	205,443
101,178	106,911	113,032	117,643	124,059	128,529
1,363	1,409	1,253	1,407	1,552	2,657
1,264	1,294	1,284	1,271	1,274	1,564
1,819	1,665	1,857	1,815	2,049	1,918
866	1,048	940	1,026	1,104	1,157
31	60	80	87	105	113
480	586	663	602	582	566
173	149	255	273	329	355
1,080	1,169	1,386	1,384	1,468	3,061
990	1,168	1,388	1,358	1,304	1,396
2,511	3,053	2,851	3,535	4,172	4,441
4,889	4,320	5,001	5,003	4,955	6,660
2,516	2,648	2,851	2,856	3,061	4,039
5,208	5,478	6,253	5,078	4,375	5,255

JOHNSON COUNTY, TEXAS

COURT OPERATING INDICATORS

LAST TEN FISCAL YEARS (UNAUDITED)

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

Sources: Texas Courts Online Annual Statistical Reports Johnson County Offices

TABLE 16

Fiscal Year					
2020	2021	2022	2023	2024	2025
749	761	821	771	834	920
48,082	51,604	51,648	50,637	41,692	42,449
4,419	4,375	4,845	4,812	4,672	4,467
2,074	2,031	2,071	2,189	2,750	2,826
194	228	252	227	223	202
15,167	15,714	17,959	20,200	21,767	21,128
47	61	32	46	22	31
804	986	962	1,003	1,046	1,116
51	50	55	43	40	45
25,970	25,898	21,344	22,291	19,536	21,995

JOHNSON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS (UNAUDITED)

<u>Function/Asset Class</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Administration of Justice</u>					
Furniture & equipment	24	23	25	25	25
Vehicles & mobile equipment	6	4	4	5	6
Land & buildings	-	-	-	-	-
<u>General Government</u>					
Furniture & equipment	174	179	185	188	218
Vehicles & mobile equipment	22	22	21	20	20
Land & buildings	84	83	81	81	86
<u>Highways and Streets</u>					
Furniture & equipment	12	14	18	17	17
Vehicles & mobile equipment	269	272	276	283	281
Land & buildings	20	24	21	23	24
<u>Law Enforcement</u>					
Furniture & equipment	104	124	122	135	141
Vehicles & mobile equipment	141	140	146	158	150
Land & buildings	14	15	15	15	15
<u>Health and Welfare</u>					
Furniture & equipment	12	12	10	10	10
Vehicles & mobile equipment	7	8	8	9	11
Land & buildings	3	3	3	3	3
<u>Culture and Recreation</u>					
Furniture & equipment	1	1	1	1	-
Vehicles & mobile equipment	5	4	4	4	3
Land & buildings	2	2	2	2	2
<u>Elections</u>					
Furniture & equipment	-	-	-	-	-
Vehicles & mobile equipment	-	-	-	-	-
Land & buildings	-	-	-	-	-

Source: Johnson County Financial Records

TABLE 17

2021	2022	2023	2024	2025
26	24	27	22	20
6	7	8	8	7
-	-	-	-	-
220	220	237	217	208
20	21	26	29	31
87	87	89	91	92
17	21	21	24	25
287	294	301	309	319
24	25	26	25	26
153	154	199	203	203
160	166	191	204	213
15	17	17	19	20
18	18	20	19	20
13	14	15	16	16
3	3	3	3	3
-	-	-	-	1
3	3	3	5	6
2	2	2	2	2
-	-	-	1	1
-	-	-	-	-
-	-	-	-	-



COMPLIANCE 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**

Honorable County Judge and
Commissioners' Court
Johnson County, Texas

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County, Texas as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Johnson County, Texas' basic financial statements, and have issued our report thereon dated March 23, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Johnson County, Texas' 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 Johnson County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Johnson County, Texas' 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 Johnson County'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Johnson County, Texas' 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 Johnson County, Texas' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Johnson County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE
AND THE STATE OF TEXAS GRANT MANAGEMENT STANDARDS**

Honorable County Judge and
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 the *State of Texas Grant Management Standards* (TxGMS) 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, 2025. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with 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, 2025.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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 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.

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.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 GAAS, *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 GAAS, *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.

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 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026

JOHNSON COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Grantor's Number	Expenditures or Award Amount
FEDERAL AWARDS			
<u>U.S. Department of the Interior</u>			
Passed through Texas Fish and Wildlife Service: Payments in Lieu of Taxes	15.226	N/A	\$ 1,791
Total U.S. Department of the Interior			<u>1,791</u>
<u>U. S. Department of Justice</u>			
Passed Through Bureau of Justice Assistance State Criminal Alien Assistance Program	16.606	15PBJC-24-RR-05949-SCAA	<u>51,391</u>
Total U. S. Department of Justice			<u>51,391</u>
<u>U. S. Department of Treasury</u>			
Direct Program: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>1,819,006</u>
Total U. S. Department of Treasury			<u>1,819,006</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Texas Department of Health Services: Public Health Emergency Preparedness	93.069	HHS00143900016	<u>80,184</u>
Total U.S. Department of Health and Human Services			<u>80,184</u>
Total Federal Awards			<u>\$ 1,952,372</u>

The accompanying notes are an integral part of this schedule.

JOHNSON COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

State Grantor/Program Title	Contract/ Program Number	Expenditures or Award Amount
STATE AWARDS		
<u>Texas Natural Resource Conservation Commission</u>		
Direct Program:		
Health and Safety Code 361.136(L)(1)	N/A	\$ 40,319
Total Texas Natural Resource Conservation Commission		<u>40,319</u>
<u>Commission on State of Texas Emergency Communications:</u>		
Passed Through North Central Texas Council on Government:		
911 Addressing Maintenance Contract	N/A	<u>28,206</u>
Total Commission on State of Texas Emergency Communications:		<u>28,206</u>
<u>Office of Attorney General:</u>		
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	C-01728	<u>29,617</u>
Total Office of Attorney General:		<u>29,617</u>
<u>Office of Court Administration</u>		
Direct Program:		
Indigent Health program	NA	<u>181,050</u>
Total Office of Court Administration:		<u>181,050</u>
<u>Motor Vehicle Crime Prevention Authority:</u>		
Direct Program:		
Catalytic Converter Thefts	224-24-1260000	<u>375,136</u>
Total Vehicle Crime Prevention Authority		<u>375,136</u>
<u>Texas State Comptroller:</u>		
Direct Program:		
SB22 - Sheriff's Office Rural Law Enforcement Salary Assistance Program	IA-0000000211	500,000
SB22 - County Attorney Rural Law Enforcement Salary Assistance Program	IA-0000000315	234,238
SB22 - County Attorney Rural Law Enforcement Salary Assistance Program	IA-0000000320	<u>237,512</u>
Total Texas State Comptroller		<u>971,750</u>
<u>Texas Department of State Health Services:</u>		
Direct Program:		
Tobacco Settlement Funds	N/A	<u>149,580</u>
Total Texas Department of State Health Services		<u>149,580</u>
<u>Texas Secretary of State</u>		
Direct Program:		
Chapter 19 Election Funds	N/A	<u>51,348</u>
Total Texas Secretary of State		<u>51,348</u>
Total State Awards		<u>1,645,956</u>
Total Federal and State Expenditures		<u>\$ 3,598,328</u>

The accompanying notes are an integral part of this schedule.

JOHNSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

SEPTEMBER 30, 2025

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 and state 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.

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 de minimus indirect cost rate and received no reimbursements for indirect costs during the year ended September 30, 2025.

JOHNSON COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	None

Federal and State Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance or TxGMS	None
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Identification of major programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal or State Program or Cluster:</u>
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Fund
State	SB22- Rural Law Enforcement

Dollar threshold used to distinguish between type A and type B federal and state programs	\$1,000,000
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Auditee qualified as low-risk auditee for federal single audit?	Yes
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Findings Related to the Financial Statements Which Are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

Findings and Questioned Costs for Federal and State Awards

None

JOHNSON COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

None