

WASHINGTON COUNTY, TEXAS  
*COMPREHENSIVE ANNUAL FINANCIAL REPORT*  
*FOR THE YEAR ENDED DECEMBER 31, 2008*

*ISSUED BY THE OFFICE OF THE COUNTY AUDITOR*

*SHARON STOLZ*



**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
<b>INTRODUCTORY SECTION</b>		
Letter of Transmittal.....	1	
Organizational Chart.....	2	
List of Principal Officials.....	3	
<b>FINANCIAL SECTION</b>		
Independent Auditors' Report on Financial Statements.....	7	
Management's Discussion and Analysis (Required Supplementary Information).....	11	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Assets.....	20	Exhibit A-1
Statement of Activities.....	21	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	22	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Assets.....	25	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	26	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	28	Exhibit A-6
Statement of Net Assets - Internal Service Funds.....	29	Exhibit A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Assets - Internal Service Funds.....	30	Exhibit A-8
Statement of Cash Flows - Internal Service Funds.....	31	Exhibit A-9
Statement of Fiduciary Net Assets - Fiduciary Funds.....	32	Exhibit A-10
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds.....	33	Exhibit A-11
Notes to the Financial Statements .....	34	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	52	Exhibit B-1
Road and Bridge.....	60	Exhibit B-2
Schedule of Funding Progress - Pension Plan.....	63	Exhibit B-3

**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	66	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds.....	67	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	68	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in in Fund Balances - Nonmajor Special Revenue Funds.....	74	Exhibit C-4
Budgetary Comparison Schedules:		
District Attorney.....	81	Exhibit C-5
Emergency Medical Service.....	82	Exhibit C-6
EMS Depreciation.....	83	Exhibit C-7
Forfeiture of Assets.....	84	Exhibit C-8
County Clerk Record Management Preservation.....	85	Exhibit C-9
Records Management Preservation - District Clerk.....	86	Exhibit C-10
Archive Fee - County Clerk.....	87	Exhibit C-11
Debt Service Funds:		
Budgetary Comparison Schedule:		
Tax Note Series 2007.....	89	Exhibit C-12
Fiduciary Funds:		
Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Assets.....	90	Exhibit C-13
Combining Statement of Changes in Fiduciary Net Assets.....	91	Exhibit C-14
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	92	Exhibit C-15
Combining Statement of Changes in Assets and Liabilities.....	96	Exhibit C-16
Capital Assets Used in the Operation of Governmental Funds:		
Comparative Schedules by Source.....	102	Exhibit D-1
Schedule by Function and Activity.....	103	Exhibit D-2
Schedule of Changes by Function and Activity.....	104	Exhibit D-3

**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
STATISTICAL SECTION		
Net Assets by Component.....	108	Table E-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	110	Table E-2
General Revenues and Total Change in Net Assets.....	112	Table E-3
Fund Balances of Governmental Funds.....	115	Table E-4
Changes in Fund Balances of Governmental Funds.....	116	Table E-5
Tax Revenues by Source, Governmental Funds.....	118	Table E-6
Assessed Value and Estimated Actual Value of Taxable Property.....	119	Table E-7
Direct and Overlapping Property Tax Rates.....	120	Table E-8
Principal Property Tax Payers.....	121	Table E-9
Property Tax Levies and Collections.....	122	Table E-10
Taxable Sales by Category.....	123	Table E-11
Direct and Overlapping Sales Tax Rates.....	124	Table E-12
Ratios of Outstanding Debt by Type.....	125	Table E-13
Ratios of General Bonded Debt Outstanding.....	126	Table E-14
Direct and Overlapping Governmental Activities Debt.....	127	Table E-15
Legal Debt Margin Information.....	128	Table E-16
Demographic and Economic Statistics.....	129	Table E-17
Principal Employers.....	130	Table E-18
Full-Time-Equivalent Employees by Function/Program.....	131	Table E-19
Operating Indicators By Function/Program.....	132	Table E-20
Capital Asset Statistics by Function/Program.....	134	Table E-21

*This page is left blank intentionally.*

*Introductory Section*

*This page is left blank intentionally.*





Sharon Stolz

---

Washington County Auditor

To the Honorable District Judges  
County Judge, and Members of the  
Commissioners' Court  
Washington County  
100 E. Main Street  
Brenham, TX 77833

This report represents the official annual report of Washington County, as presented by the office of the County Auditor, for the year ended December 31, 2008.

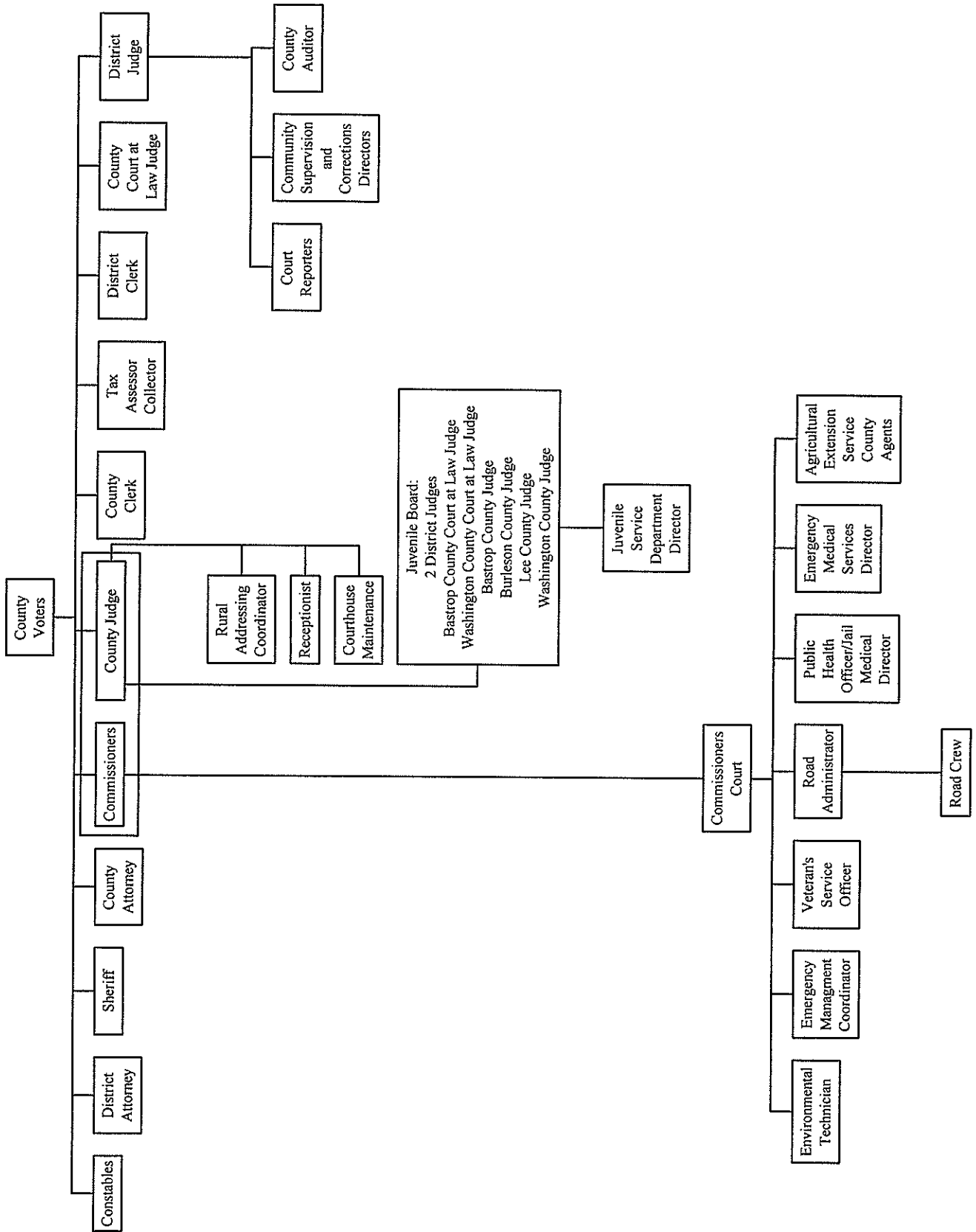
Respectfully submitted,

A handwritten signature in cursive script that reads "Sharon Stolz".

Sharon Stolz  
County Auditor of Washington County

August 18, 2009

# Washington County, Texas Organization Chart



# WASHINGTON COUNTY, TEXAS

## PRINCIPAL OFFICIALS

Year Ended December 31, 2008

### District Judges

Terry Fienniken	Judge, 21 <sup>st</sup> Judicial District
Reva L. Towslee Corbett	Judge, 335 <sup>th</sup> Judicial District

### County Court at Law Judge

Matthew Reue	Judge
--------------	-------

### Commissioners' Court

Dorothy Morgan	County Judge
Zeb Heckmann	Commissioner, Precinct 1
Donald Ahrens	Commissioner, Precinct 2
Kirk Hanath	Commissioner, Precinct 3
Joy Fuchs	Commissioner, Precinct 4

### Law Enforcement

J.W. Jankowski	Sheriff
Renee Mueller	District Attorney
Julie Renken	County Attorney
Arthur Averitt	Community Supervision and Corrections Director*
Donna Damon	Assistant CSCD Director*
Donna Richardson	Juvenile Services Department Chief*
Douglas Zwiener	Justice of the Peace, Precinct 1
Douglas Cone	Justice of the Peace, Precinct 2
Roy May, Jr.	Justice of the Peace, Precinct 3
James D. McCune, Jr.	Justice of the Peace, Precinct 4
Vacant	Constable, Precinct 1
Carroll Charles Faske	Constable, Precinct 2
Nelson Zibilski	Constable, Precinct 3
Billy Rosenbaum	Constable, Precinct 4

### Financial, Tax Assessing/Collecting Officials

Sharon Stolz	County Auditor*
Norman Draehn	County Treasurer
Carol Foster	Tax Assessor/Collector

### Recording Officials

Vicki Lehmann	District Clerk
Beth Rothermel	County Clerk

\* Denotes appointed officials. All others are elected officials.

*This page is left blank intentionally.*

*Financial Section*

*This page is left blank intentionally.*

**RUTLEDGE CRAIN & COMPANY, PC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

2401 Garden Park Court, Suite B  
Arlington, Texas 76013

**Independent Auditors' Report on Financial Statements**

To the Honorable County Judge and Commissioners Comprising the  
Commissioners Court of Washington County, Texas  
Brenham, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Washington County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated August 17, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Management's Discussion and Analysis and the budgetary comparison schedules identified as Required Supplementary Information in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise Washington County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and the statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Rutledge Crain & Company, PC*

August 17, 2009

*This page is left blank intentionally.*



*Management's Discussion and Analysis*

*This page is left blank intentionally.*

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2008**

As management of the Washington County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2008. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

**Financial Highlights**

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2008 by \$27,980,873 (net assets). Of this amount, \$6,666,108 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$671,621.
- The County's governmental funds reported combined ending fund balances of \$11,903,343, a decrease of \$2,802,618 in comparison to the previous year.
- The unreserved portion of the General Fund fund balance at the end of the year was \$4,873,972 or 43.4% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is designated for specific projects. The remaining unreserved, undesignated portion is \$4,828,472.
- The unreserved portion of the Road and Bridge Fund balance at the end of the year was \$1,166,668 or 25.2% of total Road and Bridge expenditures. \$107,407 is reserved for inventories.
- Total debt of the County decreased by \$70,351 during the fiscal year. Annual debt service payments in the amount of \$240,000 were made on general obligation bonds, payments of capital leases of \$188,844 were made, and payments of \$32,681 were made on notes. These payments were offset by the \$165,378 in new capital leases. Compensated absences show a net increase of \$41,283. Additionally, the County added a liability for unfunded retiree health care benefits of \$184,513 with the implementation of Governmental Accounting Standards Board Opinion 45.

**Overview of the Financial Statements**

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

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

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

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

Both of the government-wide statements consist of governmental activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. The Government Wide Financial Statements can be found on pages 20-21 of this report.

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2008**

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

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

Washington County maintains 30 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Tax Notes Series 2007 Capital Projects Fund, each of which are considered to be major funds. Data from the other 27 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, District Attorney, Emergency Medical Service, the EMS Depreciation Fund, Forfeiture of Assets, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, Archive Fee - County Clerk, and the Tax Note Series 2007 debt service fund. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

The Governmental Fund Financial Statements can be found on pages 22-28 of this report.

*Proprietary funds.* Washington County maintains one type of proprietary fund. Proprietary funds include the following fund type: Internal service funds account for operations that provide services to other departments or agencies of the government on a cost-reimbursement basis. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its health insurance operations.

Proprietary funds financial statements provide the same type of information as the government-wide financial statements, only in more detail.

The proprietary fund financial statements can be found on pages 29-31.

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

**Notes to the financial statements.** The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements

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

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2008**

**Government-wide Financial Analysis**

At the end of fiscal year 2008, the County's net assets (assets exceeding liabilities) totaled \$27,980,873. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).

**Net Assets.** The largest portion of the County's net assets, \$17,967,171, or 64.2 percent, reflects its investment in capital assets (land, buildings, machinery, and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$438,355, in the debt service fund, is restricted for future debt service payments. Net assets of \$2,909,239, in the capital projects fund, are restricted for capital construction.

The remaining balance of unrestricted net assets, \$6,666,108, or 23.8 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
Condensed Statement of Net Assets

	12/31/08	12/31/07	Increase (Decrease)
<b>ASSETS</b>			
Current and other assets	\$25,750,796	\$27,191,062	(\$1,440,266)
Capital assets	21,256,947	17,372,824	3,884,123
Total assets	<u>47,007,743</u>	<u>44,563,886</u>	<u>2,443,857</u>
<b>LIABILITIES</b>			
Other liabilities	12,445,603	10,603,016	1,842,587
Long-term liabilities	6,581,267	6,651,618	(70,351)
Total liabilities	<u>19,026,870</u>	<u>17,254,634</u>	<u>1,772,236</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	17,967,171	16,721,205	1,245,966
Restricted for debt service	438,355	298,165	140,190
Restricted for capital projects	2,909,239	5,881,444	(2,972,205)
Unrestricted	6,666,108	4,408,438	2,257,670
Total net assets	<u>\$27,980,873</u>	<u>\$27,309,252</u>	<u>\$671,621</u>

**Changes in Net Assets.** The net assets of the County decreased by \$671,621 for the fiscal year ended December 31, 2008.

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2008**

*Governmental Activities.* Governmental activities increased the County's net assets by \$671,621 from the prior year. This increase was primarily the result of increased general revenues, in the form of ad valorem taxes.

Table 2  
Changes in Net Assets

	<u>12/31/08</u>	<u>12/31/07</u>	Increase (Decrease)
<b>Revenues:</b>			
Program revenues			
Charges for services	\$4,505,605	\$5,047,432	(\$541,827)
Operating grants and contributions	1,498,788	1,132,988	365,800
Capital grants and contributions	139,454	128,784	10,670
General revenues			
Taxes	11,982,551	11,403,839	578,712
Interest	666,243	625,919	40,324
Miscellaneous	208,375	167,332	41,043
Loss on sale of capital assets	<u>(145)</u>	<u>(51,889)</u>	<u>51,744</u>
Total revenues	<u>19,000,871</u>	<u>18,454,405</u>	<u>546,466</u>
<b>Expenses:</b>			
General administration	3,061,530	2,442,884	618,646
Judicial	2,033,467	1,819,939	213,528
Legal	318,552	286,252	32,300
Elections	143,025	80,941	62,084
Financial administration	543,000	526,021	16,979
Public facilities	205,363	198,215	7,148
Public safety	4,134,627	3,807,837	326,790
Public transportation	3,593,139	3,488,002	105,137
Health and welfare	3,300,213	2,573,518	726,695
Culture and recreation	470,385	401,394	68,991
Conservation	179,561	136,557	43,004
Data processing	129,155	105,152	24,003
Interest on long-term debt	<u>217,233</u>	<u>74,880</u>	<u>142,353</u>
Total expenses	<u>18,329,250</u>	<u>15,941,592</u>	<u>2,387,658</u>
Increase (decrease) in net assets	671,621	2,512,813	(1,841,192)
Net assets - beginning of year	<u>27,309,252</u>	<u>24,796,439</u>	<u>2,512,813</u>
Net assets - end of year	<u>\$27,980,873</u>	<u>\$27,309,252</u>	<u>\$671,621</u>

**Reporting the County's Most Significant Funds**

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

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2008**

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$11,903,343. Of this amount, \$403,857 and \$107,407 are reserved for debt service and inventories, respectively, and are not available for appropriation. Of the remaining \$11,392,079, \$45,500 is designated by the Commissioner's Court for specific projects.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,873,972. The fund balance of the General Fund decreased by \$406,825 during the current fiscal year. This decrease was primarily due to a budgeted draw down of fund balance.

The Road and Bridge Fund had an increase in fund balance of \$183,320. This is the result of a decrease in infrastructure maintenance and a positive variance in revenues compared to budget.

The Capital Projects Fund had a decrease of \$2,972,548 due to expenditure of funds for acquisition and construction of capital assets.

Nonmajor governmental funds recognized an increase in fund balance of \$393,435. The Debt Service Funds had an increase of \$143,396, and the Special Revenue Funds had an increase of \$250,039. The increase in the Special Revenue Funds was primarily in the HWY 290/36 Fund and the EMS Donation Fund.

**Proprietary funds.** The County's proprietary fund, an insurance internal service fund, provides the same type of information found in the government-wide statements, but in more detail.

**General Fund Budgetary Highlights.** Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners Court for their review and approval. In fiscal year 2008, in addition to line item transfers, the General Fund expenditure budget was increased by \$505,200.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$505,200. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$3,105,824	\$2,968,696	\$137,128
Positive variance caused primarily by reduced medical insurance and other expenditures such as travel, autopsies, and litigation.			
Judicial	\$1,360,567	\$1,263,274	\$117,293
Positive variance was a result of efficient management of department expenses.			
Public Safety	\$4,050,288	\$3,769,613	\$280,675
Positive variance primarily caused by under staffing of jail personnel and efficiency in management of other variable expenses throughout this function.			
Health and Welfare			
Indigent Health	\$470,752	\$375,710	\$95,042
Budget based upon 8% of County general tax levy by law. Less expense incurred.			

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2008**

**Capital Assets and Debt Administration**

*Capital Assets.* The County's investment in capital assets as of December 31, 2008, amounts to \$21,256,947 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total increase in the County's investment in capital assets for the current year was 22.4%. This increase reflects construction and acquisition from the proceeds of the bond issue in the prior year.

Capital Assets at Year-End

Asset	2008	2007	Increase (Decrease)
Land	\$278,218	\$201,968	\$76,250
Buildings	4,116,643	4,211,862	(95,219)
Equipment	2,581,930	2,441,402	140,528
Infrastructure	11,313,123	10,396,191	916,932
Construction in progress	2,967,033	121,401	2,845,632
	<u>\$21,256,947</u>	<u>\$17,372,824</u>	<u>\$3,884,123</u>

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

*Debt administration.* At the end of the current fiscal year, Washington County had total debt outstanding of \$6,581,267. Notes payable of \$195,634 consists of a promissory note, due in General Fund monthly appropriations of \$3,776, secured by property with a book value of \$357,500, maturing in December 2013. Capital Lease Obligations for Road and Bridge machinery in the amount of \$243,038 are payable from annual appropriations of the Road & Bridge Fund.

Outstanding Debt at Year End

Type of Debt	2008	2007	Increase (Decrease)
General obligation bonds	\$5,760,000	\$6,000,000	(\$240,000)
Notes payable	195,634	228,315	(32,681)
Capital lease obligations	243,038	266,504	(23,466)
Compensated absences	198,082	156,799	41,283
Liability for unfunded opeb	184,513	--	184,513
	<u>\$6,581,267</u>	<u>\$6,651,618</u>	<u>(\$70,351)</u>

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

**Economic Factors and Next Year's Budgets and Rates**

The County adopted a 2008 tax rate equal to the effective tax rate of \$0.4260 per \$100 valuation for the year ended December 31, 2008. While the tax rate decreased, taxes will increase compared to 2007 taxes by \$1,145,848. Although we are in a declining economy, sales tax increased by \$126,665.



**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2008**

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Washington County Auditor, 100 E. Main St., Suite 208, Brenham, Texas 77833.

*This page is left blank intentionally.*

*Basic Financial Statements*

**WASHINGTON COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

DECEMBER 31, 2008

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 10,065,001
<i>Investments</i>	2,600,510
<i>Receivables (net of allowances for uncollectibles):</i>	5,532,049
<i>Inventories</i>	107,407
<i>Prepaid items</i>	32,377
Restricted assets:	
<i>Cash and cash equivalents</i>	7,343,631
<i>Deferred charges</i>	69,821
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	278,218
<i>Buildings</i>	4,116,643
<i>Equipment</i>	2,581,930
<i>Infrastructure</i>	11,313,123
<i>Construction in progress</i>	2,967,033
<b>Total Assets</b>	<u>47,007,743</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	932,375
<i>Accrued liabilities and other payables</i>	504,819
<i>Due to other governments</i>	176,521
<i>Unearned revenue</i>	10,831,888
Noncurrent liabilities:	
<i>Due within one year</i>	621,907
<i>Due in more than one year</i>	5,959,360
<b>Total Liabilities</b>	<u>19,026,870</u>
<b>NET ASSETS</b>	
<i>Invested in Capital Assets, Net of Related Debt</i>	17,967,171
Restricted For:	
<i>Debt Service</i>	438,355
<i>Capital Projects</i>	2,909,239
<i>Unrestricted</i>	6,666,108
<b>Total Net Assets</b>	<u>\$ 27,980,873</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General administration</i>	\$ 3,061,530	\$ 604,537	\$ 48,419	\$ --	\$ (2,408,574)
<i>Judicial</i>	2,033,467	1,112,238	293,394	--	(627,835)
<i>Legal</i>	318,552	12,952	31,250	--	(274,350)
<i>Elections</i>	143,025	4,838	--	--	(138,187)
<i>Financial administration</i>	543,000	248,002	--	--	(294,998)
<i>Public facilities</i>	205,363	35,483	--	--	(169,880)
<i>Public safety</i>	4,134,627	87,418	89,605	63,206	(3,894,398)
<i>Public transportation</i>	3,593,139	1,206,589	63,373	--	(2,323,177)
<i>Health and welfare</i>	3,300,213	1,128,597	972,747	76,248	(1,122,621)
<i>Culture and recreation</i>	470,385	64,951	--	--	(405,434)
<i>Conservation</i>	179,561	--	--	--	(179,561)
<i>Data processing</i>	129,155	--	--	--	(129,155)
<i>Interest on long-term debt</i>	217,233	--	--	--	(217,233)
Total expenditures	<u>18,329,250</u>	<u>4,505,605</u>	<u>1,498,788</u>	<u>139,454</u>	<u>(12,185,403)</u>
Total Primary Government	<u>\$ 18,329,250</u>	<u>\$ 4,505,605</u>	<u>\$ 1,498,788</u>	<u>\$ 139,454</u>	<u>(12,185,403)</u>
General Revenues:					
<i>Taxes</i>					11,982,551
<i>Unrestricted Investment Earnings</i>					666,243
<i>Miscellaneous</i>					208,375
<i>Gain on Sale of Capital Assets</i>					(145)
Transfers					--
Total General Revenues					<u>12,857,024</u>
Change in Net Assets					671,621
Net Assets - Beginning					<u>27,309,252</u>
Net Assets - Ending					<u>\$ 27,980,873</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2008

	General Fund	Road and Bridge
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 4,741,476	\$ 1,280,724
<i>Investments</i>	--	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	2,508,103	1,343,201
<i>Accounts</i>	--	--
<i>Fines</i>	440,695	187,271
<i>Other</i>	26,601	--
<i>Intergovernmental</i>	379,710	34,297
<i>Due from other funds</i>	19,040	--
<i>Inventories</i>	--	107,407
Restricted assets:		
<i>Cash and cash equivalents</i>	4,541,836	2,451,867
<b>Total Assets</b>	<u>\$ 12,657,461</u>	<u>\$ 5,404,767</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 50,055	\$ 108,243
<i>Accrued liabilities and other payables</i>	263,863	51,451
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	176,521	--
<i>Deferred revenue</i>	2,751,214	1,519,131
<i>Taxes collected in advance</i>	4,541,836	2,451,867
<b>Total Liabilities</b>	<u>7,783,489</u>	<u>4,130,692</u>
Fund balances:		
Reserved for:		
<i>Debt service</i>	--	--
<i>Inventories</i>	--	107,407
Unreserved, designated, reported in:		
<i>General fund</i>	45,500	--
Unreserved, undesignated, reported in:		
<i>General fund</i>	4,828,472	--
<i>Special revenue funds</i>	--	1,166,668
<i>Capital projects fund</i>	--	--
<b>Total fund balances</b>	<u>4,873,972</u>	<u>1,274,075</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 12,657,461</u>	<u>\$ 5,404,767</u>

The accompanying notes are an integral part of this statement.

Tax Note Series 2007 Capital Projects	Other Governmental Funds	Total Governmental Funds
\$ 913,753	\$ 3,003,547	\$ 9,939,500
2,600,510	--	2,600,510
--	201,751	4,053,055
--	410,420	410,420
--	--	627,966
--	--	26,601
--	--	414,007
--	--	19,040
--	--	107,407
--	349,928	7,343,631
<u>\$ 3,514,263</u>	<u>\$ 3,965,646</u>	<u>\$ 25,542,137</u>
\$ 605,367	\$ 28,253	\$ 791,918
--	111,734	427,048
--	19,040	19,040
--	--	176,521
--	610,291	4,880,636
--	349,928	7,343,631
<u>605,367</u>	<u>1,119,246</u>	<u>13,638,794</u>
--	403,857	403,857
--	--	107,407
--	--	45,500
--	--	4,828,472
--	2,442,543	3,609,211
2,908,896	--	2,908,896
<u>2,908,896</u>	<u>2,846,400</u>	<u>11,903,343</u>
<u>\$ 3,514,263</u>	<u>\$ 3,965,646</u>	<u>\$ 25,542,137</u>

*This page is left blank intentionally.*



**WASHINGTON COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2008

Total fund balances - governmental funds balance sheet	\$ 11,903,343
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	21,256,947
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	530,515
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	(14,955)
Payables for bond principal which are not due in the current period are not reported in the funds.	(5,760,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(243,038)
Payables for bond interest which are not due in the current period are not reported in the funds.	(77,771)
Payables for notes which are not due in the current period are not reported in the funds.	(195,634)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(198,082)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	102,198
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	451,445
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	410,418
Liability for unfunded retiree insurance benefits not due in current period is not reported in the funds.	(184,513)
Net assets of governmental activities - statement of net assets	<u>\$ 27,980,873</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	General Fund	Road and Bridge
Revenues:		
Taxes	\$ 8,081,619	\$ 3,323,854
Intergovernmental	215,551	101,291
Licenses, permits and fees	54,595	889,537
Fines and forfeitures	681,321	285,669
Charges for services	1,001,704	--
Interest	439,250	21,083
Miscellaneous	288,324	230
Total revenues	<u>10,762,364</u>	<u>4,621,664</u>
Expenditures:		
Current:		
General administration	2,974,407	--
Judicial	1,267,054	--
Legal	303,344	--
Elections	122,989	--
Financial administration	534,602	--
Public facilities	147,908	--
Public safety	3,793,269	--
Public transportation	--	4,622,715
Health and welfare	725,361	--
Culture and recreation	458,620	--
Conservation	128,977	--
Data processing	134,031	--
Capital outlay	--	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>10,590,562</u>	<u>4,622,715</u>
Excess (deficiency) of revenues over (under) expenditures	<u>171,802</u>	<u>(1,051)</u>
Other financing sources (uses):		
Transfers in	49,400	--
Transfers out	(632,083)	--
Sale of capital assets	4,056	18,993
Capital leases	--	165,378
Total other financing sources (uses)	<u>(578,627)</u>	<u>184,371</u>
Net change in fund balances	(406,825)	183,320
Fund balances, January 1	5,280,797	1,090,755
Fund balances, December 31	<u>\$ 4,873,972</u>	<u>\$ 1,274,075</u>

The accompanying notes are an integral part of this statement.

Tax Note Series 2007 Capital Projects	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 574,137	\$ 11,979,610
--	1,109,137	1,425,979
--	--	944,132
--	2,700	969,690
--	1,724,209	2,725,913
155,518	50,391	666,242
--	341,793	630,347
<u>155,518</u>	<u>3,802,367</u>	<u>19,341,913</u>
--	66,990	3,041,397
--	723,390	1,990,444
--	8,567	311,911
--	--	122,989
--	--	534,602
--	480	148,388
--	182,199	3,975,468
--	21,658	4,644,373
--	2,556,459	3,281,820
--	--	458,620
--	--	128,977
--	--	134,031
3,128,066	--	3,128,066
--	240,000	240,000
--	207,872	207,872
<u>3,128,066</u>	<u>4,007,615</u>	<u>22,348,958</u>
<u>(2,972,548)</u>	<u>(205,248)</u>	<u>(3,007,045)</u>
--	672,111	721,511
--	(89,428)	(721,511)
--	16,000	39,049
--	--	165,378
<u>--</u>	<u>598,683</u>	<u>204,427</u>
<u>(2,972,548)</u>	<u>393,435</u>	<u>(2,802,618)</u>
5,881,444	2,452,965	14,705,961
<u>\$ 2,908,896</u>	<u>\$ 2,846,400</u>	<u>\$ 11,903,343</u>

**WASHINGTON COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008

Net change in fund balances - total governmental funds	\$ (2,802,618)
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	5,619,230
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,772,161)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(39,194)
Donations of capital assets increase net assets in the SOA but not in the funds.	76,248
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	2,941
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	15,569
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	240,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	188,844
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	32,681
Bond issuance costs and similar items are amortized in the SOA but not in the funds	(12,143)
(Increase) decrease in accrued interest from beginning of period to end of period	(9,361)
The net revenue (expense) of internal service funds is reported with governmental activities.	(57,154)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(41,283)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	40,805
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(460,891)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(165,378)
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	(184,513)
Change in net assets of governmental activities - statement of activities	\$ <u>671,621</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUNDS

DECEMBER 31, 2008

	Nonmajor Internal Service Fund
	Insurance Fund
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 125,502
Total Assets	<u>125,502</u>
<b>LIABILITIES</b>	
Current Liabilities:	
<i>Accounts payable</i>	140,457
Total Current Liabilities	<u>140,457</u>
<b>NET ASSETS (DEFICIT)</b>	
<i>Unreserved</i>	(14,955)
Total Net Assets (Deficit)	<u>\$ (14,955)</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET ASSETS - INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Nonmajor Internal Service Fund
	Insurance Fund
OPERATING REVENUES:	
<i>Charges for services</i>	\$ 1,894,068
Total Operating Revenues	<u>1,894,068</u>
OPERATING EXPENSES:	
<i>Claims paid</i>	2,137,559
<i>Other expenses</i>	12,496
Total Operating Expenses	<u>2,150,055</u>
Operating Income (Loss)	<u>(255,987)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Interest revenue</i>	8,544
<i>Miscellaneous</i>	190,288
Total Non-operating Revenues (Expenses)	<u>198,832</u>
Change in net assets	<u>(57,155)</u>
Total net assets, January 1	42,200
Total net assets (deficit), December 31	<u>\$ (14,955)</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUND

DECEMBER 31, 2008

	Nonmajor Internal Service Fund <u>Insurance Fund</u>
<b>Cash Flows from Operating Activities:</b>	
<i>Cash Received from Customers</i>	\$ 2,084,356
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(2,103,438)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(19,082)</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Interest and Dividends on Investments</i>	8,544
<b>Net Cash Provided (Used) for Investing Activities</b>	<u>8,544</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(10,538)
<i>Cash and Cash Equivalents at Beginning of Year</i>	136,040
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 125,502</u>
<b>Reconciliation of Operating Income to Net Cash</b>	
<b>Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ (255,987)
<b>Adjustments to Reconcile Operating Income to Net Cash</b>	
<b>Provided by Operating Activities</b>	
<i>Miscellaneous income</i>	197,202
<b>Change in Assets and Liabilities:</b>	
<i>Decrease (Increase) in Receivables</i>	(6,913)
<i>Increase (Decrease) in Accounts Payable</i>	46,616
<b>Total Adjustments</b>	<u>236,905</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (19,082)</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2008**

	Private-purpose Trust Funds	Agency Funds
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 1,493,284	\$ 1,017,430
<i>Due from other funds</i>	--	55,148
<b>Total Assets</b>	<u>\$ 1,493,284</u>	<u>\$ 1,072,578</u>
 <b>LIABILITIES</b>		
<i>Due to other funds</i>	\$ --	\$ 55,149
<i>Due to other governments</i>	--	441,942
<i>Due to others</i>	--	575,487
<b>Total Liabilities</b>	<u>                    </u>	<u>1,072,578</u>
 <b>NET ASSETS</b>		
<i>Held in trust for other purposes</i>	<u>\$ 1,493,284</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.



**WASHINGTON COUNTY, TEXAS**  
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Private- Purpose Trusts
<b>Additions:</b>	
<i>Investment Income</i>	\$ 59,991
<i>Lease income</i>	168,068
<i>Miscellaneous</i>	88,408
Total Additions	<u>316,467</u>
<b>Deductions:</b>	
<i>Administrative Expenses</i>	10,331
<i>Payments to schools</i>	359,066
Total Deductions	<u>369,397</u>
<b>Change in Net Assets</b>	(52,930)
Net Assets-Beginning of the Year	1,546,214
Net Assets-End of the Year	<u>\$ 1,493,284</u>

The accompanying notes are an integral part of this statement.

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

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

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

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

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, 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 statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

The government-wide financial statements are reported using the economic *resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County reports the following major governmental funds:

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

The *Road and Bridge Fund* accounts for the activities of the Road and Bridge department.

Additionally, the County reports the following fund types:

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

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

*Capital Projects Funds* account for the expenditures for major construction projects.

*Internal Service Fund* accounts for financial resources set aside annually to replace equipment as its useful life is consumed.

*Private Purpose Trust Funds* are used to account for resources legally held in trust for use of other governmental entities. All resources of the funds, including any earnings on invested resources, may be used.

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service fund

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

are charges to the other funds for health insurance costs. Operating expenses for the Internal Service Fund are payments for insurance premiums and administrative costs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### D. Assets, liabilities, and net assets or equity

#### 1. Deposits and investments

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

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

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

#### 2. Receivables and payables

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

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

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

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

#### 3. Inventories and prepaid items

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

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

### 4. Restricted assets

The 2008 tax levy is made to fund calendar year 2009. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

### 5. Capital assets

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

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

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

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

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

### 6. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. Vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net assets.

### 7. Long-term obligations

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

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 debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**WASHINGTON COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

8. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Fund balance was reserved or designated as follows:

General Fund

Designated for soft ball park	\$25,000
Designated for fire department and first responders	<u>20,500</u>
Total General Fund designated fund balance	<u>\$45,500</u>

Road and Bridge Special Revenue Fund

Reserved for inventory	<u>\$107,407</u>
------------------------	------------------

Debt Service Fund

Reserved for Debt Service	<u>\$403,857</u>
---------------------------	------------------

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds." The details of this \$102,198 difference are as follows:

Prepaid expense	\$ 32,377
Deferred bond issue costs	<u>69,821</u>
Total	<u>\$102,198</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Expenses not requiring the use of current financial resources are not reported as expenditures in the funds." The details of this \$15,569 difference are as follows:

Net change in prepaid expense	<u>\$15,569</u>
-------------------------------	-----------------

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

### III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and investments

##### Cash

At year end, the carrying amount of the County's cash and cash equivalents on hand and deposits was \$19,919,346. All of the bank balance of \$19,254,509 was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

#### B. Receivables

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

	General	Road and Bridge	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,508,103	\$1,343,201	\$201,751	\$4,053,055
Accounts receivable	\$ --	\$ --	\$8,048,820	\$8,048,820
Allowance for uncollectibles	--	--	(7,638,400)	(7,638,400)
Net other receivables	\$ --	\$ --	\$410,420	\$410,420
Fines receivable	\$1,493,188	\$1,256,823	\$ --	\$2,750,011
Allowance for uncollectibles	(1,052,493)	(1,069,552)	--	(2,122,045)
Net fines receivable	\$440,695	\$187,271	\$ --	\$627,966
Other receivables	\$26,601	\$ --	\$ --	\$26,601
Intergovernmental	\$379,710	\$34,297	\$ --	\$414,007

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

**WASHINGTON COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

	Unavailable	Unearned	Total
Current tax levy receivable (2008) (General Fund)	\$ --	\$2,145,779	\$2,145,779
Current tax levy receivable (2008) (Road & Bridge Fund)	--	1,177,104	1,177,104
Current tax levy receivable (2008) (Debt Service Funds)	--	165,373	165,373
Taxes collected in advance (General Fund)	--	4,541,836	4,541,836
Taxes collected in advance (Road & Bridge Fund)	--	2,451,867	2,451,867
Taxes collected in advance (Debt Service Funds)	--	349,929	349,929
Delinquent property taxes receivable (General Fund)	341,260	--	341,260
Delinquent property taxes receivable (Road & Bridge Fund)	154,756	--	154,756
Delinquent property taxes receivable (Debt Service Fund)	34,499	--	34,499
Delinquent fines receivable (General Fund)	264,174	--	264,174
Delinquent fines receivable (Road & Bridge Fund)	187,271	--	187,271
Delinquent ambulance receivables	410,419	--	410,419
<b>Total deferred/unearned revenue for governmental funds</b>	<b><u>\$1,392,379</u></b>	<b><u>\$10,831,888</u></b>	<b><u>\$12,224,267</u></b>

Reported in financial statements as:

Deferred revenue	\$ 4,880,636
Taxes collected in advance	<u>7,343,631</u>
<b>Total</b>	<b><u>\$12,224,267</u></b>

C. Capital assets

Capital asset activity for the year ended December 31, 2008:

	Balance 12/31/07	Additions	Retirements	Completed Construction	Balance 12/31/08
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$201,968	\$76,250	\$ --	\$ --	\$278,218
Construction in progress	121,401	2,845,632	--	--	2,967,033
<b>Total capital assets not being depreciated</b>	<b><u>323,369</u></b>	<b><u>2,921,882</u></b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>3,245,251</u></b>
Capital assets, being depreciated:					
Buildings	7,639,746	154,118	--	--	7,793,864
Infrastructure	75,406,208	1,880,755	(673,919)	--	76,613,044
Machinery and equipment	6,500,984	738,724	(216,980)	--	7,022,728
<b>Total capital assets being depreciated</b>	<b><u>89,546,938</u></b>	<b><u>2,773,597</u></b>	<b><u>(890,899)</u></b>	<b><u>--</u></b>	<b><u>91,429,636</u></b>
Less accumulated depreciation for:					
Buildings	(3,427,884)	(249,337)	--	--	(3,677,221)
Infrastructure	(65,010,017)	(963,823)	673,919	--	(65,299,921)
Machinery and equipment	(4,059,582)	(559,001)	177,785	--	(4,440,798)
<b>Total accumulated depreciation</b>	<b><u>(72,497,483)</u></b>	<b><u>(1,772,161)</u></b>	<b><u>851,704</u></b>	<b><u>--</u></b>	<b><u>(73,417,940)</u></b>
<b>Total capital assets being depreciated, net</b>	<b><u>17,049,455</u></b>	<b><u>1,001,436</u></b>	<b><u>(39,195)</u></b>	<b><u>--</u></b>	<b><u>18,011,696</u></b>
<b>Governmental activities capital assets, net</b>	<b><u>\$17,372,824</u></b>	<b><u>\$3,923,318</u></b>	<b><u>(\$39,195)</u></b>	<b><u>\$ --</u></b>	<b><u>\$21,256,947</u></b>



# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

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

Governmental activities:

General administration	\$5,625
Judicial	4,962
Elections	25,906
Financial administration	588
Public facilities	55,436
Public safety	279,693
Public transportation	1,203,067
Health and welfare	135,311
Culture and recreation	13,470
Conservation	<u>48,103</u>
Total depreciation expense - governmental activities	<u><u>\$1,772,161</u></u>

Construction commitments

The County has active construction projects as of December 31, 2008. The projects include a jail addition for women and a new EMS station.

Project	Funding Source	Spent to Date	Remaining Commitment
Jail Addition for Women	[A]	\$18,855	\$106,845
EMS Station	[A]	84,672	91,098
		<u>\$103,527</u>	<u>\$197,943</u>

[A] Funded by Tax Note Series 2007 bond proceeds.

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2008, is as follows:

Fund	Receivable	Payable
Operating Funds		
Major		
General Fund	\$19,040	--
Nonmajor Funds		
Courthouse Security Special Revenue	--	19,040
Total Operating Funds	<u>\$19,040</u>	<u>\$19,040</u>

**WASHINGTON COUNTY, TEXAS**

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Fiduciary Funds		
Criminal Justice	\$55,148	\$ --
Justice of the Peace Number 1	--	6,423
Justice of the Peace Number 2	--	5,352
Justice of the Peace Number 3	--	13,124
Justice of the Peace Number 4	--	14,948
County Clerk	--	11,848
District Clerk	--	3,453
Total Fiduciary Funds	<u>\$55,148</u>	<u>\$55,148</u>

Interfund receivables and payables arise from bank overdrafts in the operating funds, and collections by elected officials which are consolidated in another fund for remittance to the proper entity in the Fiduciary Funds.

Interfund transfers:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$49,400	\$632,083
Total Major Funds	<u>49,400</u>	<u>632,083</u>
Nonmajor Governmental Funds		
District Attorney	337,083	--
EMS	--	--
EMS Deprecation	125,028	--
Check and Process	--	10,000
Child Foster Care	10,000	--
HWY 290/36	200,000	--
Courthouse Security	--	25,000
Tobacco Settlement	--	54,428
Total Nonmajor governmental funds	<u>672,111</u>	<u>89,428</u>
Totals	<u>\$721,511</u>	<u>\$721,511</u>

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

### E. Long-term debt

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

#### Governmental Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 12/31/08
<b>Governmental Long-Term Debt Issues</b>					
General Obligation Debt:					
Tax Note - Series 2007	\$6,000,000	09/13/07	08/15/14	3.84%	\$5,760,000
Notes Payable					
Building	\$450,000	12/22/98	12/26/13	5.90%	195,634
<b>Total Governmental Long-Term Debt</b>					<b>\$5,955,634</b>

#### Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Note Payable		Total
	Principal	Interest	Principal	Interest	
2009	\$245,000	\$221,184	\$34,662	\$10,615	\$511,461
2010	260,000	211,776	36,763	8,514	517,053
2011	280,000	201,792	38,992	6,285	527,069
2012	1,595,000	191,040	41,356	3,921	1,831,317
2013	1,660,000	129,792	43,861	1,414	1,835,067
2014	1,720,000	66,048	--	--	1,786,048
<b>Total</b>	<b>\$5,760,000</b>	<b>\$1,021,632</b>	<b>\$195,634</b>	<b>\$30,749</b>	<b>\$7,008,015</b>

#### Capital Lease Obligations Currently Outstanding:

	Original Amount	Date of Inception	Final Maturity	Interest Rate	Balance 12/31/08
JCB Wheel Loader	\$171,459	04/11/07	04/11/10	4.50%	\$85,646
Truck tractor/pothole patcher	165,378	03/07/08	03/07/10	3.08%	\$108,572
Terex Reclaiming Machine	233,506	11/23/05	1/15/10	4.09%	48,820
<b>Total Leases Payable</b>					<b>\$243,038</b>

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

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

<u>Year</u>	<u>Total</u>
2009	\$153,358
2010	<u>102,541</u>
Total payments	255,899
Less imputed interest	<u>(12,861)</u>
Total Capital Lease Obligations	<u><u>\$243,038</u></u>

### CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2008, was as follows:

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/08</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$6,000,000	--	(\$240,000)	\$5,760,000	\$245,000
Notes payable	228,315	--	(32,681)	195,634	34,662
Capital lease obligations	266,504	165,378	(188,844)	243,038	144,163
Compensated absences	156,799	198,082	(156,799)	198,082	198,082
Liability for unfunded opeb	--	184,513	--	184,513	--
Governmental activity Long-Term Liabilities	<u>\$6,651,618</u>	<u>\$547,973</u>	<u>(\$618,324)</u>	<u>\$6,581,267</u>	<u>\$621,907</u>

For the governmental activities, claims and judgements and compensated absences are generally liquidated by the general fund.

#### IV. OTHER INFORMATION

##### A. Risk management

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

The County uses a medical self-insurance fund to pay medical and dental claims of the County employees and their covered dependents and minimize the total cost of annual medical insurance to the County. Medical claims exceeding \$50,000 per covered individual or, approximately \$1,000,000, in the aggregate for the group, are covered through a private insurance carrier. Additionally, life insurance policy premiums for each employee are paid through the fund. The self-insurance fund is funded by charges to other funds and charges to employees for extended benefits at their option. The County does not believe that there are material claims incurred but not reported as of December 31, 2008.

**WASHINGTON COUNTY, TEXAS**

**NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2008

	12/31/08	12/31/07
Claims payable beginning of year	\$93,840	\$116,529
Claims incurred	2,184,176	1,332,105
Payment on claims	(2,137,559)	(1,354,794)
Claims payable end of year	<u>\$140,457</u>	<u>\$93,840</u>

**C. Contingent Liabilities and Commitments**

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

The County periodically is defendant in various lawsuits. At December 31, 2008, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

**D. Employee Retirement Systems and Pension Plans**

**1. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 574 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

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

**2. Funding Policy**

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 10.49% for calendar year 2008.

The contribution rate payable by the employee members is the rate of 7% as adopted by the commissioner's court. The employee contribution rate and the employer contribution rate may be changed by the commissioners court with the options available in the TCDRS Act.

### 3. Annual Pension Cost

For the County's accounting year ended December 31, 2008, the annual pension cost for the TCDRS plan for its employees was \$728,268 and the actual contributions were \$728,268.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2006, the basis for determining the contribution rates for calendar year 2008. The December 31, 2007 actuarial valuation is the most recent valuation.

#### Actuarial Valuation Information

Actuarial valuation date	12/31/07	12/31/06	12/31/05
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, open
Amortization period in years	15.0	15.0	20.0
Actuarial valuation method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	Long-term appreciation with adjustment.
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

#### Trend Information

Accounting year ended	12/31/08	12/31/07	12/31/06
Annual Pension Cost (APC)	\$728,268	\$636,745	\$563,321
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

### Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/07	12/31/06	12/31/05
Actuarial value of assets	\$13,123,693	\$12,096,501	\$10,506,366
Actuarial Accrued Liability (AAL)	\$15,571,614	\$14,375,150	\$13,011,589
Unfunded AAL (UAAL)	\$2,447,921	\$2,278,649	\$2,505,223
Funded Ratio	84.28%	84.15%	80.75%
Annual Covered Payroll (actuarial)	\$6,342,079	\$5,973,709	\$5,794,522
UAAL as a Percentage of Covered Payroll	38.60%	38.14%	43.23%

#### E. Other Post-Employment Benefits (OPEB)

##### 1. Plan Description

###### General

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

Beginning in FY 2008, the County implemented GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions". In connection with such implementation, the County has commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. This study indicates an unfunded actuarial accrued liability as of December 31, 2008 of approximately \$2,231,824.

###### OPEB Plan Eligibility

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

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

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

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

### Health Care Benefit

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

## 2. Funding Policies

The County has elected to fund the plan on a current pay as you go (PAYGO), i.e., the annual employer contributions each year are equal to the benefits that are paid on behalf of the retirees. Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

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

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

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

### Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expense.
Mortality rates for males and females	Retirement Plans 2000 Healthy Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial Cost Method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates based on age (detailed in actuary report)
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	29



# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2008

The County's annual OPEB costs, contributions, percent contributed, and net OPEB asset is as follows:

Year Ended	OPEB Plan			
	Annual			Net
	OPEB	County	Percentage	OPEB
Cost	Contribution	Contributed	Liability	
December 31, 2008	\$212,248	\$27,735	25.9%	\$184,513

### F Concentrations of Credit Risk

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

*This page is left blank intentionally.*

### *Required Supplementary Information*

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

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

EXHIBIT B-1  
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>				
Ad valorem tax	\$ 5,933,863	\$ 5,933,863	\$ 6,342,186	\$ 408,323
Penalty and interest	90,000	90,000	83,105	(6,895)
Sales and other taxes	1,923,000	1,923,000	2,087,037	164,037
<b>Total Taxes</b>	<b>7,946,863</b>	<b>7,946,863</b>	<b>8,512,328</b>	<b>565,465</b>
<i>Intergovernmental</i>				
Federal shared revenues	25,000	25,000	54,412	29,412
State shared revenues	142,575	142,575	159,381	16,806
Other governments - prisoner housing	--	--	270	270
<b>Total Intergovernmental</b>	<b>167,575</b>	<b>167,575</b>	<b>214,063</b>	<b>46,488</b>
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	62,400	62,400	54,797	(7,603)
<b>Total Licenses, permits and fees</b>	<b>62,400</b>	<b>62,400</b>	<b>54,797</b>	<b>(7,603)</b>
<i>Fines and forfeitures</i>				
Fines and forfeitures	897,000	897,000	670,782	(226,218)
<b>Total Fines and forfeitures</b>	<b>897,000</b>	<b>897,000</b>	<b>670,782</b>	<b>(226,218)</b>
<i>Charges for services</i>				
Fees of office	906,050	906,050	860,420	(45,630)
Justice court number one fees	34,900	34,900	32,539	(2,361)
Justice court number one two	34,400	34,400	19,332	(15,068)
Justice court number one three	46,300	46,300	36,636	(9,664)
Justice court number one four	63,900	63,900	36,651	(27,249)
<b>Total Charges for services</b>	<b>1,085,550</b>	<b>1,085,550</b>	<b>985,578</b>	<b>(99,972)</b>
<i>Interest</i>				
Interest	500,000	500,000	439,317	(60,683)
<b>Total Interest</b>	<b>500,000</b>	<b>500,000</b>	<b>439,317</b>	<b>(60,683)</b>
<i>Miscellaneous</i>				
Rent	160,200	160,200	154,781	(5,419)
Miscellaneous	137,600	137,600	107,053	(30,547)
<b>Total Miscellaneous</b>	<b>297,800</b>	<b>297,800</b>	<b>261,834</b>	<b>(35,966)</b>
<b>Total revenues</b>	<b>10,957,188</b>	<b>10,957,188</b>	<b>11,138,699</b>	<b>181,511</b>
<b>Expenditures:</b>				
<i>Current:</i>				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel services	95,731	95,731	95,532	199
Benefits	26,080	26,080	25,266	814
Supplies	2,950	2,950	1,772	1,178
Other services and charges	4,700	4,700	3,153	1,547
<b>Total County Judge</b>	<b>129,461</b>	<b>129,461</b>	<b>125,723</b>	<b>3,738</b>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
**Page 2 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 56,052	\$ 56,052	\$ 55,979	\$ 73
<i>Benefits</i>	13,536	13,536	12,081	1,455
<i>Supplies</i>	2,500	2,500	1,648	852
<i>Other services and charges</i>	3,600	3,600	2,611	989
<i>Capital outlay</i>	5,000	5,000	--	5,000
<i>Total Courthouse Receptionist</i>	<u>80,688</u>	<u>80,688</u>	<u>72,319</u>	<u>8,369</u>
<i>County Communications</i>				
<i>Other services and charges</i>	66,000	72,000	70,539	1,461
<i>Total County Communications</i>	<u>66,000</u>	<u>72,000</u>	<u>70,539</u>	<u>1,461</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	169,962	169,962	169,711	251
<i>Benefits</i>	47,292	47,292	44,238	3,054
<i>Supplies</i>	250	250	124	126
<i>Other services and charges</i>	8,800	8,800	3,657	5,143
<i>Total Commissioner's Court</i>	<u>226,304</u>	<u>226,304</u>	<u>217,730</u>	<u>8,574</u>
<i>County Clerk</i>				
<i>Personnel services</i>	203,979	203,979	191,900	12,079
<i>Benefits</i>	45,014	45,014	40,815	4,199
<i>Supplies</i>	19,150	19,050	15,242	3,808
<i>Other services and charges</i>	10,340	10,440	9,237	1,203
<i>Total County Clerk</i>	<u>278,483</u>	<u>278,483</u>	<u>257,194</u>	<u>21,289</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	21,651	21,651	21,002	649
<i>Benefits</i>	5,432	5,452	5,341	111
<i>Supplies</i>	1,175	1,155	803	352
<i>Other services and charges</i>	1,600	1,600	830	770
<i>Total Veteran's Office</i>	<u>29,858</u>	<u>29,858</u>	<u>27,976</u>	<u>1,882</u>
<i>County Auditor</i>				
<i>Personnel services</i>	124,161	124,161	122,969	1,192
<i>Benefits</i>	30,402	30,402	29,529	873
<i>Supplies</i>	4,350	4,350	1,907	2,443
<i>Other services and charges</i>	7,350	7,350	3,248	4,102
<i>Total County Auditor</i>	<u>166,263</u>	<u>166,263</u>	<u>157,653</u>	<u>8,610</u>
<i>Nondepartmental</i>				
<i>Personnel services</i>	--	3,600	--	3,600
<i>Benefits</i>	1,048,600	1,529,990	1,502,792	27,198
<i>Supplies</i>	6,000	6,010	6,003	7
<i>Other services and charges</i>	387,000	395,774	351,427	44,347
<i>Capital outlay</i>	273,268	187,393	179,340	8,053
<i>Total Nondepartmental</i>	<u>1,714,868</u>	<u>2,122,767</u>	<u>2,039,562</u>	<u>83,205</u>
<i>Total General Administration</i>	<u>2,691,925</u>	<u>3,105,824</u>	<u>2,968,696</u>	<u>137,128</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
**Page 3 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	\$ 75,206	\$ 75,206	\$ 71,073	\$ 4,133
<i>Benefits</i>	14,220	14,324	11,790	2,534
<i>Supplies</i>	3,000	3,000	2,538	462
<i>Other services and charges</i>	252,261	251,617	186,996	64,621
<i>Total District Court</i>	<u>344,687</u>	<u>344,147</u>	<u>272,397</u>	<u>71,750</u>
<i>District Attorney</i>				
<i>Supplies</i>	--	480	472	8
<i>Other services and charges</i>	--	60	60	--
<i>Total District Attorney</i>	<u>--</u>	<u>540</u>	<u>532</u>	<u>8</u>
<i>District Clerk</i>				
<i>Personnel services</i>	204,113	204,113	198,779	5,334
<i>Benefits</i>	46,816	46,816	45,084	1,732
<i>Supplies</i>	14,500	14,450	10,043	4,407
<i>Other services and charges</i>	8,700	8,750	8,074	676
<i>Capital outlay</i>	4,500	4,500	--	4,500
<i>Total District Clerk</i>	<u>278,629</u>	<u>278,629</u>	<u>261,980</u>	<u>16,649</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	159,840	160,290	160,196	94
<i>Benefits</i>	28,012	29,262	28,795	467
<i>Supplies</i>	4,700	4,700	3,442	1,258
<i>Other services and charges</i>	118,547	122,847	117,224	5,623
<i>Total County Court at Law</i>	<u>311,099</u>	<u>317,099</u>	<u>309,657</u>	<u>7,442</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	71,082	71,082	70,602	480
<i>Benefits</i>	16,166	16,166	14,566	1,600
<i>Supplies</i>	2,600	2,600	1,808	792
<i>Other services and charges</i>	6,050	6,050	3,852	2,198
<i>Total Justice Court Number One</i>	<u>95,898</u>	<u>95,898</u>	<u>90,828</u>	<u>5,070</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	68,467	68,467	68,332	135
<i>Benefits</i>	20,417	20,417	19,687	730
<i>Supplies</i>	3,200	3,200	1,860	1,340
<i>Other services and charges</i>	6,550	6,550	3,885	2,665
<i>Total Justice Court Number Two</i>	<u>98,634</u>	<u>98,634</u>	<u>93,764</u>	<u>4,870</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	97,340	97,340	97,143	197
<i>Benefits</i>	22,586	22,586	21,542	1,044
<i>Supplies</i>	5,000	5,950	5,416	534
<i>Other services and charges</i>	10,200	9,250	6,925	2,325
<i>Total Justice Court Number Three</i>	<u>135,126</u>	<u>135,126</u>	<u>131,026</u>	<u>4,100</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
**Page 4 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 71,082	\$ 71,582	\$ 71,485	\$ 97
<i>Benefits</i>	22,262	23,262	22,516	746
<i>Supplies</i>	5,000	4,500	2,785	1,715
<i>Other services and charges</i>	11,150	11,150	6,305	4,845
<i>Total Justice Court Number Four</i>	<u>109,494</u>	<u>110,494</u>	<u>103,091</u>	<u>7,403</u>
<i>Total Judicial</i>	<u>1,373,567</u>	<u>1,380,567</u>	<u>1,263,274</u>	<u>117,293</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	246,116	246,116	243,410	2,706
<i>Benefits</i>	50,619	50,619	43,328	7,291
<i>Supplies</i>	8,000	7,900	6,044	1,856
<i>Other services and charges</i>	10,300	10,400	7,566	2,834
<i>Total County Attorney</i>	<u>315,035</u>	<u>315,035</u>	<u>300,348</u>	<u>14,687</u>
<i>Total Legal</i>	<u>315,035</u>	<u>315,035</u>	<u>300,348</u>	<u>14,687</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	39,673	52,973	52,865	108
<i>Benefits</i>	7,170	7,700	7,352	348
<i>Supplies</i>	15,000	24,100	24,009	91
<i>Other services and charges</i>	35,750	41,220	40,848	372
<i>Total Elections</i>	<u>97,593</u>	<u>125,993</u>	<u>125,074</u>	<u>919</u>
<i>Total Elections</i>	<u>97,593</u>	<u>125,993</u>	<u>125,074</u>	<u>919</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	144,223	143,223	121,955	21,268
<i>Benefits</i>	28,518	28,518	23,220	5,298
<i>Supplies</i>	6,250	6,250	3,225	3,025
<i>Other services and charges</i>	19,000	20,000	12,428	7,572
<i>Total Tax Assessor Collector</i>	<u>197,991</u>	<u>197,991</u>	<u>160,828</u>	<u>37,163</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	186,731	186,731	184,761	1,970
<i>Benefits</i>	43,716	43,716	41,195	2,521
<i>Supplies</i>	14,700	14,700	12,619	2,081
<i>Other services and charges</i>	13,600	13,600	8,646	4,954
<i>Total County Treasurer</i>	<u>258,747</u>	<u>258,747</u>	<u>247,221</u>	<u>11,526</u>
<i>Appraisal District</i>				
<i>Other services and charges</i>	116,266	124,267	124,212	55
<i>Total Appraisal District</i>	<u>116,266</u>	<u>124,267</u>	<u>124,212</u>	<u>55</u>
<i>Total Financial Administration</i>	<u>573,004</u>	<u>581,005</u>	<u>532,261</u>	<u>48,744</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
Page 5 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	\$ 62,041	\$ 62,041	\$ 57,238	\$ 4,803
<i>Benefits</i>	12,846	12,846	10,628	2,218
<i>Supplies</i>	30,000	29,700	21,401	8,299
<i>Other services and charges</i>	49,450	63,250	53,955	9,295
<i>Capital outlay</i>	60,000	15,000	5,911	9,089
<i>Total County Courthouse</i>	<u>214,337</u>	<u>182,837</u>	<u>149,133</u>	<u>33,704</u>
<i>Total Public Facilities</i>	<u>214,337</u>	<u>182,837</u>	<u>149,133</u>	<u>33,704</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	12,401	12,401	--	12,401
<i>Benefits</i>	4,100	3,600	--	3,600
<i>Supplies</i>	800	300	--	300
<i>Other services and charges</i>	450	450	--	450
<i>Total Constable Number One</i>	<u>17,751</u>	<u>16,751</u>	<u>--</u>	<u>16,751</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	63,256	63,756	63,696	60
<i>Benefits</i>	35,970	36,716	34,147	2,569
<i>Supplies</i>	2,250	2,624	1,633	991
<i>Other services and charges</i>	9,450	8,830	7,593	1,237
<i>Total Constable Number Two</i>	<u>110,926</u>	<u>111,926</u>	<u>107,069</u>	<u>4,857</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	12,401	12,401	12,382	19
<i>Benefits</i>	6,460	6,730	6,531	199
<i>Supplies</i>	1,100	1,370	866	504
<i>Other services and charges</i>	400	400	--	400
<i>Total Constable Number Three</i>	<u>20,361</u>	<u>20,901</u>	<u>19,779</u>	<u>1,122</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	12,401	12,401	12,383	18
<i>Benefits</i>	6,578	6,308	4,434	1,874
<i>Supplies</i>	850	580	--	580
<i>Other services and charges</i>	450	450	60	390
<i>Total Constable Number Four</i>	<u>20,279</u>	<u>19,739</u>	<u>16,877</u>	<u>2,862</u>
<i>Sheriff</i>				
<i>Personnel services</i>	965,957	1,000,257	999,867	390
<i>Benefits</i>	227,600	223,190	209,869	13,321
<i>Supplies</i>	50,900	28,700	24,702	3,998
<i>Other services and charges</i>	302,000	352,710	339,095	13,615
<i>Capital outlay</i>	122,000	119,700	117,676	2,024
<i>Total Sheriff</i>	<u>1,668,457</u>	<u>1,724,557</u>	<u>1,691,209</u>	<u>33,348</u>



**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
**Page 6 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 31,438	\$ 31,438	\$ 31,416	\$ 22
<i>Benefits</i>	7,714	7,714	7,665	49
<i>Supplies</i>	5,500	5,500	3,253	2,247
<i>Other services and charges</i>	5,600	5,600	3,421	2,179
<i>Total Department of Public Safety</i>	<u>50,252</u>	<u>50,252</u>	<u>45,755</u>	<u>4,497</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,039,862	1,029,862	992,757	37,105
<i>Benefits</i>	230,500	230,500	207,283	23,217
<i>Supplies</i>	208,000	227,990	215,347	12,643
<i>Other services and charges</i>	301,500	260,410	194,708	65,702
<i>Capital outlay</i>	32,000	32,000	5,171	26,829
<i>Total County Jail</i>	<u>1,811,862</u>	<u>1,780,762</u>	<u>1,615,266</u>	<u>165,496</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,000	1,000	--	1,000
<i>Other services and charges</i>	1,925	1,925	28	1,897
<i>Total Adult Probation</i>	<u>2,925</u>	<u>2,925</u>	<u>28</u>	<u>2,897</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	2,000	940	1,060
<i>Other services and charges</i>	106,175	106,175	89,811	16,364
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>108,175</u>	<u>108,175</u>	<u>90,751</u>	<u>17,424</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	5,000	5,000	1,600	3,400
<i>Benefits</i>	11,500	11,500	9,654	1,846
<i>Supplies</i>	31,500	31,500	24,724	6,776
<i>Other services and charges</i>	129,500	129,500	123,938	5,562
<i>Total Fire Protection</i>	<u>177,500</u>	<u>177,500</u>	<u>159,916</u>	<u>17,584</u>
<i>National Guard</i>				
<i>Other services and charges</i>	300	300	--	300
<i>Total National Guard</i>	<u>300</u>	<u>300</u>	<u>--</u>	<u>300</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	24,000	24,000	17,330	6,670
<i>Benefits</i>	1,000	1,000	973	27
<i>Supplies</i>	2,500	2,600	1,775	825
<i>Other services and charges</i>	4,000	3,900	2,885	1,015
<i>Capital outlay</i>	5,000	5,000	--	5,000
<i>Total Emergency Management</i>	<u>36,500</u>	<u>36,500</u>	<u>22,963</u>	<u>13,537</u>
<i>Total Public Safety</i>	<u>4,025,288</u>	<u>4,050,288</u>	<u>3,769,613</u>	<u>280,675</u>
<i>Health and welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	130,000	134,500	129,016	5,484
<i>Total Social Services</i>	<u>130,000</u>	<u>134,500</u>	<u>129,016</u>	<u>5,484</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Indigent Health Care</i>				
<i>Benefits</i>	\$ 5,900	\$ 7,900	\$ 7,548	\$ 352
<i>Supplies</i>	30,000	30,000	25,244	4,756
<i>Other services and charges</i>	444,352	432,852	342,918	89,934
<i>Total Indigent Health Care</i>	<u>480,252</u>	<u>470,752</u>	<u>375,710</u>	<u>95,042</u>
<i>Health Department</i>				
<i>Personnel services</i>	10,000	10,000	7,893	2,107
<i>Other services and charges</i>	68,800	68,800	58,335	10,465
<i>Total Health Department</i>	<u>78,800</u>	<u>78,800</u>	<u>66,228</u>	<u>12,572</u>
<i>Environmental</i>				
<i>Personnel services</i>	93,816	93,816	93,275	541
<i>Benefits</i>	18,910	19,110	17,599	1,511
<i>Supplies</i>	6,300	7,300	5,296	2,004
<i>Other services and charges</i>	25,100	23,900	14,505	9,395
<i>Capital outlay</i>	--	22,800	22,711	89
<i>Total Environmental</i>	<u>144,126</u>	<u>166,926</u>	<u>153,386</u>	<u>13,540</u>
<i>Total Health and Welfare</i>	<u>833,178</u>	<u>850,978</u>	<u>724,340</u>	<u>126,638</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	35,500	35,500	33,320	2,180
<i>Total Education - Library</i>	<u>35,500</u>	<u>35,500</u>	<u>33,320</u>	<u>2,180</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	136,280	138,780	138,456	324
<i>Benefits</i>	31,940	33,440	29,601	3,839
<i>Supplies</i>	18,500	14,700	13,410	1,290
<i>Other services and charges</i>	112,500	123,800	118,385	5,415
<i>Capital outlay</i>	100,000	91,500	90,534	966
<i>Total Fairgrounds</i>	<u>399,220</u>	<u>402,220</u>	<u>390,386</u>	<u>11,834</u>
<i>Softball</i>				
<i>Other services and charges</i>	33,000	33,000	33,000	--
<i>Total Softball</i>	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>--</u>
<i>Total Culture and Recreation</i>	<u>467,720</u>	<u>470,720</u>	<u>456,706</u>	<u>14,014</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	94,850	94,850	84,305	10,545
<i>Benefits</i>	27,208	27,208	20,488	6,720
<i>Supplies</i>	7,000	7,000	5,411	1,589
<i>Other services and charges</i>	16,300	16,300	13,383	2,917
<i>Total Extension Service</i>	<u>145,358</u>	<u>145,358</u>	<u>123,587</u>	<u>21,771</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	4,000	4,000	4,000	--
<i>Total Soil Conservation</i>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>--</u>
<i>Total Conservation</i>	<u>149,358</u>	<u>149,358</u>	<u>127,587</u>	<u>21,771</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**EXHIBIT B-1**  
**Page 8 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 227,000	\$ 260,600	\$ 134,030	\$ 126,570
<i>Total Data Processing</i>	<u>227,000</u>	<u>260,600</u>	<u>134,030</u>	<u>126,570</u>
<i>Total Data Processing</i>	227,000	260,600	134,031	126,569
Total expenditures	<u>10,968,005</u>	<u>11,473,205</u>	<u>10,551,062</u>	<u>922,143</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,817)</u>	<u>(516,017)</u>	<u>587,637</u>	<u>1,103,654</u>
Other financing sources (uses):				
<i>Transfers in</i>	49,400	49,400	49,400	--
<i>Transfers out</i>	(632,083)	(632,083)	(632,083)	--
<i>Sale of capital assets</i>	2,000	2,000	556	(1,444)
<i>Total other financing sources (uses)</i>	<u>(580,683)</u>	<u>(580,683)</u>	<u>(582,127)</u>	<u>(1,444)</u>
Net change in fund balances	(591,500)	(1,096,700)	5,510	1,102,210
Fund balances, January 1	<u>9,277,801</u>	<u>9,277,801</u>	<u>9,277,801</u>	<u>--</u>
Fund balances, December 31	<u>\$ 8,686,301</u>	<u>\$ 8,181,101</u>	<u>\$ 9,283,311</u>	<u>\$ 1,102,210</u>

**WASHINGTON COUNTY, TEXAS**  
ROAD AND BRIDGE  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 3,375,451	\$ 3,375,451	\$ 3,472,376	\$ 96,925
Penalty and interest	45,000	45,000	45,397	397
Total Taxes	<u>3,420,451</u>	<u>3,420,451</u>	<u>3,517,773</u>	<u>97,322</u>
Intergovernmental				
Federal shared revenues	60,000	60,000	66,994	6,994
Total Intergovernmental	<u>60,000</u>	<u>60,000</u>	<u>66,994</u>	<u>6,994</u>
Licenses, permits and fees				
Licenses, permits and fees	910,000	910,000	896,482	(13,518)
Total Licenses, permits and fees	<u>910,000</u>	<u>910,000</u>	<u>896,482</u>	<u>(13,518)</u>
Fines and forfeitures				
Fines and forfeitures	310,000	310,000	271,691	(38,309)
Total Fines and forfeitures	<u>310,000</u>	<u>310,000</u>	<u>271,691</u>	<u>(38,309)</u>
Interest				
Interest	20,000	20,000	21,083	1,083
Total Interest	<u>20,000</u>	<u>20,000</u>	<u>21,083</u>	<u>1,083</u>
Miscellaneous				
Miscellaneous	1,000	1,000	230	(770)
Total Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>230</u>	<u>(770)</u>
Total revenues	<u>4,721,451</u>	<u>4,721,451</u>	<u>4,774,253</u>	<u>52,802</u>
Expenditures:				
Current:				
Public transportation				
Personnel services	1,013,066	983,066	900,553	82,513
Benefits	459,192	455,192	380,261	74,931
Supplies	395,700	406,850	383,455	23,395
Other services and charges	580,049	668,399	603,284	65,115
Capital outlay	2,310,944	2,245,444	2,111,872	133,572
Total Public Transportation	<u>4,758,951</u>	<u>4,758,951</u>	<u>4,379,425</u>	<u>379,526</u>
Total expenditures	<u>4,758,951</u>	<u>4,758,951</u>	<u>4,379,425</u>	<u>379,526</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,500)</u>	<u>(37,500)</u>	<u>394,828</u>	<u>432,328</u>
Other financing sources (uses):				
Sale of capital assets	12,500	12,500	14,993	2,493
Total other financing sources (uses)	<u>12,500</u>	<u>12,500</u>	<u>14,993</u>	<u>2,493</u>
Net change in fund balances	<u>(25,000)</u>	<u>(25,000)</u>	<u>409,821</u>	<u>434,821</u>
Fund balances, January 1	<u>3,322,770</u>	<u>3,322,770</u>	<u>3,322,770</u>	<u>--</u>
Fund balances, December 31	<u>\$ 3,297,770</u>	<u>\$ 3,297,770</u>	<u>\$ 3,732,591</u>	<u>\$ 434,821</u>

**WASHINGTON COUNTY, TEXAS**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Year Ended December 31, 2008

A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, District Attorney, Emergency Medical Service, EMS Depreciation Fund, Forfeiture of Assets, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, and Archive Fee - County Clerk) and the Debt Service Fund (Tax Note Series 2007).

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

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

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

B. At December 31, 2008, the following funds had a deficit:

Insurance Fund	\$14,955
----------------	----------

**WASHINGTON COUNTY, TEXAS**

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2008

## D. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$5,510	\$473,806	(\$886,141)	(\$406,825)
Road & Bridge	409,821	93,361	(319,862)	183,320
District Attorney	(39,799)	--	(28,948)	(68,747)
Emergency Medical Service	(129,657)	(460,892)	437,161	(153,388)
EMS Depreciation	(78)	--	--	(78)
Forfeiture of Assets	2,219	--	--	2,219
County Clerk Record Management	(13,069)	--	--	(13,069)
Records Management District Clerk	2,784	--	--	2,784
Archive Fee - County Clerk	51,285	(27,087)	--	24,198
Tax Note Series 2004	100,780	(11,993)	54,609	143,396

**WASHINGTON COUNTY, TEXAS**  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 OPEB  
 YEAR ENDED DECEMBER 31, 2008

EXHIBIT B-3

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	\$ N/A	\$ 2,231,824	\$ 2,231,824	--	\$ 7,014,196	31.8%

*This page is left blank intentionally.*



*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2008

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 2,601,569	\$ 401,978	\$ 3,003,547
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	201,751	201,751
<i>Accounts</i>	410,420	--	410,420
Restricted assets:			
<i>Cash and cash equivalents</i>	--	349,928	349,928
<b>Total Assets</b>	<u>\$ 3,011,989</u>	<u>\$ 953,657</u>	<u>\$ 3,965,646</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts payable</i>	\$ 28,253	\$ --	\$ 28,253
<i>Accrued liabilities and other payables</i>	111,734	--	111,734
<i>Due to other funds</i>	19,040	--	19,040
<i>Deferred revenue</i>	410,419	199,872	610,291
<i>Taxes collected in advance</i>	--	349,928	349,928
<b>Total Liabilities</b>	<u>569,446</u>	<u>549,800</u>	<u>1,119,246</u>
Fund balances:			
Reserved for:			
<i>Debt service</i>	--	403,857	403,857
Unreserved, undesignated, reported in:			
<i>Special revenue funds</i>	2,442,543	--	2,442,543
<b>Total fund balances</b>	<u>2,442,543</u>	<u>403,857</u>	<u>2,846,400</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 3,011,989</u>	<u>\$ 953,657</u>	<u>\$ 3,965,646</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>			
<i>Taxes</i>	\$ --	\$ 574,137	\$ 574,137
<i>Intergovernmental</i>	1,109,137	--	1,109,137
<i>Fines and forfeitures</i>	2,700	--	2,700
<i>Charges for services</i>	1,724,209	--	1,724,209
<i>Interest</i>	33,260	17,131	50,391
<i>Miscellaneous</i>	341,793	--	341,793
<b>Total revenues</b>	<u>3,211,099</u>	<u>591,268</u>	<u>3,802,367</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	66,990	--	66,990
<i>Judicial</i>	723,390	--	723,390
<i>Legal</i>	8,567	--	8,567
<i>Public facilities</i>	480	--	480
<i>Public safety</i>	182,199	--	182,199
<i>Public transportation</i>	21,658	--	21,658
<i>Health and welfare</i>	2,556,459	--	2,556,459
<b>Debt service:</b>			
<i>Principal</i>	--	240,000	240,000
<i>Interest and fiscal charges</i>	--	207,872	207,872
<b>Total expenditures</b>	<u>3,559,743</u>	<u>447,872</u>	<u>4,007,615</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(348,644)</u>	<u>143,396</u>	<u>(205,248)</u>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	672,111	--	672,111
<i>Transfers out</i>	(89,428)	--	(89,428)
<i>Sale of capital assets</i>	16,000	--	16,000
<b>Total other financing sources (uses)</b>	<u>598,683</u>	<u>--</u>	<u>598,683</u>
<b>Net change in fund balances</b>	<b>250,039</b>	<b>143,396</b>	<b>393,435</b>
Fund balances, January 1	2,192,504	260,461	2,452,965
Fund balances, December 31	<u>\$ 2,442,543</u>	<u>\$ 403,857</u>	<u>\$ 2,846,400</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2008

	JP Technology	District Attorney	Emergency Medical Service	EMS Donations
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 125,997	\$ 232,073	\$ 364,651	\$ 296,371
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	410,420	--
<b>Total Assets</b>	<u>\$ 125,997</u>	<u>\$ 232,073</u>	<u>\$ 775,071</u>	<u>\$ 296,371</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 1,995	\$ 5,345	\$ 20,913
<i>Accrued liabilities and other payables</i>	--	49,090	62,644	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	410,419	--
<b>Total Liabilities</b>	<u>--</u>	<u>51,085</u>	<u>478,408</u>	<u>20,913</u>
Fund balances:				
<i>Unreserved</i>	125,997	180,988	296,663	275,458
<b>Total fund balances</b>	<u>125,997</u>	<u>180,988</u>	<u>296,663</u>	<u>275,458</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 125,997</u>	<u>\$ 232,073</u>	<u>\$ 775,071</u>	<u>\$ 296,371</u>

<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>	<u>Child Foster Care</u>
\$ 142,327	\$ 4,745	\$ 19,894	\$ 7,998	\$ 67,252
--	--	--	--	--
<u>\$ 142,327</u>	<u>\$ 4,745</u>	<u>\$ 19,894</u>	<u>\$ 7,998</u>	<u>\$ 67,252</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>142,327</u>	<u>4,745</u>	<u>19,894</u>	<u>7,998</u>	<u>67,252</u>
<u>142,327</u>	<u>4,745</u>	<u>19,894</u>	<u>7,998</u>	<u>67,252</u>
<u>\$ 142,327</u>	<u>\$ 4,745</u>	<u>\$ 19,894</u>	<u>\$ 7,998</u>	<u>\$ 67,252</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2008

	HWY 290/36 Washington County	Forfeiture of Assets	C.C. Record Management Preservation	Records Management Preservation DC
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 600,000	\$ 36,009	\$ 26,769	\$ 11,131
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 600,000</u>	<u>\$ 36,009</u>	<u>\$ 26,769</u>	<u>\$ 11,131</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
<i>Unreserved</i>	600,000	36,009	26,769	11,131
<b>Total fund balances</b>	<u>600,000</u>	<u>36,009</u>	<u>26,769</u>	<u>11,131</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 600,000</u>	<u>\$ 36,009</u>	<u>\$ 26,769</u>	<u>\$ 11,131</u>

Record Management Preservation	Archive Fee County Clerk	Courthouse Security	Unclaimed and Abandoned Property	Homeland Security
\$ 159,687	\$ 95,227	\$ 27,851	\$ 5,837	\$ 2,123
--	--	--	--	--
<u>\$ 159,687</u>	<u>\$ 95,227</u>	<u>\$ 27,851</u>	<u>\$ 5,837</u>	<u>\$ 2,123</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	19,040	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>19,040</u>	<u>--</u>	<u>--</u>
159,687	95,227	8,811	5,837	2,123
<u>159,687</u>	<u>95,227</u>	<u>8,811</u>	<u>5,837</u>	<u>2,123</u>
<u>\$ 159,687</u>	<u>\$ 95,227</u>	<u>\$ 27,851</u>	<u>\$ 5,837</u>	<u>\$ 2,123</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2008

	Community Development Program	Tobacco Settlement	Constable's Training	Sheriff's Equipment Grant
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 361	\$ 334,613	\$ 9,116	\$ 2,813
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 361</u>	<u>\$ 334,613</u>	<u>\$ 9,116</u>	<u>\$ 2,813</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
<i>Unreserved</i>	361	334,613	9,116	2,813
<b>Total fund balances</b>	<u>361</u>	<u>334,613</u>	<u>9,116</u>	<u>2,813</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 361</u>	<u>\$ 334,613</u>	<u>\$ 9,116</u>	<u>\$ 2,813</u>



Sheriff's Training	Clerks Election	HAVA Grant Equipment	2008 Equipment Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 8,646	\$ 16,239	\$ 3,440	\$ 399	\$ 2,601,569
--	--	--	--	410,420
<u>\$ 8,646</u>	<u>\$ 16,239</u>	<u>\$ 3,440</u>	<u>\$ 399</u>	<u>\$ 3,011,989</u>
\$ --	\$ --	\$ --	\$ --	\$ 28,253
--	--	--	--	111,734
--	--	--	--	19,040
--	--	--	--	410,419
--	--	--	--	569,446
8,646	16,239	3,440	399	2,442,543
<u>8,646</u>	<u>16,239</u>	<u>3,440</u>	<u>399</u>	<u>2,442,543</u>
<u>\$ 8,646</u>	<u>\$ 16,239</u>	<u>\$ 3,440</u>	<u>\$ 399</u>	<u>\$ 3,011,989</u>

# WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	JP Technology	District Attorney	Emergency Medical Service	EMS Depreciation
<b>Revenues:</b>				
<i>Intergovernmental</i>	\$ --	\$ 278,337	\$ --	\$ --
<i>Fines and forfeitures</i>	--	--	--	--
<i>Charges for services</i>	22,270	--	1,533,630	--
<i>Interest</i>	--	--	4,330	7
<i>Miscellaneous</i>	--	2,718	--	--
<b>Total revenues</b>	<u>22,270</u>	<u>281,055</u>	<u>1,537,960</u>	<u>7</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	36,225	686,885	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	1,691,348	141,113
<b>Total expenditures</b>	<u>36,225</u>	<u>686,885</u>	<u>1,691,348</u>	<u>141,113</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(13,955)</u>	 <u>(405,830)</u>	 <u>(153,388)</u>	 <u>(141,106)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	337,083	--	125,028
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	16,000
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>337,083</u>	<u>--</u>	<u>141,028</u>
 Net change in fund balances	 <u>(13,955)</u>	 <u>(68,747)</u>	 <u>(153,388)</u>	 <u>(78)</u>
 Fund balances, January 1	 139,952	 249,735	 450,051	 78
<b>Fund balances, December 31</b>	<u><u>\$ 125,997</u></u>	<u><u>\$ 180,988</u></u>	<u><u>\$ 296,663</u></u>	<u><u>\$ --</u></u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	13,005	12,952	--
--	1,790	74	--	--
300,251	1,340	--	--	1,013
<u>300,251</u>	<u>3,130</u>	<u>13,079</u>	<u>12,952</u>	<u>1,013</u>
--	1,873	--	--	--
--	--	--	--	--
--	--	--	8,567	--
--	--	--	--	--
--	--	--	--	669
--	--	21,658	--	--
59,487	--	--	--	--
<u>59,487</u>	<u>1,873</u>	<u>21,658</u>	<u>8,567</u>	<u>669</u>
240,764	1,257	(8,579)	4,385	344
--	--	--	--	--
--	--	--	(10,000)	--
--	--	--	--	--
--	--	--	(10,000)	--
240,764	1,257	(8,579)	(5,615)	344
34,694	141,070	13,324	25,509	7,654
<u>\$ 275,458</u>	<u>\$ 142,327</u>	<u>\$ 4,745</u>	<u>\$ 19,894</u>	<u>\$ 7,998</u>

# WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Child Foster Care	HWY 290/36 Washington County	Forfeiture of Assets	C.C. Record Management Preservation
<b>Revenues:</b>				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Fines and forfeitures</i>	--	--	--	--
<i>Charges for services</i>	--	--	7,797	41,031
<i>Interest</i>	3,609	--	898	1,111
<i>Miscellaneous</i>	10,090	--	20,552	--
<b>Total revenues</b>	<u>13,699</u>	<u>--</u>	<u>29,247</u>	<u>42,142</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	55,211
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	27,028	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	9,625	--	--	--
<b>Total expenditures</b>	<u>9,625</u>	<u>--</u>	<u>27,028</u>	<u>55,211</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>4,074</u>	 <u>--</u>	 <u>2,219</u>	 <u>(13,069)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	10,000	200,000	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>10,000</u>	<u>200,000</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 14,074	 200,000	 2,219	 (13,069)
 Fund balances, January 1	 53,178	 400,000	 33,790	 39,838
<b>Fund balances, December 31</b>	<b>\$ <u>67,252</u></b>	<b>\$ <u>600,000</u></b>	<b>\$ <u>36,009</u></b>	<b>\$ <u>26,769</u></b>

Records Management Preservation DC	Record Management Preservation	Archive Fee County Clerk	Courthouse Security	Unclaimed and Abandoned Property
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
2,715	18,900	33,905	35,483	--
349	4,631	--	895	194
--	--	--	--	991
<u>3,064</u>	<u>23,531</u>	<u>33,905</u>	<u>36,378</u>	<u>1,185</u>
--	--	9,707	--	--
280	--	--	--	--
--	--	--	480	--
--	--	--	--	--
--	--	--	--	--
<u>280</u>	<u>--</u>	<u>9,707</u>	<u>480</u>	<u>--</u>
<u>2,784</u>	<u>23,531</u>	<u>24,198</u>	<u>35,898</u>	<u>1,185</u>
--	--	--	--	--
--	--	--	(25,000)	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>(25,000)</u>	<u>--</u>
2,784	23,531	24,198	10,898	1,185
8,347	136,156	71,029	(2,087)	4,652
<u>\$ 11,131</u>	<u>\$ 159,687</u>	<u>\$ 95,227</u>	<u>\$ 8,811</u>	<u>\$ 5,837</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Homeland Security	Community Development Program	Tobacco Settlement
Revenues:			
Intergovernmental	\$ 81,243	\$ --	\$ 23,102
Fines and forfeitures	--	--	--
Charges for services	--	--	--
Interest	899	13	12,589
Miscellaneous	--	--	--
Total revenues	<u>82,142</u>	<u>13</u>	<u>35,691</u>
Expenditures:			
Current:			
General administration	--	--	--
Judicial	--	--	--
Legal	--	--	--
Public facilities	--	--	--
Public safety	81,244	--	--
Public transportation	--	--	--
Health and welfare	--	--	--
Total expenditures	<u>81,244</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>898</u>	<u>13</u>	<u>35,691</u>
Other financing sources (uses):			
Transfers in	--	--	--
Transfers out	--	--	(54,428)
Sale of capital assets	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(54,428)</u>
Net change in fund balances	898	13	(18,737)
Fund balances, January 1	1,225	348	353,350
Fund balances, December 31	<u>\$ 2,123</u>	<u>\$ 361</u>	<u>\$ 334,613</u>

Constable's Training	Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment
\$ 1,412	\$ --	\$ 6,951	\$ --	\$ --
--	--	2,700	--	--
--	--	2,521	--	--
341	96	722	607	--
--	--	--	4,838	--
<u>1,753</u>	<u>96</u>	<u>12,894</u>	<u>5,445</u>	<u>--</u>
--	--	--	199	--
--	--	--	--	--
--	--	--	--	--
1,667	--	8,679	--	--
--	--	--	--	--
<u>1,667</u>	<u>--</u>	<u>8,679</u>	<u>199</u>	<u>--</u>
86	96	4,215	5,246	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>86</u>	<u>96</u>	<u>4,215</u>	<u>5,246</u>	<u>--</u>
9,030	2,717	4,431	10,993	3,440
<u>\$ 9,116</u>	<u>\$ 2,813</u>	<u>\$ 8,646</u>	<u>\$ 16,239</u>	<u>\$ 3,440</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	2008 Equipment Grant	Brazos Valley Home Consortium	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<b>Revenues:</b>			
<i>Intergovernmental</i>	\$ 63,206	\$ 654,886	\$ 1,109,137
<i>Fines and forfeitures</i>	--	--	2,700
<i>Charges for services</i>	--	--	1,724,209
<i>Interest</i>	105	--	33,260
<i>Miscellaneous</i>	--	--	341,793
<b>Total revenues</b>	<u>63,311</u>	<u>654,886</u>	<u>3,211,099</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	--	--	66,990
<i>Judicial</i>	--	--	723,390
<i>Legal</i>	--	--	8,567
<i>Public facilities</i>	--	--	480
<i>Public safety</i>	62,912	--	182,199
<i>Public transportation</i>	--	--	21,658
<i>Health and welfare</i>	--	654,886	2,556,459
<b>Total expenditures</b>	<u>62,912</u>	<u>654,886</u>	<u>3,559,743</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>399</u>	 <u>--</u>	 <u>(348,644)</u>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	--	--	672,111
<i>Transfers out</i>	--	--	(89,428)
<i>Sale of capital assets</i>	--	--	16,000
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>598,683</u>
 Net change in fund balances	 399	 --	 250,039
 Fund balances, January 1	 --	 --	 2,192,504
<b>Fund balances, December 31</b>	<u><u>\$ 399</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 2,442,543</u></u>



**WASHINGTON COUNTY, TEXAS**  
DISTRICT ATTORNEY  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Intergovernmental				
Federal shared revenues	\$ 246,096	\$ 246,096	\$ 249,828	\$ 3,732
State shared revenues	50,220	50,220	28,509	(21,711)
Total Intergovernmental	<u>296,316</u>	<u>296,316</u>	<u>278,337</u>	<u>(17,979)</u>
Miscellaneous				
Miscellaneous	1,150	1,150	2,717	1,567
Total Miscellaneous	<u>1,150</u>	<u>1,150</u>	<u>2,717</u>	<u>1,567</u>
Total revenues	<u>297,466</u>	<u>297,466</u>	<u>281,054</u>	<u>(16,412)</u>
Expenditures:				
Current:				
Judicial				
District Attorney				
Personnel services	451,572	452,173	451,130	1,043
Benefits	140,600	149,820	143,939	5,881
Supplies	12,800	11,680	10,765	915
Other services and charges	78,290	69,589	52,102	17,487
Total District Attorney	<u>683,262</u>	<u>683,262</u>	<u>657,936</u>	<u>25,326</u>
Total Judicial	<u>683,262</u>	<u>683,262</u>	<u>657,936</u>	<u>25,326</u>
Total expenditures	<u>683,262</u>	<u>683,262</u>	<u>657,936</u>	<u>25,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(385,796)</u>	<u>(385,796)</u>	<u>(376,882)</u>	<u>8,914</u>
Other financing sources (uses):				
Transfers in	337,083	337,083	337,083	--
Total other financing sources (uses)	<u>337,083</u>	<u>337,083</u>	<u>337,083</u>	<u>--</u>
Net change in fund balances	(48,713)	(48,713)	(39,799)	8,914
Fund balances, January 1	271,870	271,870	271,870	--
Fund balances, December 31	<u>\$ 223,157</u>	<u>\$ 223,157</u>	<u>\$ 232,071</u>	<u>\$ 8,914</u>

**WASHINGTON COUNTY, TEXAS**  
 EMERGENCY MEDICAL SERVICE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Charges to customers</i>	\$ 1,470,000	\$ 1,487,610	\$ 1,533,630	\$ 46,020
<i>Total Charges for services</i>	<u>1,470,000</u>	<u>1,487,610</u>	<u>1,533,630</u>	<u>46,020</u>
<i>Interest</i>				
<i>Interest</i>	--	--	4,330	4,330
<i>Total Interest</i>	<u>--</u>	<u>--</u>	<u>4,330</u>	<u>4,330</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	1,000	1,000	--	(1,000)
<i>Total Miscellaneous</i>	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
<i>Total revenues</i>	<u>1,471,000</u>	<u>1,488,610</u>	<u>1,537,960</u>	<u>49,350</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	933,078	1,014,778	994,560	20,218
<i>Benefits</i>	340,000	330,900	325,935	4,965
<i>Supplies</i>	109,500	126,679	109,176	17,503
<i>Other services and charges</i>	192,200	230,121	213,384	16,737
<i>Capital outlay</i>	3,500	24,710	24,562	148
<i>Total Emergency Medical Services</i>	<u>1,578,278</u>	<u>1,727,188</u>	<u>1,667,617</u>	<u>59,571</u>
<i>Total Health and Welfare</i>	<u>1,578,278</u>	<u>1,727,188</u>	<u>1,667,617</u>	<u>59,571</u>
<i>Total expenditures</i>	<u>1,578,278</u>	<u>1,727,188</u>	<u>1,667,617</u>	<u>59,571</u>
Net change in fund balances	(107,278)	(238,578)	(129,657)	108,921
Fund balances, January 1	494,309	494,309	494,309	--
Fund balances, December 31	<u>\$ 387,031</u>	<u>\$ 255,731</u>	<u>\$ 364,652</u>	<u>\$ 108,921</u>

**WASHINGTON COUNTY, TEXAS**  
 EMS DEPRECIATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Interest</i>				
<i>Interest</i>	\$ 100	\$ 100	\$ 7	\$ (93)
<i>Total Interest</i>	<u>100</u>	<u>100</u>	<u>7</u>	<u>(93)</u>
<b>Total revenues</b>	<u>100</u>	<u>100</u>	<u>7</u>	<u>(93)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Capital outlay</i>	85,000	125,114	125,113	1
<i>Total Emergency Medical Services</i>	<u>85,000</u>	<u>125,114</u>	<u>125,113</u>	<u>1</u>
<b>Total Health and Welfare</b>	<u>85,000</u>	<u>125,114</u>	<u>125,113</u>	<u>1</u>
<b>Total expenditures</b>	<u>85,000</u>	<u>125,114</u>	<u>125,113</u>	<u>1</u>
<b>Excess (deficiency) of revenues over     (under) expenditures</b>	<u>(84,900)</u>	<u>(125,014)</u>	<u>(125,106)</u>	<u>(92)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	85,000	125,114	125,028	(86)
<b>Total other financing sources (uses)</b>	<u>85,000</u>	<u>125,114</u>	<u>125,028</u>	<u>(86)</u>
<b>Net change in fund balances</b>	100	100	(78)	(178)
<b>Fund balances, January 1</b>	78	78	78	--
<b>Fund balances, December 31</b>	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ --</u>	<u>\$ (178)</u>

**WASHINGTON COUNTY, TEXAS**  
**FORFEITURE OF ASSETS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest				
Interest	\$ 100	\$ 100	\$ 898	\$ 798
Total Interest	100	100	898	798
Miscellaneous				
Miscellaneous	--	--	20,552	20,552
Total Miscellaneous	--	--	20,552	20,552
Total revenues	100	100	29,247	29,147
Expenditures:				
Current:				
Public safety				
Sheriff				
Supplies	2,463	2,463	9,155	(6,692)
Other services and charges	--	--	17,873	(17,873)
Total Sheriff	2,463	2,463	27,028	(24,565)
Total Public Safety	2,463	2,463	27,028	(24,565)
Total expenditures	2,463	2,463	27,028	(24,565)
Net change in fund balances	(2,363)	(2,363)	2,219	4,582
Fund balances, January 1	33,790	33,790	33,790	--
Fund balances, December 31	\$ 31,427	\$ 31,427	\$ 36,009	\$ 4,582

**WASHINGTON COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 34,000	\$ 34,000	\$ 41,031	\$ 7,031
<i>Total Charges for services</i>	<u>34,000</u>	<u>34,000</u>	<u>41,031</u>	<u>7,031</u>
<i>Interest</i>				
<i>Interest</i>	1,000	1,000	1,111	111
<i>Total Interest</i>	<u>1,000</u>	<u>1,000</u>	<u>1,111</u>	<u>111</u>
<i>Total revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>42,142</u>	<u>7,142</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Clerk</i>				
<i>Supplies</i>	9,000	21,320	21,300	20
<i>Other services and charges</i>	20,200	23,025	22,763	262
<i>Capital outlay</i>	5,000	11,148	11,148	--
<i>Total County Clerk</i>	<u>34,200</u>	<u>55,493</u>	<u>55,211</u>	<u>282</u>
<i>Total General Administration</i>	<u>34,200</u>	<u>55,493</u>	<u>55,211</u>	<u>282</u>
<i>Total expenditures</i>	<u>34,200</u>	<u>55,493</u>	<u>55,211</u>	<u>282</u>
Net change in fund balances	800	(20,493)	(13,069)	7,424
Fund balances, January 1	39,838	39,838	39,838	--
Fund balances, December 31	<u>\$ 40,638</u>	<u>\$ 19,345</u>	<u>\$ 26,769</u>	<u>\$ 7,424</u>

**WASHINGTON COUNTY, TEXAS**

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 2,000	\$ 2,000	\$ 2,715	\$ 715
<i>Total Charges for services</i>	<u>2,000</u>	<u>2,000</u>	<u>2,715</u>	<u>715</u>
<i>Interest</i>				
<i>Interest</i>	100	100	349	249
<i>Total Interest</i>	<u>100</u>	<u>100</u>	<u>349</u>	<u>249</u>
<i>Total revenues</i>	<u>2,100</u>	<u>2,100</u>	<u>3,064</u>	<u>964</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial</i>				
<i>District Clerk</i>				
<i>Supplies</i>	3,500	3,500	280	3,220
<i>Total District Clerk</i>	<u>3,500</u>	<u>3,500</u>	<u>280</u>	<u>3,220</u>
<i>Total Judicial</i>	<u>3,500</u>	<u>3,500</u>	<u>280</u>	<u>3,220</u>
<i>Total expenditures</i>	<u>3,500</u>	<u>3,500</u>	<u>280</u>	<u>3,220</u>
Net change in fund balances	(1,400)	(1,400)	2,784	4,184
Fund balances, January 1	8,347	8,347	8,347	--
Fund balances, December 31	<u>\$ 6,947</u>	<u>\$ 6,947</u>	<u>\$ 11,131</u>	<u>\$ 4,184</u>

**WASHINGTON COUNTY, TEXAS**  
ARCHIVE FEE - COUNTY CLERK  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 30,000	\$ 30,000	\$ 60,992	\$ 30,992
<i>Total Charges for services</i>	<u>30,000</u>	<u>30,000</u>	<u>60,992</u>	<u>30,992</u>
<i>Interest</i>				
<i>Interest</i>	100	100	--	(100)
<i>Total Interest</i>	<u>100</u>	<u>100</u>	<u>--</u>	<u>(100)</u>
<i>Total revenues</i>	<u>30,100</u>	<u>30,100</u>	<u>60,992</u>	<u>30,892</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Clerk</i>				
<i>Supplies</i>	5,000	6,100	6,096	4
<i>Other services and charges</i>	1,000	4,375	3,611	764
<i>Capital outlay</i>	24,000	19,525	--	19,525
<i>Total County Clerk</i>	<u>30,000</u>	<u>30,000</u>	<u>9,707</u>	<u>20,293</u>
<i>Total General Administration</i>	<u>30,000</u>	<u>30,000</u>	<u>9,707</u>	<u>20,293</u>
<i>Total expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>9,707</u>	<u>20,293</u>
Net change in fund balances	100	100	51,285	51,185
Fund balances, January 1	43,942	43,942	43,942	--
Fund balances, December 31	<u>\$ 44,042</u>	<u>\$ 44,042</u>	<u>\$ 95,227</u>	<u>\$ 51,185</u>

*This page is left blank intentionally.*



**WASHINGTON COUNTY, TEXAS**  
TAX NOTE SERIES 2007  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 520,640	\$ 520,640	\$ 523,913	\$ 3,273
Penalty and interest	5,100	5,100	7,609	2,509
Total Taxes	<u>525,740</u>	<u>525,740</u>	<u>531,521</u>	<u>5,781</u>
Interest				
Interest	3,100	3,100	17,131	14,031
Total Interest	<u>3,100</u>	<u>3,100</u>	<u>17,131</u>	<u>14,031</u>
Total revenues	<u>528,840</u>	<u>528,840</u>	<u>548,652</u>	<u>19,812</u>
Expenditures:				
Debt service:				
Principal	299,620	299,620	240,000	59,620
Interest and fiscal charges	<u>213,480</u>	<u>213,480</u>	<u>207,872</u>	<u>5,608</u>
Total expenditures	<u>513,100</u>	<u>513,100</u>	<u>447,872</u>	<u>65,228</u>
Net change in fund balances	15,740	15,740	100,780	85,040
Fund balances, January 1	651,126	651,126	651,126	--
Fund balances, December 31	<u>\$ 666,866</u>	<u>\$ 666,866</u>	<u>\$ 751,906</u>	<u>\$ 85,040</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2008

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-10)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 39,991	\$ 1,348,080	\$ 105,213	\$ 1,493,284
Total Assets	<u>\$ 39,991</u>	<u>\$ 1,348,080</u>	<u>\$ 105,213</u>	<u>\$ 1,493,284</u>
 NET ASSETS				
<i>Held in trust for other purposes</i>	<u>\$ 39,991</u>	<u>\$ 1,348,080</u>	<u>\$ 105,213</u>	<u>\$ 1,493,284</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

## ALL PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2008

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
<b>Additions:</b>				
<i>Investment Income</i>	\$ 1,253	\$ 56,117	\$ 2,621	\$ 59,991
<i>Lease income</i>	--	168,068	--	168,068
<i>Miscellaneous</i>	--	55,000	33,408	88,408
<b>Total Additions</b>	<u>1,253</u>	<u>279,185</u>	<u>36,029</u>	<u>316,467</u>
<b>Deductions:</b>				
<i>Administrative Expenses</i>	4,783	5,548	--	10,331
<i>Payments to schools</i>	--	359,066	--	359,066
<b>Total Deductions</b>	<u>4,783</u>	<u>364,614</u>	<u>--</u>	<u>369,397</u>
<b>Change in Net Assets</b>	(3,530)	(85,429)	36,029	(52,930)
Net Assets-Beginning of the Year	43,521	1,433,509	69,184	1,546,214
Net Assets-End of the Year	<u>\$ 39,991</u>	<u>\$ 1,348,080</u>	<u>\$ 105,213</u>	<u>\$ 1,493,284</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2008

	<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Two</u>	<u>Justice of the Peace Number Three</u>	<u>Justice of the Peace Number Four</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 6,423	\$ 5,352	\$ 13,124	\$ 14,948
<i>Due from other funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 6,423</u>	<u>\$ 5,352</u>	<u>\$ 13,124</u>	<u>\$ 14,948</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ 6,423	\$ 5,352	\$ 13,124	\$ 14,948
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
<b>Total Liabilities</b>	<u>\$ 6,423</u>	<u>\$ 5,352</u>	<u>\$ 13,124</u>	<u>\$ 14,948</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 124,608	\$ 190,254	\$ 204,986	\$ 299,645	\$ 827
--	--	--	--	--
<u>\$ 124,608</u>	<u>\$ 190,254</u>	<u>\$ 204,986</u>	<u>\$ 299,645</u>	<u>\$ 827</u>
\$ 11,848	\$ 3,453	\$ --	\$ --	\$ --
--	--	--	297,275	--
112,760	186,801	204,986	2,370	827
<u>\$ 124,608</u>	<u>\$ 190,254</u>	<u>\$ 204,986</u>	<u>\$ 299,645</u>	<u>\$ 827</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2008

	County Treasurer	Criminal Justice	Narcotics	Snack Account
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 9,331	\$ 89,519	\$ 306	\$ 76
<i>Due from other funds</i>	--	55,148	--	--
<b>Total Assets</b>	<u>\$ 9,331</u>	<u>\$ 144,667</u>	<u>\$ 306</u>	<u>\$ 76</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other governments</i>	--	144,667	--	--
<i>Due to others</i>	9,331	--	306	76
<b>Total Liabilities</b>	<u>\$ 9,331</u>	<u>\$ 144,667</u>	<u>\$ 306</u>	<u>\$ 76</u>

Forfeiture	Cellular Phone	Community Service Restitution	Jail Board	Total Agency Funds (See Exhibit A-10)
\$ 20,975	\$ 2,153	\$ 12,228	\$ 22,675	\$ 1,017,430
--	--	--	--	55,148
<u>\$ 20,975</u>	<u>\$ 2,153</u>	<u>\$ 12,228</u>	<u>\$ 22,675</u>	<u>\$ 1,072,578</u>
\$ --	\$ --	\$ --	\$ --	\$ 55,148
--	--	--	--	441,942
<u>20,975</u>	<u>2,153</u>	<u>12,228</u>	<u>22,675</u>	<u>575,488</u>
<u>\$ 20,975</u>	<u>\$ 2,153</u>	<u>\$ 12,228</u>	<u>\$ 22,675</u>	<u>\$ 1,072,578</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>Justice of the Peace Number One</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 5,410	\$ 267,158	\$ 266,145	\$ 6,423
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 5,410</u>	<u>\$ 267,158</u>	<u>\$ 266,145</u>	<u>\$ 6,423</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 5,410	\$ 267,158	\$ 266,145	\$ 6,423
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 5,410</u>	<u>\$ 267,158</u>	<u>\$ 266,145</u>	<u>\$ 6,423</u>
<b>Justice of the Peace Number Two</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,576	\$ 253,455	\$ 251,679	\$ 5,352
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 3,576</u>	<u>\$ 253,455</u>	<u>\$ 251,679</u>	<u>\$ 5,352</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 3,576	\$ 253,455	\$ 251,679	\$ 5,352
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 3,576</u>	<u>\$ 253,455</u>	<u>\$ 251,679</u>	<u>\$ 5,352</u>
<b>Justice of the Peace Number Three</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 11,691	\$ 428,089	\$ 426,656	\$ 13,124
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 11,691</u>	<u>\$ 428,089</u>	<u>\$ 426,656</u>	<u>\$ 13,124</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 11,691	\$ 428,089	\$ 426,656	\$ 13,124
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 11,691</u>	<u>\$ 428,089</u>	<u>\$ 426,656</u>	<u>\$ 13,124</u>
<b>Justice of the Peace Number Four</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 11,245	\$ 430,663	\$ 426,960	\$ 14,948
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 11,245</u>	<u>\$ 430,663</u>	<u>\$ 426,960</u>	<u>\$ 14,948</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 11,245	\$ 430,663	\$ 426,960	\$ 14,948
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 11,245</u>	<u>\$ 430,663</u>	<u>\$ 426,960</u>	<u>\$ 14,948</u>



**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>County Clerk</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 129,895	\$ 988,189	\$ 993,476	\$ 124,608
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 129,895</b>	<b>\$ 988,189</b>	<b>\$ 993,476</b>	<b>\$ 124,608</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 8,544	\$ 841,995	\$ 838,690	\$ 11,849
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	121,351	146,194	154,786	112,759
<b>Total Liabilities</b>	<b>\$ 129,895</b>	<b>\$ 988,189</b>	<b>\$ 993,476</b>	<b>\$ 124,608</b>
<b>District Clerk</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 364,874	\$ 519,916	\$ 694,536	\$ 190,254
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 364,874</b>	<b>\$ 519,916</b>	<b>\$ 694,536</b>	<b>\$ 190,254</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 1,679	\$ 310,947	\$ 309,174	\$ 3,452
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	363,195	208,969	385,362	186,802
<b>Total Liabilities</b>	<b>\$ 364,874</b>	<b>\$ 519,916</b>	<b>\$ 694,536</b>	<b>\$ 190,254</b>
<b>Sheriff</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 148,877	\$ 297,533	\$ 241,424	\$ 204,986
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 148,877</b>	<b>\$ 297,533</b>	<b>\$ 241,424</b>	<b>\$ 204,986</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	148,877	297,533	241,424	204,986
<b>Total Liabilities</b>	<b>\$ 148,877</b>	<b>\$ 297,533</b>	<b>\$ 241,424</b>	<b>\$ 204,986</b>
<b>Tax Assessor Collector</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 467,193	\$ 12,526,152	\$ 12,693,700	\$ 299,645
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 467,193</b>	<b>\$ 12,526,152</b>	<b>\$ 12,693,700</b>	<b>\$ 299,645</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ 4,895,164	\$ 4,895,164	\$ --
<i>Due to Other Governments</i>	462,038	7,626,773	7,791,536	297,275
<i>Due to Others</i>	5,155	4,215	7,000	2,370
<b>Total Liabilities</b>	<b>\$ 467,193</b>	<b>\$ 12,526,152</b>	<b>\$ 12,693,700</b>	<b>\$ 299,645</b>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

EXHIBIT C-16

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>County Attorney</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 921	\$ 104,213	\$ 104,307	\$ 827
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 921</u>	<u>\$ 104,213</u>	<u>\$ 104,307</u>	<u>\$ 827</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	921	104,213	104,307	827
<b>Total Liabilities</b>	<u>\$ 921</u>	<u>\$ 104,213</u>	<u>\$ 104,307</u>	<u>\$ 827</u>
<b>County Treasurer</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 9,767	\$ 10,492,375	\$ 10,492,811	\$ 9,331
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 9,767</u>	<u>\$ 10,492,375</u>	<u>\$ 10,492,811</u>	<u>\$ 9,331</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	9,767	10,492,375	10,492,811	9,331
<b>Total Liabilities</b>	<u>\$ 9,767</u>	<u>\$ 10,492,375</u>	<u>\$ 10,492,811</u>	<u>\$ 9,331</u>
<b>Criminal Justice</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 102,894	\$ 669,250	\$ 682,625	\$ 89,519
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	42,145	54,344	41,341	55,148
<b>Total Assets</b>	<u>\$ 145,039</u>	<u>\$ 723,594</u>	<u>\$ 723,966</u>	<u>\$ 144,667</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ 99,861	\$ 99,861	\$ --
<i>Due to Other Governments</i>	145,039	623,733	624,105	144,667
<i>Due to Others</i>	--	--	--	--
<b>Total Liabilities</b>	<u>\$ 145,039</u>	<u>\$ 723,594</u>	<u>\$ 723,966</u>	<u>\$ 144,667</u>
<b>Narcotics</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 306	\$ --	\$ --	\$ 306
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 306</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 306</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	306	--	--	306
<b>Total Liabilities</b>	<u>\$ 306</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 306</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>Snack Account</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 452	\$ 373	\$ 749	\$ 76
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 452</u>	<u>\$ 373</u>	<u>\$ 749</u>	<u>\$ 76</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	452	373	749	76
Total Liabilities	<u>\$ 452</u>	<u>\$ 373</u>	<u>\$ 749</u>	<u>\$ 76</u>
<b>Forfeiture</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 16,350	\$ 32,382	\$ 27,757	\$ 20,975
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 16,350</u>	<u>\$ 32,382</u>	<u>\$ 27,757</u>	<u>\$ 20,975</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	16,350	32,382	27,757	20,975
Total Liabilities	<u>\$ 16,350</u>	<u>\$ 32,382</u>	<u>\$ 27,757</u>	<u>\$ 20,975</u>
<b>Cellular Phone</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,077	\$ 76	\$ --	\$ 2,153
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2,077</u>	<u>\$ 76</u>	<u>\$ --</u>	<u>\$ 2,153</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	2,077	76	--	2,153
Total Liabilities	<u>\$ 2,077</u>	<u>\$ 76</u>	<u>\$ --</u>	<u>\$ 2,153</u>
<b>Community Service Restitution</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,796	\$ 432	\$ --	\$ 12,228
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 11,796</u>	<u>\$ 432</u>	<u>\$ --</u>	<u>\$ 12,228</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	11,796	432	--	12,228
Total Liabilities	<u>\$ 11,796</u>	<u>\$ 432</u>	<u>\$ --</u>	<u>\$ 12,228</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>Jail Board</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 21,874	\$ 801	\$ --	\$ 22,675
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 21,874</b>	<b>\$ 801</b>	<b>\$ --</b>	<b>\$ 22,675</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	21,874	801	--	22,675
<b>Total Liabilities</b>	<b>\$ 21,874</b>	<b>\$ 801</b>	<b>\$ --</b>	<b>\$ 22,675</b>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,309,198	\$ 27,011,057	\$ 27,302,825	\$ 1,017,430
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	42,145	54,344	41,341	55,148
<b>Total Assets</b>	<b>\$ 1,351,343</b>	<b>\$ 27,065,401</b>	<b>\$ 27,344,166</b>	<b>\$ 1,072,578</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 42,145	\$ 7,527,332	\$ 7,514,329	\$ 55,148
<i>Due to Other Governments</i>	607,077	8,250,506	8,415,641	441,942
<i>Due to Others</i>	702,121	11,287,563	11,414,196	575,488
<b>Total Liabilities</b>	<b>\$ 1,351,343</b>	<b>\$ 27,065,401</b>	<b>\$ 27,344,166</b>	<b>\$ 1,072,578</b>

*Capital Assets Used in the  
Operation of Governmental Funds*

**WASHINGTON COUNTY, TEXAS**  
 COMPARATIVE SCHEDULES BY SOURCE OF  
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS  
 DECEMBER 31, 2008 AND 2007

EXHIBIT D-1

	<u>2008</u>	<u>2007</u>
Capital assets:		
<i>Land</i>	\$ 278,218	\$ 201,968
<i>Buildings</i>	7,793,864	7,639,746
<i>Machinery and equipment</i>	7,022,728	6,500,984
<i>Infrastructure</i>	76,613,044	75,406,208
<i>Construction in progress</i>	2,967,033	121,401
Total governmental capital assets	<u>\$ 94,674,887</u>	<u>\$ 89,870,307</u>
Total investment in capital assets	<u>\$ 94,674,887</u>	<u>\$ 89,870,307</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT D-2

## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

## SCHEDULE OF CHANGES

DECEMBER 31, 2008

<u>Governmental Funds Capital Assets</u>	<u>12/31/07</u>	<u>Additions</u>	<u>Retirements</u>	<u>Inventory Adjustment</u>	<u>12/31/08</u>
<i>Land</i>	\$ 201,968	\$ 76,250	\$ --	\$ --	\$ 278,218
<i>Buildings</i>	7,639,746	154,118	--	--	7,793,864
<i>Machinery and Equipment</i>	6,500,984	738,724	216,980	--	7,022,728
<i>Infrastructure</i>	75,406,208	1,880,755	673,919	--	76,613,044
<i>Construction in progress</i>	121,401	2,845,632	--	--	2,967,033
Total Capital Assets	\$ <u>89,870,307</u>	\$ <u>5,695,479</u>	\$ <u>890,899</u>	\$ <u>--</u>	\$ <u>94,674,887</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT D-3

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2008

Function and Activity	Capital Assets December 31, 2007	Additions	Deductions	Transfers	Capital Assets December 31, 2008
<b>General Administration:</b>					
<i>County Judge</i>	\$ --	\$ 9,442	\$ --	\$ --	\$ 9,442
<i>Receptionist/Rural Addressing</i>	6,538	--	--	--	6,538
<i>County Clerk</i>	57,390	11,148	--	--	68,538
<i>Veteran's Office</i>	--	--	--	--	--
<i>County auditor</i>	--	--	--	--	--
<i>Law Library</i>	--	--	--	--	--
<i>Finance and Administration</i>	--	--	--	--	--
<b>Total General Administration</b>	<b>63,928</b>	<b>20,590</b>	<b>--</b>	<b>--</b>	<b>84,518</b>
<b>Judicial:</b>					
<i>District Court</i>	--	--	--	--	--
<i>District Attorney</i>	51,222	--	--	--	51,222
<i>District Clerk</i>	57,805	--	--	--	57,805
<i>County Court Room</i>	--	--	--	--	--
<i>County Court at Law</i>	--	9,514	--	--	9,514
<i>Justice Court Number 1</i>	6,500	--	--	--	6,500
<i>Justice Court Number 2</i>	6,500	--	--	--	6,500
<i>Justice Court Number 3</i>	6,500	13,089	--	--	19,589
<i>Justice Court Number 4</i>	6,500	--	--	--	6,500
<b>Total Judicial</b>	<b>135,027</b>	<b>22,603</b>	<b>--</b>	<b>--</b>	<b>157,630</b>
<b>Legal:</b>					
<i>County Attorney</i>	--	--	--	--	--
<b>Total Legal</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Elections:</b>					
<i>Elections</i>	259,090	--	--	12,020	271,110
<b>Total Elections</b>	<b>259,090</b>	<b>--</b>	<b>--</b>	<b>12,020</b>	<b>271,110</b>
<b>Financial Administration:</b>					
<i>Tax Assessor Collector</i>	29,634	--	--	(12,020)	17,614
<i>County Treasurer</i>	28,915	--	--	--	28,915
<b>Total Financial Administration</b>	<b>58,549</b>	<b>--</b>	<b>--</b>	<b>(12,020)</b>	<b>46,529</b>
<b>Public Facilities:</b>					
<i>County Courthouse</i>	116,310	--	--	--	116,310
<b>Total Public Facilities</b>	<b>116,310</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>116,310</b>



**WASHINGTON COUNTY, TEXAS**

EXHIBIT D-3

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2008

Function and Activity	Capital Assets December 31, 2007	Additions	Deductions	Transfers	Capital Assets December 31, 2008
<b>Public Safety:</b>					
Constable Number 1	\$ --	\$ --	\$ --	\$ --	\$ --
Constable Number 2	23,418	--	--	--	23,418
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,035,777	125,816	70,732	--	1,090,861
Department of Public Safety	--	--	--	--	--
County Jail	210,786	--	--	--	210,786
Probation	6,854	--	--	--	6,854
Fire Protection	25,105	--	--	--	25,105
Emergency Management	37,227	36,760	--	--	73,987
Juvenile Boot Camp	--	--	--	--	--
<b>Total Public Safety</b>	<b>1,339,167</b>	<b>162,576</b>	<b>70,732</b>	<b>--</b>	<b>1,431,011</b>
<b>Health and Welfare:</b>					
Environmental	95,266	23,058	--	--	118,324
Emergency Medical Service	635,445	288,650	86,547	--	837,548
<b>Total Health and Welfare</b>	<b>730,711</b>	<b>311,708</b>	<b>86,547</b>	<b>--</b>	<b>955,872</b>
<b>Culture and Recreation:</b>					
Fairgrounds	271,855	9,359	7,699	--	273,515
<b>Total Culture and Recreation</b>	<b>271,855</b>	<b>9,359</b>	<b>7,699</b>	<b>--</b>	<b>273,515</b>
<b>Conservation:</b>					
Extension Service	--	--	--	--	--
<b>Total Conservation</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Public Transportation:</b>					
Road and Bridge	3,526,345	211,888	52,000	--	3,686,233
<b>Total Public Transportation</b>	<b>3,526,345</b>	<b>211,888</b>	<b>52,000</b>	<b>--</b>	<b>3,686,233</b>
<b>Total Machinery and Equipment</b>	<b>\$ 6,500,982</b>	<b>\$ 738,724</b>	<b>\$ 216,978</b>	<b>\$ --</b>	<b>\$ 7,022,728</b>

*This page is left blank intentionally.*

# STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	108
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	119
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	125
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	129
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	132
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

**WASHINGTON COUNTY, TEXAS***NET ASSETS BY COMPONENT**LAST SIX FISCAL YEARS**(ACCRUAL BASIS OF ACCOUNTING)**(UNAUDITED)*

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 10,402,475	\$ 14,084,229	\$ 14,755,155	\$ 15,632,961
Restricted	131,607	180,631	193,827	236,840
Unrestricted	9,788,767	7,891,860	8,436,878	8,926,638
Total Governmental Activities Net Assets	<u>\$ 20,322,849</u>	<u>\$ 22,156,720</u>	<u>\$ 23,385,860</u>	<u>\$ 24,796,439</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003. This information is presented using the accrual basis of accounting.

TABLE E-1

<u>2007</u>	<u>2008</u>
\$ 16,721,205	\$ 17,967,171
6,179,609	3,347,594
4,408,438	6,666,108
<u>\$ 27,309,252</u>	<u>\$ 27,980,873</u>

**WASHINGTON COUNTY, TEXAS**

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

LAST SIX FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year			
	2003	2004	2005	2006
<b>Expenses</b>				
Governmental Activities:				
General administration	\$ 2,548,425	\$ 2,169,550	\$ 2,095,650	\$ 2,310,350
Judicial	1,581,687	1,676,158	1,645,084	1,703,681
Legal	223,311	238,803	259,424	295,006
Elections	12,718	33,139	23,745	52,501
Financial administration	475,835	492,774	494,043	502,310
Public facilities	174,011	139,616	197,887	147,049
Public safety	2,997,607	3,250,078	3,311,667	3,597,156
Public transportation	4,996,514	3,693,283	4,113,431	3,150,223
Health and welfare	1,511,774	2,297,822	2,339,473	2,538,751
Culture and recreation	406,507	389,018	422,663	350,449
Conservation	128,794	126,231	129,134	128,835
Data processing	46,095	52,296	74,212	81,945
Interest on long-term debt	65,845	37,354	30,316	14,319
Total Governmental Activities Expenses	<u>15,169,123</u>	<u>14,596,122</u>	<u>15,136,729</u>	<u>14,872,575</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services:				
General administration	421,669	380,373	303,483	496,005
Judicial	823,827	1,035,250	1,059,824	823,535
Legal	22,505	18,204	21,136	18,944
Elections	--	2,716	--	--
Financial administration	218,238	216,200	226,050	267,093
Public facilities	--	--	33,452	41,713
Public safety	142,072	346,376	96,559	178,008
Public transportation	1,203,714	1,240,796	1,159,706	1,162,387
Health and welfare	898,219	1,134,317	1,589,742	841,016
Culture and recreation	45,727	69,005	54,194	65,343
Conservation	--	--	--	--
Data processing	--	--	--	--
Operating Grants and Contributions	499,781	1,206,617	1,274,537	1,147,641
Capital Grants and Contributions	707,601	834,000	73,896	--
Total Governmental Activities Program Revenues	<u>4,983,353</u>	<u>6,483,854</u>	<u>5,892,579</u>	<u>5,041,685</u>
Total Primary Government Net Expense	<u>\$ (10,185,770)</u>	<u>\$ (8,112,268)</u>	<u>\$ (9,244,150)</u>	<u>\$ (9,830,890)</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

TABLE E-2

	2007		2008
\$	2,442,884	\$	3,061,530
	1,819,939		2,033,467
	286,252		318,552
	80,941		143,025
	526,021		543,000
	198,215		205,363
	3,807,837		4,134,627
	3,488,002		3,593,139
	2,573,518		3,300,213
	401,394		470,385
	136,557		179,561
	105,152		129,155
	74,880		217,233
	<u>15,941,592</u>		<u>18,329,250</u>
	534,782		604,537
	1,193,574		1,112,238
	18,476		12,952
	—		4,838
	250,430		248,002
	39,905		35,483
	95,736		87,418
	1,213,741		1,206,589
	1,622,696		1,128,597
	78,092		64,951
	—		—
	—		—
	1,132,988		1,498,788
	128,784		139,454
	<u>6,309,204</u>		<u>6,143,847</u>
\$	<u>(9,632,388)</u>	\$	<u>(12,185,403)</u>

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ <u>(10,185,770)</u>	\$ <u>(8,112,268)</u>	\$ <u>(9,243,950)</u>	\$ <u>(9,830,890)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Taxes				
Property Taxes	\$ 7,373,240	\$ 7,800,236	\$ 8,253,126	\$ 8,733,704
Sales Taxes	1,480,313	1,536,129	1,710,323	1,860,749
Mixed Beverage Taxes	19,861	16,676	19,868	22,507
Unrestricted Grants and Contributions	--	--	--	--
Investment Earnings	304,734	279,530	290,040	409,109
Miscellaneous	318,533	214,265	233,232	232,049
Gain (Loss) on Sale of Capital Assets	49,885	28,603	(34,399)	(16,649)
Total Governmental Activities	\$ <u>9,546,566</u>	\$ <u>9,875,439</u>	\$ <u>10,472,190</u>	\$ <u>11,241,469</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$ <u>(639,204)</u>	\$ <u>1,763,171</u>	\$ <u>1,228,240</u>	\$ <u>1,410,579</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.



TABLE E-3

2007	2008
\$ <u>(9,632,388)</u>	\$ <u>(12,185,403)</u>
\$ 9,413,935	\$ 9,859,045
1,967,078	2,093,743
22,826	29,763
--	--
625,919	666,243
167,332	208,375
(51,889)	(145)
\$ <u>12,145,201</u>	\$ <u>12,857,024</u>
\$ <u>2,512,813</u>	\$ <u>671,621</u>

*This page is left blank intentionally.*

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Fund</b>										
Reserved	\$ 8,004,501	\$ 8,302,572	\$ 9,309,754	\$ 5,484,375	\$ 5,000,347	\$ 4,204,175	\$ 4,422,171	\$ 16,332	\$ 5,280,797	\$ 4,873,972
Unreserved								4,829,020		
<b>Total General Fund</b>	<b>\$ 8,004,501</b>	<b>\$ 8,302,572</b>	<b>\$ 9,309,754</b>	<b>\$ 5,484,375</b>	<b>\$ 5,000,347</b>	<b>\$ 4,204,175</b>	<b>\$ 4,422,171</b>	<b>\$ 4,845,352</b>	<b>\$ 5,280,797</b>	<b>\$ 4,873,972</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 340,094	\$ 356,802	\$ 306,654	\$ 262,894	\$ 288,856	\$ 64,335	\$ 78,474	\$ 312,206	\$ 441,736	\$ 511,264
Unreserved, Reported In:										
Special Revenue Funds	2,655,679	3,376,364	3,672,428	2,522,777	2,018,857	1,612,968	1,252,425	2,297,517	3,106,813	3,609,211
Capital Projects Funds	--	--	--	--	--	--	--	--	5,881,444	2,908,896
<b>Total All Other Governmental Funds</b>	<b>\$ 2,995,773</b>	<b>\$ 3,733,166</b>	<b>\$ 3,979,082</b>	<b>\$ 2,785,671</b>	<b>\$ 2,307,713</b>	<b>\$ 1,677,303</b>	<b>\$ 1,330,899</b>	<b>\$ 2,609,723</b>	<b>\$ 9,429,993</b>	<b>\$ 7,029,371</b>

# WASHINGTON COUNTY, TEXAS

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year					
	1999	2000	2001	2002	2003	2004
<b>Revenues</b>						
Taxes	\$ 7,488,373	\$ 8,243,724	\$ 8,288,531	\$ 8,597,487	\$ 8,905,665	\$ 9,330,514
Intergovernmental	806,653	306,104	588,319	617,813	686,406	2,355,880
Licenses, permits and fees	877,281	866,881	900,680	948,285	915,666	885,079
Fines and forfeitures	593,537	716,593	732,915	678,998	668,709	844,352
Charges for services	1,407,100	1,463,636	1,541,898	1,705,482	1,765,004	1,923,688
Interest	713,417	771,294	712,217	632,988	304,734	279,530
Miscellaneous	215,210	189,455	539,300	315,807	425,955	349,369
<b>Total Revenues</b>	<b>12,101,571</b>	<b>12,557,687</b>	<b>13,303,860</b>	<b>13,496,860</b>	<b>13,672,139</b>	<b>15,968,412</b>
<b>Expenditures</b>						
General Administration	1,346,283	1,283,172	1,428,688	1,489,951	2,432,196	2,068,942
Judicial	1,135,591	1,139,578	1,330,864	1,514,091	1,569,213	1,659,605
Legal	139,840	197,510	168,302	194,159	222,003	236,931
Elections	7,999	20,033	8,437	23,956	48,388	29,449
Financial Administration	383,137	406,127	424,865	463,379	486,612	490,900
Public Facilities	136,722	179,353	156,665	210,928	175,139	157,362
Public Safety	2,206,702	2,427,133	2,614,173	2,779,112	2,788,571	3,169,847
Public Transportation	3,389,064	3,489,332	3,475,366	4,095,829	4,594,125	5,213,646
Health and Welfare	1,130,206	1,270,573	1,162,979	1,563,231	1,493,329	2,353,097
Culture and Recreation	442,508	443,139	464,495	2,104,398	423,439	375,216
Conservation	122,082	136,055	132,078	138,692	130,486	126,140
Nondepartmental	51,216	43,360	132,192	87,589	--	--
Data Processing	--	--	--	--	46,095	52,296
Capital outlay	--	--	--	--	--	380,095
Debt Service						
Principal	245,000	260,000	280,000	300,000	320,000	365,000
Interest	143,960	125,023	104,223	88,263	71,163	24,790
Bond issue costs	--	--	--	--	--	20,623
<b>Total Expenditures</b>	<b>10,880,310</b>	<b>11,420,388</b>	<b>11,883,327</b>	<b>15,053,578</b>	<b>14,800,759</b>	<b>16,723,939</b>
Excess of Revenues Over (Under) Expenditures	1,221,261	1,137,299	1,420,533	(1,556,718)	(1,128,620)	(755,527)
<b>Other Financing Sources (Uses)</b>						
Debt issued	--	--	--	--	105,470	330,099
Proceeds from Capital Lease	--	--	--	--	--	--
Sale of capital assets	14,874	61,656	25,389	13,268	49,885	--
Transfers In	724,858	825,792	452,813	1,155,533	878,826	--
Transfers Out	(724,858)	(1,025,792)	(632,813)	(1,555,533)	(878,826)	--
<b>Total Other Financing Sources (Uses)</b>	<b>14,874</b>	<b>(138,344)</b>	<b>(154,611)</b>	<b>(386,732)</b>	<b>155,355</b>	<b>330,099</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,236,135</b>	<b>\$ 998,955</b>	<b>\$ 1,265,922</b>	<b>\$ (1,943,450)</b>	<b>\$ (973,265)</b>	<b>\$ (425,428)</b>
Debt Service As A Percentage Of Noncapital Expenditures	3.6%	3.4%	3.2%	2.6%	2.6%	2.5%

TABLE E-5

2005	2006	2007	2008
8,209,092 \$	10,614,655 \$	11,421,568 \$	11,979,610
818,848	1,274,702	1,181,768	1,425,979
229,808	946,189	965,377	944,132
531,675	1,077,407	1,048,213	969,690
1,251,171	2,468,183	2,653,216	2,725,913
194,344	409,109	625,919	666,242
977,183	389,837	331,410	630,347
<u>12,212,121</u>	<u>17,180,082</u>	<u>18,227,471</u>	<u>19,341,913</u>
4,271,948	2,482,208	2,378,304	3,041,397
823,459	1,685,302	1,845,296	1,990,444
397,612	292,261	291,384	311,911
	27,881	56,153	122,989
358,360	501,114	529,086	534,602
393,639	161,251	187,644	148,388
2,395,288	3,497,270	3,722,516	3,975,468
2,289,428	3,605,571	4,341,269	4,644,373
367,068	2,555,426	2,581,372	3,281,820
192,690	366,088	387,861	458,620
111,108	128,540	136,563	128,977
--	--	--	--
52,490	77,275	102,965	134,031
--	--	121,401	3,128,066
411,154	390,000	360,000	240,000
45,380	20,753	9,720	207,872
--	--	85,000	--
<u>12,109,624</u>	<u>15,790,940</u>	<u>17,136,534</u>	<u>22,348,958</u>
	--	--	--
	--	--	--
102,497	1,389,142	1,090,937	(3,007,045)
105,470	--	6,000,000	--
--	--	125,724	165,378
--	31,790	39,054	39,049
878,826	990,748	837,477	721,511
(878,826)	(990,748)	(837,477)	(721,511)
<u>105,470</u>	<u>31,790</u>	<u>6,164,778</u>	<u>204,427</u>
<u>207,967</u>	<u>1,420,932</u>	<u>7,255,715</u>	<u>(2,802,618)</u>
3.8%	2.6%	3.1%	2.7%

**WASHINGTON COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

Fiscal Year	Property Tax	Sales & Use Tax	Mixed Beverage Tax	Total
1999	\$ 6,187,424	\$ 1,275,530	\$ 25,419	\$ 7,488,373
2000	6,925,168	1,291,085	27,471	8,243,724
2001	6,753,523	1,507,577	27,431	8,288,531
2002	7,115,874	1,451,207	30,406	8,597,487
2003	5,981,687	1,480,313	28,862	7,490,862
2004	7,770,413	1,536,129	23,972	9,330,514
2005	8,260,737	1,710,323	19,868	9,990,928
2006	8,731,399	1,860,749	22,507	10,614,655
2007	9,431,664	1,967,078	22,826	11,421,568
2008	9,856,104	2,093,743	29,763	11,979,610
Percent Change 1999-2008	59.3%	64.1%	17.1%	60.0%

Note: Years ended 1999 through 2001 prepared on the cash basis of accounting; 2002 through 2008 prepared on the modified accrual basis of accounting.

TABLE E-7

**WASHINGTON COUNTY, TEXAS**  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
1999	\$ 1,675,511,216	\$ 254,818,648	\$ 635,051,595	\$ 1,295,278,269	0.4840	1,295,278,269	100.00%
2000	1,893,014,065	255,746,682	728,801,635	1,419,959,112	0.4840	1,419,959,112	100.00%
2001	2,155,170,894	263,206,785	826,469,329	1,591,908,350	0.4500	1,591,908,350	100.00%
2002	2,220,857,648	291,028,884	833,102,104	1,678,784,428	0.4506	1,678,784,428	100.00%
2003	2,403,584,871	280,753,210	962,633,522	1,721,704,559	0.4516	1,721,704,559	100.00%
2004	2,653,651,784	281,716,131	1,073,142,584	1,862,225,331	0.4435	1,862,225,331	100.00%
2005	3,013,283,207	115,469,697	1,125,364,640	2,003,388,264	0.4435	2,003,388,264	100.00%
2006	3,599,782,017	126,306,573	1,521,514,127	2,204,574,463	0.4335	2,204,574,463	100.00%
2007	3,856,161,072	137,731,867	1,689,092,817	2,304,800,122	0.4349	2,304,800,122	100.00%
2008	4,556,437,301	145,219,238	2,075,524,320	2,626,132,219	0.4260	2,626,132,219	100.00%

Source: Washington County Appraisal District.

TABLE E-8

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

Fiscal Year	County Direct Rates			Overlapping Rates				Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities		
1999	\$ 0.4581	\$ 0.0259	\$ 0.4840	\$ 0.8300	\$ 2.9356	\$ 0.3098	\$ 4.5594	
2000	0.4604	0.0236	0.4840	0.8700	2.8669	0.3576	4.5785	
2001	0.4256	0.0244	0.4500	0.8950	2.9331	0.3544	4.6325	
2002	0.4283	0.0223	0.4506	0.9116	3.1350	0.3749	4.8721	
2003	0.4287	0.0229	0.4516	0.9116	3.1410	0.3767	4.8809	
2004	0.4218	0.0217	0.4435	0.9362	3.0394	0.3752	4.7943	
2005	0.4203	0.0232	0.4435	0.9662	3.1400	0.3710	4.9207	
2006	0.4145	0.0190	0.4335	1.0063	2.8445	0.3713	4.6556	
2007	0.4094	0.0255	0.4349	1.0063	2.1484	0.3748	3.9644	
2008	0.4057	0.0203	0.4260	0.8242	2.3840	0.3732	4.0074	

Source: Washington County Appraisal District.

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



**WASHINGTON COUNTY, TEXAS**

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

Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Enervest Operating LLC	\$ 154,575,280	1	43.35%	\$ --	--	--
Chesapeake Operating Inc.	44,629,000	2	12.52%	16,253,020	5	7.95%
Blue Bell Creameries	35,448,749	3	9.94%	36,753,250	2	17.97%
LCRA Transmission Srv Corp	28,982,560	4	8.13%	--	--	--
ETC Texas Pipeline LTD	21,691,480	5	6.08%	--	--	--
Walmart Properties #4109	15,710,540	6	4.41%	9,789,690	10	4.79%
Mount Vernon Mills Inc.	15,184,480	7	4.26%	27,562,650	3	13.48%
Valmont/ALS -Abated	14,913,700	8	4.18%	11,359,190	8	5.55%
R R Donnelley Co.	13,559,240	9	3.80%	--	--	--
Valmont/ALS	11,878,130	10	3.33%	--	--	--
Union Pacific Resources	--	--	--	50,092,520	1	24.49%
Southwestern Bell Tele. Co.	--	--	--	16,623,370	4	8.13%
Aquilla Southwest Pipeline L.P.	--	--	--	13,016,090	6	6.36%
Ferguson Burleson Cty Gas	--	--	--	12,649,600	7	6.18%
Cleaners Hangers Company	--	--	--	10,443,650	9	5.11%
Subtotal	356,573,159		100.00%	204,543,030		100.00%
Remaining roll	--		--	--		--
Total Tax Roll	\$ 356,573,159		100.00%	\$ 204,543,030		100.00%

Source: Washington County Appraisal District.

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 6,250,887	5,424,750	86.78%	802,590	\$ 6,227,340	99.62%
2000	6,873,602	5,947,385	86.53%	902,905	6,850,290	99.66%
2001	7,168,194	6,195,162	86.43%	948,498	7,143,660	99.66%
2002	7,550,141	6,203,734	82.17%	1,320,028	7,523,762	99.65%
2003	7,749,465	6,945,213	89.62%	774,365	7,719,578	99.61%
2004	8,239,532	6,925,968	84.06%	1,275,439	8,201,407	99.54%
2005	8,854,181	7,119,197	80.40%	1,683,443	8,802,640	99.42%
2006	8,662,269	8,243,244	95.16%	358,053	8,601,297	99.30%
2007	9,868,180	6,696,240	67.86%	3,006,399	9,702,639	98.32%
2008	11,001,543	7,529,945	68.44%	--	7,529,945	68.44%

Source: Washington County Appraisal District.

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

	Calendar Year									
	1999 (1)	2000 (1)	2001 (1)	2002	2003	2004	2005	2006	2007	2008
Agriculture, Forestry, Fishing	\$ --	\$ --	\$ --	\$ 424,521	\$ 486,757	\$ 794,347	\$ 683,028	\$ 840,273	\$ 875,957	\$ 825,056
Mining, Quarrying, Oil & Gas Extraction	--	--	--	4,429,019	4,074,180	5,031,752	5,795,590	9,988,519	13,291,271	15,121,252
Construction	--	--	--	5,651,746	7,251,055	6,033,882	6,219,090	7,158,483	12,444,050	11,623,105
Manufacturing	--	--	--	15,720,718	14,206,439	14,490,189	15,920,090	22,109,669	21,320,761	31,212,900
Wholesale Trade	--	--	--	11,726,580	11,439,626	12,569,848	14,633,361	18,894,769	20,173,172	21,178,974
Retail Trade	--	--	--	132,653,269	136,164,568	140,613,223	164,917,205	177,476,490	187,303,876	196,109,138
Transportation, Warehousing	--	--	--	63,083	160,143	110,151	525,320	677,844	678,903	867,649
Information	--	--	--	3,567,788	41,037,793	47,000,979	3,799,529	3,566,199	8,009,760	3,244,115
Finance, Insurance	--	--	--	1,228,011	1,073,465	813,183	949,048	1,182,103	1,074,663	1,399,762
Real Estate, Rental, Leasing	--	--	--	4,757,216	4,061,529	4,780,975	5,886,379	7,037,224	9,124,739	9,840,229
Professional, Scientific, Technical Services	--	--	--	2,779,794	3,237,794	2,975,877	3,256,781	3,502,326	3,469,522	4,158,079
Admin, Support, Waste Mgmt, Remediation	--	--	--	8,989,897	9,267,636	10,677,395	11,560,766	13,190,979	13,546,035	13,755,153
Education Services	--	--	--	--	1,963,393	1,766,503	1,464,746	1,795,168	2,078,487	2,007,344
Health Care, Social Assistance	--	--	--	41,728	--	29,011	41,445	33,136	101,972	160,959
Arts, Entertainment, Recreation	--	--	--	1,423,211	1,392,056	1,384,150	1,271,849	1,345,394	1,830,592	2,188,321
Accommodation, Food Services	--	--	--	27,223,922	27,298,823	28,656,885	31,888,757	34,995,646	37,475,500	39,299,377
Other Services	--	--	--	7,773,947	8,097,578	8,926,551	9,114,023	9,127,128	9,740,900	10,543,028
Public Administration	--	--	--	--	--	--	--	1,778,439	--	--
Other	--	--	--	1,281,655	1,312,806	265,927	2,657	--	--	--
<b>Total</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 229,736,105</b>	<b>\$ 272,525,641</b>	<b>\$ 286,920,828</b>	<b>\$ 277,929,664</b>	<b>\$ 314,699,789</b>	<b>\$ 342,540,160</b>	<b>\$ 363,533,841</b>

Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
-----------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

Source: State Comptrollers Office

(1) 1998 to 2001 not available

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
1999	0.50%	1.50%	6.25%
2000	0.50%	1.50%	6.25%
2001	0.50%	1.50%	6.25%
2002	0.50%	1.50%	6.25%
2003	0.50%	1.50%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

TABLE E-13

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt			Total Governmental Debt
	General Obligation Bonds	Tax Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Other Governmental Debt	
1999	\$ 2,250,000	\$ --	\$ 2,250,000	\$ 331,349	\$ 430,758	\$ 762,107	
2000	1,990,000	--	1,990,000	364,539	411,516	776,055	
2001	1,710,000	--	1,710,000	269,202	388,704	657,906	
2002	1,410,000	--	1,410,000	112,122	365,794	477,916	
2003	1,090,000	--	1,090,000	100,819	341,397	442,216	
2004	765,000	360,000	1,125,000	292,537	315,571	608,108	
2005	390,000	360,000	750,000	432,100	288,180	720,280	
2006	--	360,000	360,000	285,460	259,128	544,588	
2007	--	6,000,000	6,000,000	266,504	228,315	494,819	
2008	--	5,760,000	5,760,000	243,038	195,634	438,672	
Fiscal Year				Total Governmental Debt	Percentage of Personal Income	Per Capita	
1999				\$ 3,012,107	0.38%	100	
2000				2,766,055	0.33%	91	
2001				2,367,906	0.27%	78	
2002				1,887,916	0.21%	61	
2003				1,532,216	0.17%	49	
2004				1,733,108	0.19%	56	
2005				1,470,280	0.15%	47	
2006				904,588	0.09%	28	
2007				6,494,819	0.58%	201	
2008				6,198,672	0.54%	197	

**WASHINGTON COUNTY, TEXAS**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total		
1999	\$ 2,250,000	\$ --	\$ --	\$ 2,250,000	0.18%	\$ 75
2000	1,990,000	--	--	1,990,000	0.15%	66
2001	1,710,000	--	--	1,710,000	0.12%	56
2002	1,410,000	--	--	1,410,000	0.09%	46
2003	1,090,000	--	--	1,090,000	0.06%	35
2004	1,125,000	--	--	1,125,000	0.07%	36
2005	750,000	--	--	750,000	0.04%	24
2006	360,000	--	--	360,000	0.02%	12
2007	--	--	6,000,000	6,000,000	0.27%	188
2008	--	--	5,760,000	5,760,000	0.25%	183

**WASHINGTON COUNTY, TEXAS**

*DIRECT AND OVERLAPPING  
GOVERNMENTAL ACTIVITIES DEBT  
(UNAUDITED)*

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 20,373,025	36.01%	\$ 7,336,937
City of Burton	30,915	0.63%	196
School Districts			
Brenham Independent School District	35,179,254	80.08%	28,172,954
Burton Independent School District	7,725,000	15.28%	1,180,303
Junior College			
Blinn Junior College	--	100.00%	--
Water District			
Oak Hill Fresh Water District	--	1.19%	--
Subtotal, Overlapping Debt			36,690,390
County Direct Debt	5,760,000	100.00%	5,760,000
Total Direct and Overlapping Debt			<u>\$ 42,450,390</u>

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

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed Value of Property	\$ 1,855,215,784	\$ 2,066,155,337	\$ 2,334,473,880	\$ 2,440,899,898	\$ 2,617,971,659	\$ 2,874,597,521	\$ 3,013,283,207	\$ 3,599,782,017	\$ 3,856,161,072	\$ 4,556,437,301
Debt Limit, 10% of Assessed Debt	185,521,578	206,615,534	233,447,388	244,089,990	261,797,166	287,459,752	301,328,321	359,978,202	385,616,107	455,643,730
Amount of Debt Applicable to Limit										
General Obligation Bonds	2,250,000	1,990,000	1,710,000	1,410,000	1,090,000	1,125,000	750,000	360,000	6,000,000	5,760,000
Less Resources for Repayment	(340,094)	(356,802)	(306,654)	(172,476)	(202,705)	(126,526)	(133,730)	(196,219)	(298,165)	(403,857)
Total Net Debt Applicable to Limit	1,909,906	1,633,198	1,403,346	1,237,524	887,295	998,474	616,270	161,781	5,701,835	5,356,143
Legal Debt Margin	\$ 183,611,672	\$ 204,982,336	\$ 232,044,042	\$ 242,852,466	\$ 260,909,871	\$ 286,461,278	\$ 300,712,051	\$ 359,816,421	\$ 379,914,272	\$ 450,287,587
Total Net Debt Applicable to the Limit	1.03%	0.79%	0.60%	0.51%	0.34%	0.35%	0.20%	0.04%	1.48%	1.18%
As a Percentage of Debt Limit										

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 4,556,437,301
Debt Limit (10% of Assessed Value)	455,643,730
Debt Applicable to Limit:	
General Obligation Bonds	5,760,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	403,857
Total Net Debt Applicable to Limit	5,356,143
Legal Debt Margin	\$ 450,287,587



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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Population (1)	30,128	30,373	30,503	30,709	30,964	31,161	31,248	32,000	32,360	31,396
Personal Income - (000's) (1)	\$ 789,413	\$ 845,159	\$ 873,030	\$ 879,028	\$ 886,623	\$ 931,157	\$ 965,934	\$ 988,224	\$ 1,111,641	\$ 1,137,483
Per Capita Personal Income (1)	\$ 26,202	\$ 27,826	\$ 28,621	\$ 28,624	\$ 28,634	\$ 29,882	\$ 29,882	\$ 30,882	\$ 34,929	\$ 35,618
Median Age (1)	36	36	36	37	37	37	37	37	37	37
School Enrollment (2)	5,148	5,076	5,165	5,169	5,162	5,390	5,286	5,287	5,288	5,144
College Enrollment (3)	n/a	n/a	12,588	13,806	14,057	14,027	14,360	14,046	14,616	15,607
Unemployment (4)	2.70%	3.60%	3.50%	4.30%	5.00%	4.80%	4.50%	4.30%	4.10%	4.10%

(1) Population, personal income, per capita personal income, median age provided by the Chamber of Commerce.

(2) School enrollment provided by the Washington County Schools.

(3) College enrollment provided by Blinn Junior College.

(4) Unemployment percentages provided by the Texas Workforce Commission.

**WASHINGTON COUNTY, TEXAS**

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2008			1999		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Blinn College	900	1	5.93%	600	4	4.13%
Brenham State School	880	2	5.79%	1,062	1	7.30%
Blue Bell Creameries	786	3	5.18%	741	2	5.10%
Brenham I.S.D.	719	4	4.73%	620	3	4.26%
Wal-Mart Supercenter	380	5	2.50%	241	7	1.66%
Germania Insurance	324	6	2.13%	285	6	1.96%
Trinity Medical Center	285	7	1.88%	350	5	2.41%
City of Brenham	235	8	1.55%	--	--	--
Sealy Mattress	211	9	1.39%	--	--	--
Valmart A.L.S.	203	10	1.34%	240	8	1.65%
Brenham Wholesale	193	11	1.27%	227	9	1.56%
Washington County	193	12	1.27%	145	10	1.00%
Total	<u>5,309</u>		<u>34.96%</u>	<u>4,511</u>		<u>31.02%</u>
Total employment	<u>15,186</u>		<u>100.00%</u>	<u>14,540</u>		<u>100.00%</u>

Mount Vernon Mills

Source:

Texas Workforce Commission

Texas Metropolitan Statistical Area Data

Economic Development Foundation of Brenham

Washington County

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Administration	n/a	n/a	n/a	9	8	8	8	8	9	17
Judicial/Courts	n/a	n/a	n/a	33	30	31	31	29	31	31
Legal	n/a	n/a	n/a	3	3	3	3	3	4	5
Financial Administration	n/a	n/a	n/a	7	7	7	7	7	7	8
Public Facilities	n/a	n/a	n/a	3	3	3	3	3	5	3
Public Safety	n/a	n/a	n/a	58	56	57	57	60	65	57
Public Transportation	n/a	n/a	n/a	29	31	31	30	29	29	29
Health and Welfare	n/a	n/a	n/a	23	22	21	27	25	27	39
Culture and Recreation	n/a	n/a	n/a	3	4	3	3	3	3	5
Conservation	n/a	n/a	n/a	2	2	2	2	2	2	5
Agriculture and Marine Services	n/a	n/a	n/a	6	7	7	6	7	7	--
<b>Total</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>173</b>	<b>173</b>	<b>177</b>	<b>176</b>	<b>189</b>	<b>199</b>

Source: County human resources.

# WASHINGTON COUNTY, TEXAS

## OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	1999	2000	2001	2002	2003	2004
<b>General Government</b>						
Marriage license issued	262	274	276	285	225	262
Birth certificates	366	347	326	335	335	370
Death certificates	290	347	297	318	346	334
<b>Judicial</b>						
<b>County court</b>						
Instruments recorded	7,413	6,881	9,267	8,764	9,241	8,403
Probate cases filed	153	152	156	160	158	172
Civil cases filed	92	120	92	116	115	157
Criminal Cases-County Attorney	909	788	915	785	889	987
<b>District court</b>						
Civil cases filed	198	220	145	143	226	172
Tax cases filed	--	--	72	49	66	51
Civil motions filed	--	26	20	13	17	14
Criminal Cases Filed	332	215	231	246	277	243
Criminal motions filed	--	95	88	98	129	142
<b>Justice Court</b>						
Cases filed	9,205	9,348	10,177	6,574	7,621	8,762
Fines/court cost collected	\$ 885,962	\$ 1,015,714	\$ 1,172,203	\$ 1,012,327	\$ 985,257	\$ 1,239,795
<b>County Court at Law</b>						
Cases filed	387	278	297	352	345	376
Motions filed	--	120	110	161	134	100
<b>Juvenile</b>						
Cases filed	64	82	71	78	66	75
<b>Legal</b>						
<b>County Attorney</b>						
Restitution	\$ 100,316	\$ 85,342	\$ 91,082	\$ 82,077	\$ 74,174	\$ 80,420
Merchant Fees	\$ 20,424	\$ 22,831	\$ 29,603	\$ 25,414	\$ 29,237	\$ 29,900
<b>Public Safety</b>						
Total Warrants Served	340	350	n/a	241	308	259
Sheriff Sales	--	--	n/a	--	--	--
Jail bookings	2,056	2,556	n/a	2,717	3,246	3,453
Jail average daily occupancy	57	66	n/a	77	87	95
<b>Public Facilities</b>						
Fairground Rentals Dollars	\$ 94,102	\$ 94,909	\$ 56,612	\$ 111,488	\$ 109,285	\$ 121,247
Arena Rental Dollars	\$ n/a	\$ n/a	\$ 38,326	\$ 22,056	\$ 40,769	\$ 20,789
Event Center Dollars	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ 26,155
<b>Road and Bridge</b>						
Miles of County Roads	620	620	620	620	624	624
Miles of paved roads	183	211	229	258	285	285
Miles of unpaved roads	437	409	391	362	339	339

Source: County offices.

TABLE E-20

2005	2006	2007	2008
256	305	250	279
335	374	422	507
347	295	329	324
8,148	7,650	7,300	7,015
162	183	159	176
218	237	268	201
941	1,159	1,153	1,124
158	187	166	143
39	78	61	84
13	9	3	3
272	229	277	323
87	121	102	115
10,678	11,163	9,743	8,066
\$ 1,370,050	\$ 1,621,613	\$ 1,593,003	\$ 1,371,676
378	341	328	318
178	247	221	172
64	43	40	48
\$ 77,820	\$ 63,283	\$ 53,816	\$ 51,987
\$ 29,872	\$ 23,694	\$ 20,589	\$ 19,825
180	239	188	190
--	--	--	--
2,885	3,131	2,879	2,894
86	106	91	97
\$ 109,907	\$ 79,472	\$ 70,293	\$ 82,168
\$ 21,509	\$ 27,674	\$ 30,818	\$ 23,399
\$ 25,245	\$ 33,465	\$ 34,555	\$ 36,800
625	625	625	625
319	325	338	352
306	300	287	273

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

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	--	--	--	--	--	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	13	13	13	13	13	13	15	15
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	--	--	--	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	--	--	--	--	--	--	--	1
Road and Bridge										
Miles of Paved Roads	182	211	229	258	285	285	319	325	338	352
Miles of Unpaved Roads	437	409	391	362	339	339	306	300	287	273
Bridges	121	121	121	121	122	122	122	122	122	122

Source: County offices.