



WASHINGTON COUNTY, TEXAS

Comprehensive Annual

Financial Report

For The Fiscal Year Ended

December 31, 2014

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
INTRODUCTORY SECTION		
Letter of Transmittal.....	1	
GFOA Certificate of Achievement.....	6	
Organizational Chart.....	7	
List of Principal Officials.....	8	
FINANCIAL SECTION		
Independent Auditors' Report.....	11	
Management's Discussion and Analysis (Required Supplementary Information).....	15	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	23	Exhibit A-1
Statement of Activities.....	25	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	26	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	29	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	30	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	33	Exhibit A-6
Statement of Fiduciary Net Position - Fiduciary Funds.....	34	Exhibit A-7
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	35	Exhibit A-8
Notes to the Financial Statements	37	
<u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	56	Exhibit B-1
Road and Bridge.....	64	Exhibit B-2
Emergency Medical Service.....	65	Exhibit B-3

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

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.....	74	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds.....	75	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	76	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	86	Exhibit C-4
Budgetary Comparison Schedules:		
HWY 290/36.....	95	Exhibit C-5
JP Technology Fund.....	96	Exhibit C-6
District Attorney.....	97	Exhibit C-7
EMS Donations.....	98	Exhibit C-8
County Clerk Record Management Preservation.....	99	Exhibit C-9
Records Management Preservation - District Clerk.....	100	Exhibit C-10
Record Preservation.....	101	Exhibit C-11
Archive Fee - County Clerk.....	102	Exhibit C-12
Courthouse Security.....	103	Exhibit C-13
Tobacco Settlement.....	104	Exhibit C-14
Debt Service Funds:		
Budgetary Comparison Schedule:		
Tax Note Series 2007.....	105	Exhibit C-15
Fiduciary Funds:		
Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position.....	106	Exhibit C-16
Combining Statement of Changes in Fiduciary Net Position.....	107	Exhibit C-17
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	108	Exhibit C-18
Combining Statement of Changes in Assets and Liabilities.....	112	Exhibit C-19
Capital Assets Used in the Operation of Governmental Funds:		
Comparative Schedules by Source.....	113	Exhibit C-20
Schedule by Function and Activity.....	114	Exhibit C-21
Schedule of Changes by Function and Activity.....	115	Exhibit C-22

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
STATISTICAL SECTION		
Net Position by Component.....	118	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	119	Table D-2
General Revenues and Total Change in Net Position.....	120	Table D-3
Fund Balances of Governmental Funds.....	121	Table D-4
Changes in Fund Balances of Governmental Funds.....	122	Table D-5
Tax Revenues by Source, Governmental Funds.....	123	Table D-6
Assessed Value and Estimated Actual Value of Taxable Property.....	124	Table D-7
Direct and Overlapping Property Tax Rates.....	125	Table D-8
Principal Property Tax Payers.....	126	Table D-9
Property Tax Levies and Collections.....	127	Table D-10
Taxable Sales by Category.....	128	Table D-11
Direct and Overlapping Sales Tax Rates.....	129	Table D-12
Ratios of Outstanding Debt by Type.....	130	Table D-13
Ratios of General Bonded Debt Outstanding.....	131	Table D-14
Direct and Overlapping Governmental Activities Debt.....	132	Table D-15
Legal Debt Margin Information.....	133	Table D-16
Demographic and Economic Statistics.....	134	Table D-17
Principal Employers.....	135	Table D-18
Full-Time-Equivalent Employees by Function/Program.....	136	Table D-19
Operating Indicators By Function/Program.....	137	Table D-20
Capital Asset Statistics by Function/Program.....	138	Table D-21

This page is left blank intentionally.

Introductory Section

This page is left blank intentionally.



Sharon Stolz
Washington County Auditor

June 19, 2015

Honorable 21st and 335th District Judges,
the Honorable Commissioners' Court, and
the Citizens of Washington County

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for Washington County for the fiscal year ended December 31, 2014. State law, V.T.C.A. LCC 114.025 and 115.045, require that Washington County publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. Responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Washington County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Washington County, incorporated in 1837, is located in the center of the "core" of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county approximately 610 square miles in area with a 2010 census population of 33,718, an increase of 11.0%

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

from the 2000 census of 30,373. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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

- Sales Tax – Although sales tax was budgeted to increase in 2014 by 6.9% over the prior year, actual performance for FY14 exceeded the budgeted amount by 4.40%.

- Property Valuations – The property valuations increased 7.22% from \$2,830,747,724 in FY13 to \$3,035,084,392 in FY14. During the year, the County had \$45,839,262 in new property added to the tax rolls.
- Unemployment Rate for the County – The unemployment rate for Washington County in December 2014 was 3.50 percent, which is the down from the 4.50 percent rate one year ago. The current rate compares favorably to the state’s average unemployment rate of 5.1 percent for the same time period.

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

In addition, the County benefited from an addition of a provider of midstream energy services, a circuit-board manufacturer, and a College Station based homebuilder. Highlights for the year are noted below.

- Enterprise Products, a provider of midstream energy services, became the newest tenant in the Southwest Industrial Park when they purchased the former Wood Group building.
- Bencor, a Brenham based circuit-board manufacturer, constructed a new, larger facility off of U.S. Highway 290 towards Chappell Hill.
- Brenham State Supported Living Center celebrated their 40th year anniversary.
- Stylecraft, a College Station based homebuilder, completed the first phase of their newest subdivision in Brenham, Ralston Creek Estates.
- Texas Star Winery relocated their operations to Chappell Hill from Richards, Texas.
- Mike Hopkins Distributing Company celebrated their 25th year anniversary.
- There were a total of 334 new jobs created in Washington County during 2014.
- The Washington County Healthy Living Association had a groundbreaking for the construction of their new Senior Living Center

A contributing factor to Washington County’s current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eight active tax abatements for the fiscal year 2014.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners’ Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners’ Court consistently emphasize maintaining sufficient undesignated fund balance levels (unrestricted net assets)

to meet first quarter obligations of payroll and operating costs, and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Cash Management

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

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

Risk Management

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

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

Major Initiatives

The implementation of various county improvements, transportation improvements, along with the review of Inter-Local Agreements between the City of Brenham and Washington County resulting in changes of responsibilities was a major priority of county management in 2014.

In July of 2014, the Commissioners' Court approved a proposal for the county to work with Grant Works, a Texas-based grant management firm, for the use of a \$341,000 grant from TXDOT Transportation Infrastructure Fund designated for repairing county roads damaged by overweight truck use.

Land designated for a new building to house the county Road and Bridge Department was purchased by the County on October, 1, 2014. The 21.45 acres cost \$257,400 excluding closing cost and title fees.

Review of the Inter-Local Agreements between the City and County has been an ongoing effort in the past several years. The City and County evaluated a comprehensive exchange of services that included the County assuming operation and funding of county-wide emergency communication. Numerous agreements were terminated as the County assumes operation and funding of the countywide emergency communication, a transition that took place on October 1, 2014. The agreement between the county and city was the latest in a system of interlocal agreements between the two entities that has existed for decades.

In December of 2014, Washington County received a grant from the Texas Community Development Block Grant Program to fund a sewer redevelopment project affecting 30 households in Precinct One of Washington County.

The county courthouse gazebo, which has deteriorated due to weather, is being rebuilt due to various donations of individuals and businesses. Repairs to the gazebo are expected to be completed by the Spring of 2015.

In mid-2011, the two-year construction of the U.S. Highway 290 Transportation Project began. Working closely with TxDOT, the completion of the US 290 pass through improvement project progressed ahead of contract schedule and was completed in early 2013. This project, currently funded from existing funds, adds mobility and safety for the 26,000 vehicles per day traveling US Highway 290 by converting frontage roads to one way as well as providing overpasses at Blue Bell Road (FM 577), Market (US 290 Business) and Stringer Street. US 290/SH 36 is being expanded with two full length left turn lanes and U-Turns on the frontage roads. This \$46 million project is a joint project with the County, City of Brenham, and the Texas Department of Transportation. Brenham and Washington County continue to equally fund the interested portion to the \$46 million project, with TxDOT repaying the principle. Repayments from TxDOT are based on traffic count which was estimated on the "minimum" to prevent any shortfalls.

The Texas Department of Transportation announced in February of 2013 that a \$10 million project to add passing lanes on Highway 36 between Bellville and the Washington County line had been funded. In July of 2013, TxDOT announced two transportation projects in Washington County costing more than \$4 million had been approved by the Texas Transportation Commission, including one for an extensive redesign of the interchange of Highway 36 North and funding to rehabilitate Highway 36, just north of the Union Pacific Railroad tracts to Big Sandy Creek. The second project was to construct a left turn lane on Highway 105 at the intersection of FM 1155. This project has been completed. Also, work has begun on the construction of a new replacement bridge on Highway 105 at the Brazos River. These improvements will enhance motorist safety. In addition, Washington County increased newly paved county roads by 8.75 miles.

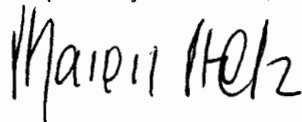
Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual report for the fiscal year ended December 31, 2013. This is the fourth consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to conform to the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certification.

The production of this comprehensive annual financial report is attributable to the efficient and dedicated services of the staff of the offices of the County Auditor, County Treasurer, and the Human Resources Office. The preparation of this report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC. Credit also must be given to the County Judge's Office, the Commissioners' Court, and all other County officials and employees who have given their support for maintaining the highest standards of professionalism in the management of Washington County's finances.

Respectfully submitted,



Sharon Stolz
Washington County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

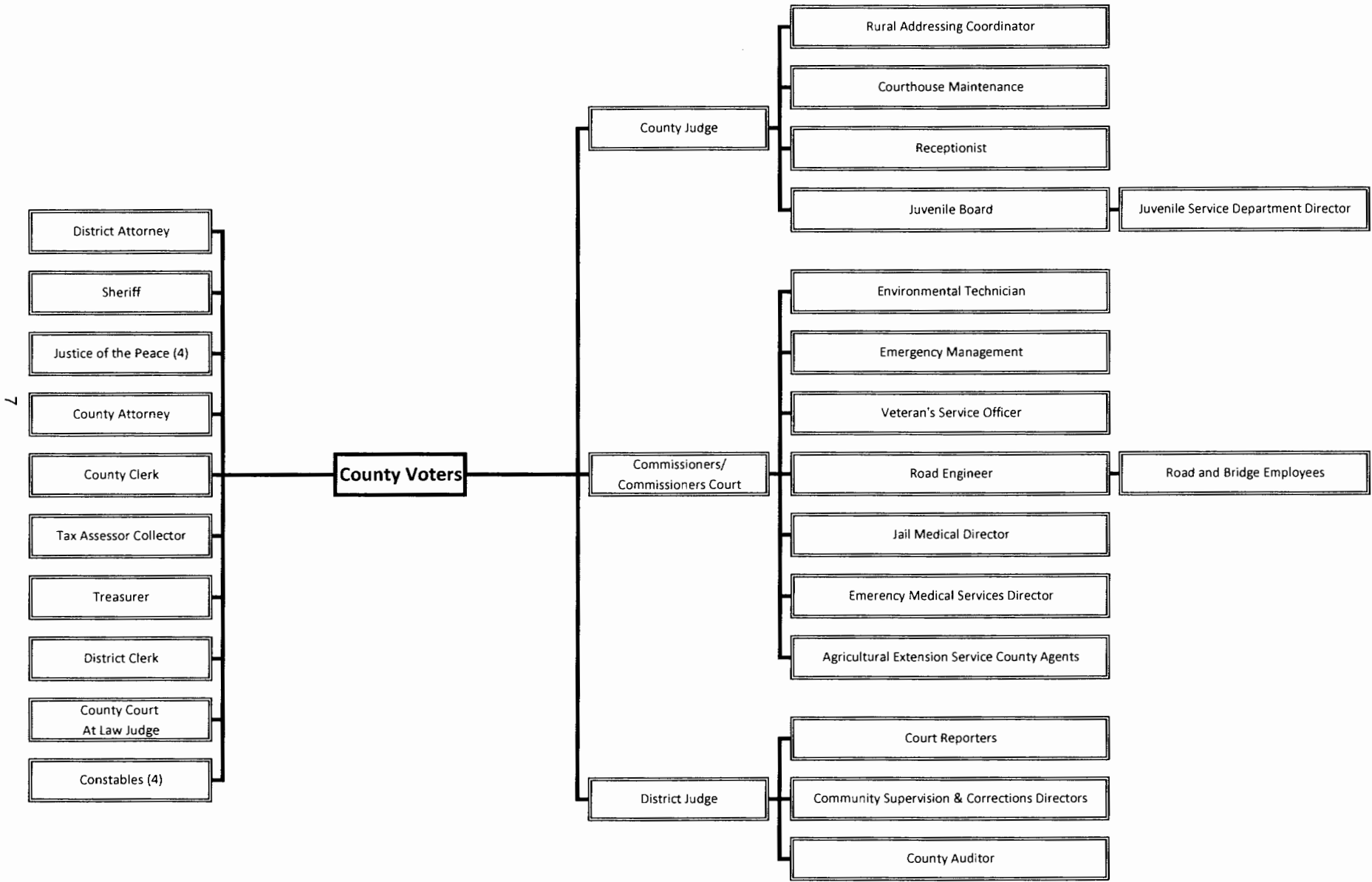
**Washington County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

WASHINTON COUNTY, TEXAS
ORGANIZATION CHART
December 31, 2014



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2014

District Judges

Carson Campbell	Judge, 21 st Judicial District
Reva L. Towslee Corbett	Judge, 335 th Judicial District

County Court at Law Judge

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

Commissioners' Court

John Brieden	County Judge
Zeb Heckmann	Commissioner, Precinct 1
Luther Hueske	Commissioner, Precinct 2
Kirk Hanath	Commissioner, Precinct 3
Joy Fuchs	Commissioner, Precinct 4

Law Enforcement

Otto Hanak	Sheriff
Julie Renken	District Attorney
Renee Mueller	County Attorney
Arthur Averitt	Community Supervision and Corrections Director*
Donna Damon	Assistant CSCD Director*
Jason Bender	Juvenile Services Department Chief*
Douglas Zwiener	Justice of the Peace, Precinct 1
Douglas Cone	Justice of the Peace, Precinct 2
Vacant	Justice of the Peace, Precinct 3
James D. McCune, Jr.	Justice of the Peace, Precinct 4
Ken Holle	Constable, Precinct 1
Carroll Charles Faske	Constable, Precinct 2
Nelson Zibilski	Constable, Precinct 3
Mark Kramer	Constable, Precinct 4

Financial, Tax Assessing/Collecting Officials

Sharon Stolz	County Auditor*
Peggy Kramer	County Treasurer
Dorothy Borchardt	Tax Assessor/Collector

Recording Officials

Tammy Brauner	District Clerk
Beth Rothermel	County Clerk

* Denotes appointed officials. All others are elected officials.

Financial Section

This page is left blank intentionally.

INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and Commissioners
Comprising the Commissioners' Court of
Washington County, 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 15–20 and 56–65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial

reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

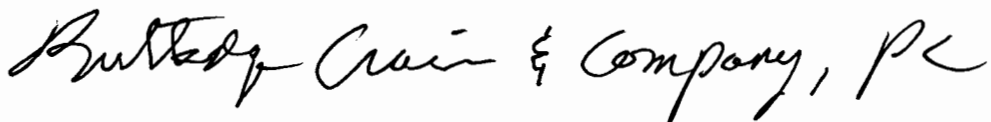
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 15, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Buttey Crain & Company, PC". The signature is written in a cursive, flowing style.

June 15, 2015

Management's Discussion and Analysis

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2014

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, 2014. 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, 2014 by \$37,879,830 (net assets). Of this amount, \$10,438,687 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$424,784.
- The County's governmental funds reported combined ending fund balances of \$10,473,405, a decrease of \$1,043,771 in comparison to the previous year.
- The unrestricted portion of the General Fund balance at the end of the year was \$5,331,848 or 42.2% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is committed for specific projects. The remaining unassigned portion is \$5,286,348.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$2,111,589 or 36.2% of total Road and Bridge expenditures. \$131,676 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$110,112 during the fiscal year. Annual debt service payments in the amount of \$320,000 were made on general obligation bonds. Compensated absences increased \$15,504, while the liability for unfunded OPEB increased by \$ 208,309.

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 23-25 of this report.

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

WASHINGTON COUNTY, TEXAS

Management's Discussion and Analysis

December 31, 2014

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 42 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 39 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, Hwy 290/36, JP Technology Fund, District Attorney, EMS Donations, County Clerk Record Management Preservation, Records Management Preservation – District Clerk, Record Preservation, Archive Fee-County Clerk, Courthouse Security, Tobacco Settlement, and the Tax Note Series 2007. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

The Governmental Fund Financial Statements can be found on pages 26-33 of this report.

Fiduciary Funds. Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement. The Fiduciary Fund statements can be found on pages 34-35 of this report.

Notes to the financial statements. The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes are on pages 37-53 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements starting on page 66.

Government-wide Financial Analysis

At the end of fiscal year, the County's net assets (assets exceeding liabilities) totaled \$37,879,830. 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, \$26,825,303, or 70.8 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 \$615,840, in the debt service fund, is restricted for future debt service payments.

The remaining balance of unrestricted net assets, \$10,438,687, or 27.6 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2014

Table 1
Condensed Statement of Net Assets

	12/31/2014	12/31/2013	Increase (Decrease)
ASSETS			
Current and other assets	\$28,444,053	\$28,133,721	\$310,332
Capital assets	31,124,283	30,404,004	720,279
Total assets	59,568,336	58,537,725	1,030,611
DEFERRED OUTFLOWS OF RESOURCES			
	64,763	129,527	(64,764)
LIABILITIES			
Other liabilities	1,428,113	1,842,628	(414,515)
Long-term liabilities	6,027,872	5,917,760	110,112
Total liabilities	7,455,985	7,760,388	(304,403)
DEFERRED INFLOWS OF RESOURCES			
	14,297,284	12,602,249	1,695,035
NET ASSETS			
Invested in capital assets, net	26,825,303	25,991,323	833,980
Restricted for debt service	615,840	544,469	71,371
Unrestricted	10,438,687	11,768,822	(1,330,135)
	\$37,879,830	\$38,304,614	(\$424,784)

Note: Restated – See Note IV. G.

Changes in Net Assets

Governmental Activities. Governmental activities decreased the County's net assets by \$ 424,785 from the prior year. This decrease was primarily the result of increased program and general revenues consisting of charges for services, operating grants and contributions, capital grants and contributions, and taxes. There were also significant increases in several expenses, particularly general administration, judicial, public safety, public transportation, health and welfare, and data processing. conservation. Other less significant increases were noted in the other categories. The significant increase in public transportation was a result of a land purchase to house the county Road and Bridge Department. Significant increases in health and welfare and public safety were due to increased usage which requires more personnel and increased maintenance and operations.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2014

Table 2
Changes in Net Assets

	12/31/2014	12/31/2013	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$5,223,276	\$3,223,783	\$1,999,493
Operating grants and contributions	1,272,297	736,247	536,050
Capital grants and contributions	656,225	13,000	643,225
General revenues			
Taxes	15,361,885	14,358,031	1,003,854
Interest	162,269	157,700	4,569
Miscellaneous	446,085	276,926	169,159
Gain/Loss sale of capital assets	61,277	15,996	45,281
Total revenues	<u>23,183,314</u>	<u>18,781,683</u>	<u>4,401,631</u>
Expenses:			
General administration	3,459,569	2,874,520	585,049
Judicial	2,528,952	2,269,038	259,914
Legal	318,806	317,545	1,261
Elections	92,873	75,630	17,243
Financial administration	640,312	630,753	9,559
Public facilities	339,886	303,617	36,269
Public safety	4,804,353	4,356,175	448,178
Public transportation	5,214,048	5,257,654	(43,606)
Health and welfare	4,653,465	3,604,071	1,049,394
Culture and recreation	707,760	568,816	138,944
Conservation	169,838	155,696	14,142
Data processing	478,560	251,539	227,021
Interest on long-term debt	199,676	240,522	(40,846)
Total expenses	<u>23,608,098</u>	<u>20,905,576</u>	<u>2,702,522</u>
Increase (decrease) in net assets	(424,784)	(2,123,893)	1,699,109
Net assets - beginning of year	<u>38,304,614</u>	<u>40,428,507</u>	<u>(2,123,893)</u>
Net assets - end of year	<u>\$37,879,830</u>	<u>\$38,304,614</u>	<u>(\$424,784)</u>

WASHINGTON COUNTY, TEXAS

Management's Discussion and Analysis

December 31, 2014

Reporting the County's Most Significant Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$10,473,405. Of this amount, \$131,676 is classified as nonspendable for inventory, and are not available for appropriation. \$2,544,048 is restricted for specified usage by state statute or by agreements with other outside parties. \$2,710,523 is committed by resolution or court order of the Commissioner's Court. The remaining \$5,087,158 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance was \$5,286,348. The fund balance of the General Fund decreased by \$697,941 during the current fiscal year. This decrease was a combination of revenues and other financing sources under expenditures and other financing uses partially due to the transfer of the communications department for a portion of the year.

The Road and Bridge Fund had a decrease in fund balance of \$278,975. This is the result of a land purchase of 21.45 acres for \$257,400, excluding closing cost and title fees designated for a new building to house the county Road and Bridge Department. This purchase was sourced from fund balance.

The Emergency Medical Services Fund had an increase in fund balance of \$89,934. This was the result of increased charges for services along with transfers from the General Fund over the increased cost of providing emergency services.

Nonmajor governmental funds recognized a decrease in fund balance of \$156,789. The Debt Service Fund had an increase of \$72,745, and the Special Revenue Funds had a decrease of \$229,534. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The decrease in the Special Revenue Funds was primarily due to the Hwy 290/36 debt payment being a budgeted draw down of fund balance. Also, in the District Attorney's fund a distribution of fund balance to Burleson and Washington County was approved. The Hotel Motel Tax showed a variance over funds budgeted for transfer. Additional funds experienced positive variances, although other funds experienced negative variances resulting in an overall decrease.

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 2014, in addition to line item transfers, the General Fund expenditure budget was increased by \$767,420.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$363,842. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$3,301,173	\$3,198,996	\$102,177
Public Safety	\$4,545,154	\$4,429,326	\$115,828

Positive variance primarily due to amount budgeted exceeding amount necessary in personnel and efficiency in management of other variable expenses throughout these functions.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2014, amounts to \$31,124,283 (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 2.36% primarily due to a purchase of land designated for a new building to house the county Road and Bridge Department, equipment, and an addition to our infrastructure. The total decrease in the County's investment in buildings was primarily due to depreciation of buildings.

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2014

Table 3
 Capital Assets at Year-End

Asset	12/31/2014	12/31/2013	Increase (Decrease)
Land	\$560,079	\$299,946	\$260,133
Buildings	8,854,807	9,353,294	(498,487)
Equipment	3,146,475	2,892,759	253,716
Infrastructure	18,562,922	17,858,005	704,917
	<u>\$31,124,283</u>	<u>\$30,404,004</u>	<u>\$720,279</u>

Additional information on the County's capital assets can be found in the notes to the financial statements on page 45.

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$5,799,166.

Table 4
 Outstanding Debt at Year End

Type of Debt	12/31/2014	12/31/2013	Increase (Decrease)
General obligation bonds	\$4,070,274	\$4,412,681	(\$342,407)
Capital lease obligations	228,706	0	228,706
Compensated absences	233,327	217,823	15,504
Liability for unfunded OPEB	1,495,565	1,287,256	208,309
	<u>\$6,027,872</u>	<u>\$5,917,760</u>	<u>\$110,112</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 47-48.

Economic Factors and Next Year's Budgets and Rates

The County adopted a 2014 tax rate of \$0.5211 per \$100 valuation to fund calendar year 2015. The budget will raise more total property taxes than last year's budget by \$1,876,152 or 15.174%. This increase is primarily due to a slight raise in tax rate over effective tax rate and new property added to the tax roll this year in the amount of \$45,839,262 which generated \$238,868 in tax revenue, thereby offsetting losses due to declines in valuations and exemptions. Another contributing factor to the tax rate increase the transfer of the communications department from the City of Brenham. Adjustments to the tax rates of both-the city was able to lower its rate about 7 cents while the county raised its approximately 3 cents. This increase did not count against calculating rollback rates for each entity. State law allowed the city and county to have a one-time adjustment on their tax rates based on the exchange of the department.

Requests for Information

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

Basic Financial Statements

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2014

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 10,819,623
Receivables (net of allowances for uncollectibles):	6,196,021
<i>Inventories</i>	131,676
<i>Prepaid items</i>	182,785
Restricted assets:	
<i>Cash and cash equivalents</i>	11,113,948
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	560,079
<i>Buildings</i>	8,854,807
<i>Equipment</i>	3,146,475
<i>Infrastructure</i>	18,562,922
Total Assets	<u>59,568,336</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	64,763
Total Deferred Outflows of Resources	<u>64,763</u>
LIABILITIES	
<i>Accounts payable</i>	242,954
<i>Accrued liabilities and other payables</i>	874,268
<i>Due to other governments</i>	309,728
<i>Due to others</i>	1,163
Noncurrent liabilities:	
<i>Due within one year</i>	562,363
<i>Due in more than one year</i>	5,465,509
Total Liabilities	<u>7,455,985</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue</i>	14,297,284
Total Deferred Inflows of Resources	<u>14,297,284</u>
NET POSITION:	
Net Investment in Capital Assets	26,825,303
Restricted For:	
Debt Service	615,840
Unrestricted	10,438,687
Total Net Position	<u>\$ 37,879,830</u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 3,459,569	\$ 796,789	\$ 127,790	\$ --	\$ (2,534,990)
<i>Judicial</i>	2,528,952	676,982	48,733	--	(1,803,237)
<i>Legal</i>	318,806	29,330	416,240	--	126,764
<i>Elections</i>	92,873	--	--	--	(92,873)
<i>Financial administration</i>	640,312	248,825	--	--	(391,487)
<i>Public facilities</i>	339,886	22,669	--	--	(317,217)
<i>Public safety</i>	4,804,353	62,730	14,354	--	(4,727,269)
<i>Public transportation</i>	5,214,048	1,148,678	29,488	601,904	(3,433,978)
<i>Health and welfare</i>	4,653,465	2,177,213	633,792	54,321	(1,788,139)
<i>Culture and recreation</i>	707,760	60,060	--	--	(647,700)
<i>Conservation</i>	169,838	--	--	--	(169,838)
<i>Data processing</i>	478,560	--	1,900	--	(476,660)
<i>Interest on long-term debt</i>	199,676	--	--	--	(199,676)
Total expenditures	<u>23,608,098</u>	<u>5,223,276</u>	<u>1,272,297</u>	<u>656,225</u>	<u>(16,456,300)</u>
Total Primary Government	<u>\$ 23,608,098</u>	<u>\$ 5,223,276</u>	<u>\$ 1,272,297</u>	<u>\$ 656,225</u>	<u>(16,456,300)</u>
General Revenues:					
<i>Property Taxes</i>					12,589,878
<i>Sales Taxes</i>					2,541,444
<i>Hotel Motel Taxes</i>					176,558
<i>Mixed Beverage Taxes</i>					54,005
<i>Unrestricted Investment Earnings</i>					162,269
<i>Miscellaneous</i>					446,085
<i>Gain (loss) on Disposal of Capital Assets</i>					61,277
Total General Revenues and Transfers					<u>16,031,516</u>
Change in Net Position					<u>(424,784)</u>
Net Position - Beginning					38,658,463
Prior Period Adjustment					(353,849)
Net Position - Ending					<u>\$ 37,879,830</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
 BALANCE SHEET - GOVERNMENTAL FUNDS
 DECEMBER 31, 2014

	<u>General Fund</u>	<u>Road and Bridge</u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ 5,078,025	\$ 2,251,185
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	2,640,151	1,038,165
<i>Accounts</i>	--	--
<i>Fines</i>	609,588	67,521
<i>Other</i>	--	--
<i>Intergovernmental</i>	494,664	--
<i>Due from other funds</i>	440,941	--
<i>Inventories</i>	--	131,676
Restricted assets:		
<i>Cash and cash equivalents</i>	7,754,969	2,979,432
Total Assets	<u>\$ 17,018,338</u>	<u>\$ 6,467,979</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 133,957	\$ 66,487
<i>Accrued liabilities and other payables</i>	567,904	82,512
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	309,728	--
<i>Due to others</i>	--	--
Total Liabilities	<u>1,011,589</u>	<u>148,999</u>
Deferred Inflows of Resources:		
<i>Deferred revenue</i>	2,919,932	1,096,283
<i>Taxes collected in advance</i>	7,754,969	2,979,432
Total Deferred Inflows of Resources	<u>10,674,901</u>	<u>4,075,715</u>
Fund balances (deficits):		
<i>Nonspendable</i>	--	131,676
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	2,111,589
<i>Unassigned</i>	5,286,348	--
Total fund balances (deficits)	<u>5,331,848</u>	<u>2,243,265</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 17,018,338</u>	 <u>\$ 6,467,979</u>

<u>Emergency Medical Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 3,490,415	\$ 10,819,625
--	140,212	3,818,528
1,145,319	--	1,145,319
--	--	677,109
55,000	--	55,000
--	5,400	500,064
--	--	440,941
--	--	131,676
--	379,547	11,113,948
<u>\$ 1,200,319</u>	<u>\$ 4,015,574</u>	<u>\$ 28,702,210</u>
\$ 42,510	\$ --	\$ 242,954
121,047	48,409	819,872
90,633	350,308	440,941
--	--	309,728
--	1,163	1,163
<u>254,190</u>	<u>399,880</u>	<u>1,814,658</u>
1,145,319	138,665	5,300,199
--	379,547	11,113,948
<u>1,145,319</u>	<u>518,212</u>	<u>16,414,147</u>
--	--	131,676
--	2,544,048	2,544,048
--	553,434	2,710,523
(199,190)	--	5,087,158
<u>(199,190)</u>	<u>3,097,482</u>	<u>10,473,405</u>
<u>\$ 1,200,319</u>	<u>\$ 4,015,574</u>	<u>\$ 28,702,210</u>

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2014

Total fund balances - governmental funds balance sheet	\$ 10,473,405
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	31,124,284
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	604,162
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,070,274)
Payables for capital leases which are not due in the current period are not reported in the funds.	(228,706)
Payables for bond interest which are not due in the current period are not reported in the funds.	(54,396)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(233,327)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	247,548
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	367,381
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,145,319
Payable for unfunded retiree insurance benefits not due in current period are not reported in the funds.	<u>(1,495,566)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 37,879,830</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, 2014

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 10,827,046	\$ 3,799,882
<i>Intergovernmental</i>	243,473	272,838
<i>Licenses, permits and fees</i>	85,428	851,727
<i>Fines and forfeitures</i>	381,688	264,964
<i>Charges for services</i>	1,068,700	--
<i>Interest</i>	128,232	3,868
<i>Miscellaneous</i>	336,769	--
Total revenues	<u>13,071,336</u>	<u>5,193,279</u>
Expenditures:		
Current:		
<i>General administration</i>	3,252,622	--
<i>Judicial</i>	1,544,231	--
<i>Legal</i>	307,613	--
<i>Elections</i>	69,115	--
<i>Financial administration</i>	627,507	--
<i>Public facilities</i>	212,188	--
<i>Public safety</i>	4,365,140	--
<i>Public transportation</i>	--	5,837,038
<i>Health and welfare</i>	804,090	--
<i>Culture and recreation</i>	678,158	--
<i>Conservation</i>	166,652	--
<i>Data processing</i>	606,232	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>12,633,548</u>	<u>5,837,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>437,788</u>	<u>(643,759)</u>
Other financing sources (uses):		
<i>Transfers in</i>	41,452	--
<i>Transfers out</i>	(1,189,330)	--
<i>Sale of capital assets</i>	12,149	57,684
<i>Capital leases</i>	--	307,100
Total other financing sources (uses)	<u>(1,135,729)</u>	<u>364,784</u>
Net change in fund balances	(697,941)	(278,975)
Fund balances (deficits), January 1	6,383,638	2,522,240
Prior Period Adjustment	(353,849)	--
Fund balances (deficits), December 31	<u>\$ 5,331,848</u>	<u>\$ 2,243,265</u>

The accompanying notes are an integral part of this statement.

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 724,745	\$ 15,351,673
--	986,259	1,502,570
--	--	937,155
--	--	646,652
2,106,925	248,606	3,424,231
1,378	28,790	162,268
220,000	180,312	737,081
<u>2,328,303</u>	<u>2,168,712</u>	<u>22,761,630</u>
--	129,220	3,381,842
--	958,832	2,503,063
--	3,649	311,262
--	--	69,115
--	--	627,507
--	17,438	229,626
--	122,556	4,487,696
--	291,236	6,128,274
2,926,952	660,695	4,391,737
--	120,126	798,284
--	--	166,652
--	--	606,232
--	320,000	320,000
--	161,044	161,044
<u>2,926,952</u>	<u>2,784,796</u>	<u>24,182,334</u>
<u>(598,649)</u>	<u>(616,084)</u>	<u>(1,420,704)</u>
688,583	505,807	1,235,842
--	(46,512)	(1,235,842)
--	--	69,833
--	--	307,100
<u>688,583</u>	<u>459,295</u>	<u>376,933</u>
89,934	(156,789)	(1,043,771)
(289,124)	3,254,271	11,871,025
--	--	(353,849)
<u>\$ (199,190)</u>	<u>\$ 3,097,482</u>	<u>\$ 10,473,405</u>

This page is left blank intentionally.

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, 2014*

Net change in fund balances - total governmental funds	\$ (1,043,771)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	3,069,984
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,730,630)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(8,556)
Donations of capital assets increase net position in the SOA but not in the funds.	389,482
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	10,214
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	98,934
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	320,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	78,394
(Increase) decrease in accrued interest from beginning of period to end of period.	(38,632)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(15,505)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(22,637)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(16,652)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(307,100)
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	<u>(208,309)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (424,784)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2014

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,530,957	\$ 2,270,697
<i>Due from other funds</i>	--	30,102
Total Assets	<u>\$ 1,530,957</u>	<u>\$ 2,300,799</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ 30,102
<i>Due to other governments</i>	--	1,110,137
<i>Due to others</i>	--	1,160,560
Total Liabilities	<u>--</u>	<u>2,300,799</u>
NET POSITION		
<i>Held in trust for other purposes</i>	<u>\$ 1,530,957</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, 2014

	Private- Purpose Trusts
Additions:	
<i>Investment Income</i>	\$ 13,450
<i>Lease income</i>	290,285
Total Additions	<u>303,735</u>
Deductions:	
<i>Administrative Expenses</i>	38,980
<i>Payments to schools</i>	233,967
Total Deductions	<u>272,947</u>
Change in Net Assets	30,788
Net Assets-Beginning of the Year	<u>1,500,169</u>
Net Assets-End of the Year	<u>\$ 1,530,957</u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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* are primarily supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the 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 to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

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. The funding for the fund consists principally of ad valorem taxes levied for highway maintenance, and certain fees and fines designated for road construction and maintenance.

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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.

4. Restricted assets

The 2014 tax levy is made to fund calendar year 2015. 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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

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

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

6. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. Vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net 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 insurance costs expended for issuance, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. 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 insurance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

Committed Fund Balance – Amounts can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by passage of a resolution through the adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

imposed by the court remains in place until a similar action is taken (the passage of a resolution through another court order) to remove or revise the limitation.

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

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

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

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Inventory	--	\$131,676	--	--	\$131,676
	--	131,676	--	--	131,676
Restricted for:					
Debt service	--	--	--	587,188	587,188
Justice administration	--	--	--	552,397	552,397
Preservation	--	--	--	366,233	366,233
Grants	--	--	--	350,300	350,300
Construction	--	--	--	608,692	608,692
Health and welfare	--	--	--	79,238	79,238
	--	--	--	2,544,048	2,544,048
Committed to:					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road and bridge maintenance	--	2,111,589	--	--	2,111,589
OPEB funding	--	--	--	220,106	220,106
Emergency medical service	--	--	--	167,624	167,624
Law enforcement	--	--	--	6,862	6,862
General administration	--	--	--	158,842	158,842
	45,500	2,111,589	--	553,434	2,710,523
Unassigned	5,286,348	--	(199,190)	--	5,087,158
	<u>\$5,331,848</u>	<u>\$2,243,265</u>	<u>(\$199,190)</u>	<u>\$3,097,482</u>	<u>\$10,473,405</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

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 \$213,378 difference are as follows:

Prepaid items	\$182,785
Deferred loss on refunding	<u>64,763</u>
Total	<u>\$247,548</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 detail of this difference is:

Net change in prepaid items	<u>\$98,934</u>
-----------------------------	-----------------

III. DETAILED NOTES ON ALL FUNDS

- A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash and cash equivalents on hand and deposits was \$25,735,215, including restricted cash of \$11,113,948. All of the bank balance of \$25,509,067 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

Investments

As of December 31, 2014, the County had no investments.

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

Credit Risk. State law limits investments as described previously in Note I D.1.

Concentration of Credit Risk. The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,640,151	\$1,038,165	\$ --	\$140,212	\$3,818,528
Accounts receivable	\$ --	\$ --	\$5,146,018	\$ --	\$5,146,018
Allowance for uncollectibles	--	--	(4,000,699)	--	(4,000,699)
Net other receivables	\$ --	\$ --	\$1,145,319	\$ --	\$1,145,319
Fines receivable	\$2,851,501	\$1,418,764	\$ --	\$ --	\$4,270,265
Allowance for uncollectibles	(2,241,913)	(1,351,243)	--	--	(3,593,156)
Net fines receivable	\$609,588	\$67,521	\$ --	\$ --	\$677,109
Other	\$ --	\$ --	\$55,000	\$ --	\$55,000
Intergovernmental	\$494,664	--	--	\$5,400	\$500,064

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

	Unavailable	Unearned	Total
Current tax levy receivable (2014) (General Fund)	\$ --	\$2,233,776	\$2,233,776
Current tax levy receivable (2014) (Road & Bridge Fund)	--	839,549	839,549
Current tax levy receivable (2014) (Debt Service Funds)	--	110,012	110,012
Taxes collected in advance (General Fund)	--	7,754,969	7,754,969
Taxes collected in advance (Road & Bridge Fund)	--	2,979,432	2,979,432
Taxes collected in advance (Debt Service Funds)	--	379,547	379,547
Delinquent property taxes receivable (General Fund)	386,296	--	386,296
Delinquent property taxes receivable (Road & Bridge Fund)	189,213	--	189,213
Delinquent property taxes receivable (Debt Service Fund)	28,653	--	28,653
Delinquent fines receivable (General Fund)	299,860	--	299,860
Delinquent fines receivable (Road & Bridge Fund)	67,521	--	67,521
Delinquent ambulance receivables	1,145,319	--	1,145,319
Total deferred/unearned revenue for governmental funds	\$2,116,862	\$14,297,285	\$16,414,147

Reported in financial statements as:
Deferred revenue
Taxes collected in advance
Total

\$5,300,199
11,113,948
\$16,414,147

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

C. Capital assets

Capital asset activity for the year ended December 31, 2014:

	Balance 12/31/13	Additions	Retirements	Completed Construction	Balance 12/31/14
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$299,946	\$260,133	\$ --	\$ --	\$560,079
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>299,946</u>	<u>260,133</u>	<u>--</u>	<u>--</u>	<u>560,079</u>
Capital assets, being depreciated:					
Buildings	14,731,649	--	--	--	14,731,649
Infrastructure	86,190,680	2,221,295	(533,583)	--	87,878,392
Machinery and equipment	9,323,068	978,038	(231,666)	--	10,069,440
Total capital assets being depreciated	<u>110,245,397</u>	<u>3,199,333</u>	<u>(765,249)</u>	<u>--</u>	<u>112,679,481</u>
Less accumulated depreciation for:					
Buildings	(5,378,355)	(498,487)	--	--	(5,876,842)
Infrastructure	(68,332,675)	(1,507,820)	525,025	--	(69,315,470)
Machinery and equipment	(6,430,309)	(724,322)	231,666	--	(6,922,965)
Total accumulated depreciation	<u>(80,141,339)</u>	<u>(2,730,629)</u>	<u>756,691</u>	<u>--</u>	<u>(82,115,277)</u>
Total capital assets being depreciated, net	<u>30,104,058</u>	<u>468,704</u>	<u>(8,558)</u>	<u>--</u>	<u>30,564,204</u>
Governmental activities capital assets, net	<u>\$30,404,004</u>	<u>\$728,837</u>	<u>(\$8,558)</u>	<u>\$ --</u>	<u>\$31,124,283</u>

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

Governmental activities:	
General administration	\$10,215
Judicial	14,741
Legal	0
Elections	23,247
Financial administration	3,885
Public facilities	108,240
Public safety	433,573
Public transportation	1,675,971
Health and welfare	366,790
Culture and recreation	93,967
Total depreciation expense - governmental activities	<u>\$2,730,629</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2014, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$440,941	\$ --
Emergency Medical Service	--	90,633
Community Development Program	--	\$ 5,000
Highway 290/36	--	345,308
Total Operating Funds	<u>440,941</u>	<u>440,941</u>
Fiduciary Funds:		
Criminal Justice	30,102	--
Justice of the Peace Number 1	--	6,158
Justice of the Peace Number 2	--	3,493
Justice of the Peace Number 3	--	2,662
Justice of the Peace Number 4	--	4,944
County Clerk	--	7,972
District Clerk	--	4,873
Total Fiduciary Funds	<u>30,102</u>	<u>30,102</u>
Total	<u>\$471,043</u>	<u>\$471,043</u>

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$41,452	\$1,189,330
Emergency Medical Service	688,583	--
Total Major Funds	<u>730,035</u>	<u>1,189,330</u>
Nonmajor Governmental Funds		
HWY 290/36	--	--
District Attorney	494,747	40,636
District Attorney Hot Check	75	--
Law Library	--	882
Check and Process	--	4,994
Child Foster Care	6,000	--
District Attorney Forfeiture	4,985	--
Total Nonmajor governmental funds	<u>505,807</u>	<u>46,512</u>
Totals	<u>\$1,235,842</u>	<u>\$1,235,842</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

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

E. Long-term debt

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

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/14
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	\$3,835,000
Total Governmental Long-term Debt					<u>\$3,835,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2015	\$290,000	\$150,150	\$440,150
2016	295,000	141,375	436,375
2017	305,000	132,375	437,375
2018	315,000	123,075	438,075
2019	325,000	111,038	436,038
2020-2024	1,875,000	315,337	2,190,337
2025	430,000	9,675	439,675
Total	<u>\$3,835,000</u>	<u>\$983,025</u>	<u>\$4,818,025</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2014, was as follows:

	Balance 12/31/13	Additions	Retirements	Balance 12/31/14	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes	\$320,000	--	(\$320,000)	\$ --	\$ --
Tax refunding bonds	3,835,000	--	--	3,835,000	290,000
Less deferred amounts:					
For issuance premium	283,381	--	(24,641)	258,740	24,641
For issuance discount	(25,700)	--	2,234	(23,466)	(2,234)
Total bonds payable	4,412,681	--	(342,407)	4,070,274	312,407
Capital lease	--	307,100	(78,394)	228,706	74,961
Compensated absences	217,823	233,327	(217,823)	233,327	174,995
Liability for unfunded OPEB	1,287,256	208,309	--	1,495,565	--
Governmental activity Long-Term Liabilities	<u>\$5,917,760</u>	<u>\$748,736</u>	<u>(\$638,624)</u>	<u>\$6,027,872</u>	<u>\$562,363</u>

For governmental activities, claims, 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.

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. At December 31, 2014, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

C. 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 656 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 based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 12.28% for calendar year 2014.

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, 2014, the annual pension cost for the TCDRS plan for its employees was \$1,030,637 and the actual contributions were \$1,030,637.

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, 2012, the basis for determining the contribution rates for calendar year 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

Actuarial Valuation Information

Actuarial valuation date	12/31/13	12/31/12	12/31/11
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, closed
Amortization period in years	20.0	20.0	20.0
Actuarial valuation method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	4.90%	5.40%	5.40%
Inflation	3.00%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	12/31/14	12/31/13	12/31/12
Annual Pension Cost (APC)	\$1,030,637	\$908,494	\$838,134
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, 2014

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 commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. The study indicated an unfunded actuarial accrued liability as of December 31, 2008 of approximately \$2,231,824. The County obtains an actuarial valuation biannually. The study indicated an actuarial valuation as of December 31, 2010 of \$3,256,232, as of December 31, 2012 a liability of \$3,017,808, and as of December 31, 2014 a liability of \$3,646,503.

OPEB Plan Eligibility

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

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

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

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

Health Care Benefit

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

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 (detailed in actuary report) ranging from 4.5% to 9.0%
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	24

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

3. Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2014 is as follows:

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

Year Ended	OPEB Plan			
	Annual	County	Percentage	Net
	OPEB Cost	Contribution	Contributed	OPEB Cost
December 31, 2009	\$212,248	\$27,735	13.1%	\$184,513
December 31, 2010	\$366,612	\$56,314	15.4%	\$310,298
December 31, 2011	\$366,612	\$71,118	19.4%	\$295,494
December 31, 2012	\$265,431	\$109,212	41.2%	\$156,219
December 31, 2013	\$265,431	\$109,212	41.2%	\$156,219
December 31, 2014	\$296,441	\$187,842	63.4%	\$108,599

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2014, 2013, and 2012 follows:

	12/31/14	12/31/13	12/31/12
Annual Required Contribution (ARC)	\$302,938	\$267,215	\$267,215
Interest on net OPEB (NOPEB)	57,927	50,897	43,867
Adjustment to ARC	(64,424)	(52,681)	(45,651)
Annual OPEB cost	296,441	265,431	265,431
Employer contributions	(187,842)	(109,212)	(109,212)
Change in OPEB	108,599	156,219	156,219
NOPEB - January 1	1,287,256	1,131,037	974,818
NOPEB - December 31	<u>\$1,395,855</u>	<u>\$1,287,256</u>	<u>\$1,131,037</u>

F. Concentrations of Credit Risk

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

G. Restatement

In the year ended December 31, 2013, the County recognized \$353,849 of proceeds from tax sales into tax revenue which should have been recorded as a liability as amounts due to other entities. The effect was to overstate tax revenue and fund balance by \$353,849. These amounts have accordingly been restated.

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, 2014

EXHIBIT B-1
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 8,151,507	\$ 8,151,507	\$ 7,634,897	\$ (516,610)
<i>Penalty and interest</i>	60,000	60,000	64,381	4,381
<i>Sales and other taxes</i>	2,430,000	2,430,000	2,546,303	116,303
Total Taxes	<u>10,641,507</u>	<u>10,641,507</u>	<u>10,245,581</u>	<u>(395,926)</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	20,000	20,000	20,346	346
<i>State shared revenues</i>	155,800	155,800	223,127	67,327
Total Intergovernmental	<u>175,800</u>	<u>175,800</u>	<u>243,473</u>	<u>67,673</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	70,200	75,600	85,428	9,828
Total Licenses, permits and fees	<u>70,200</u>	<u>75,600</u>	<u>85,428</u>	<u>9,828</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	568,000	568,000	377,918	(190,082)
Total Fines and forfeitures	<u>568,000</u>	<u>568,000</u>	<u>377,918</u>	<u>(190,082)</u>
<i>Charges for services</i>				
<i>Fees of office</i>	1,023,700	1,023,700	999,267	(24,433)
<i>Justice court number one fees</i>	35,300	35,300	22,564	(12,736)
<i>Justice court number two fees</i>	19,750	19,750	12,562	(7,188)
<i>Justice court number three fees</i>	26,900	26,900	19,565	(7,335)
<i>Justice court number four fees</i>	40,975	40,975	24,189	(16,786)
Total Charges for services	<u>1,146,625</u>	<u>1,146,625</u>	<u>1,078,147</u>	<u>(68,478)</u>
<i>Interest</i>				
<i>Interest</i>	135,000	135,000	128,235	(6,765)
Total Interest	<u>135,000</u>	<u>135,000</u>	<u>128,235</u>	<u>(6,765)</u>
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	1,991	4,743	2,752
<i>Rent</i>	164,500	164,500	158,323	(6,177)
<i>Miscellaneous</i>	154,100	154,100	172,491	18,391
Total Miscellaneous	<u>318,600</u>	<u>320,591</u>	<u>335,557</u>	<u>14,966</u>
Total revenues	<u>13,055,732</u>	<u>13,063,123</u>	<u>12,494,339</u>	<u>(568,784)</u>
Disbursements:				
Current:				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	105,070	105,070	98,762	6,308
<i>Benefits</i>	27,438	27,438	21,973	5,465
<i>Supplies</i>	1,800	1,800	1,022	778
<i>Other services and charges</i>	5,600	5,600	4,507	1,093
Total County Judge	<u>139,908</u>	<u>139,908</u>	<u>126,264</u>	<u>13,644</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

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>	\$ 62,113	\$ 62,265	\$ 62,223	\$ 42
<i>Benefits</i>	15,498	15,251	14,899	352
<i>Supplies</i>	1,400	1,400	372	1,028
<i>Other services and charges</i>	1,600	1,695	1,399	296
<i>Total Courthouse Receptionist</i>	<u>80,611</u>	<u>80,611</u>	<u>78,893</u>	<u>1,718</u>
<i>County Communications</i>				
<i>Personnel services</i>	--	146,953	124,841	22,112
<i>Benefits</i>	--	36,642	25,102	11,540
<i>Supplies</i>	--	2,350	704	1,646
<i>Other services and charges</i>	235,500	273,897	262,699	11,198
<i>Total County Communications</i>	<u>235,500</u>	<u>459,842</u>	<u>413,346</u>	<u>46,496</u>
<i>Information Technology</i>				
<i>Personnel services</i>	--	49,445	44,880	4,565
<i>Benefits</i>	--	11,880	9,563	2,317
<i>Supplies</i>	--	7,271	6,630	641
<i>Other services and charges</i>	--	2,114	1,342	772
<i>Capital outlay</i>	--	720	720	--
<i>Total County Communications</i>	<u>--</u>	<u>71,430</u>	<u>63,135</u>	<u>8,295</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	184,125	184,125	183,920	205
<i>Benefits</i>	52,187	50,424	43,996	6,428
<i>Supplies</i>	250	2,013	1,822	191
<i>Other services and charges</i>	8,000	8,000	5,641	2,359
<i>Total Commissioner's Court</i>	<u>244,562</u>	<u>244,562</u>	<u>235,379</u>	<u>9,183</u>
<i>County Clerk</i>				
<i>Personnel services</i>	243,754	249,288	249,287	1
<i>Benefits</i>	57,063	57,177	57,177	--
<i>Supplies</i>	14,775	11,669	11,668	1
<i>Other services and charges</i>	13,200	12,072	12,069	3
<i>Total County Clerk</i>	<u>328,792</u>	<u>330,206</u>	<u>330,201</u>	<u>5</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	25,416	25,416	23,055	2,361
<i>Benefits</i>	7,701	7,701	7,078	623
<i>Supplies</i>	775	775	608	167
<i>Other services and charges</i>	1,800	1,800	1,636	164
<i>Total Veteran's Office</i>	<u>35,692</u>	<u>35,692</u>	<u>32,377</u>	<u>3,315</u>
<i>County Auditor</i>				
<i>Personnel services</i>	129,493	132,678	132,608	70
<i>Benefits</i>	32,045	32,529	32,331	198
<i>Supplies</i>	3,600	2,102	2,101	1
<i>Other services and charges</i>	7,150	4,979	4,639	340
<i>Total County Auditor</i>	<u>172,288</u>	<u>172,288</u>	<u>171,679</u>	<u>609</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 3 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 1,358,762	\$ 1,445,684	\$ 1,445,682	\$ 2
<i>Supplies</i>	5,000	2,291	2,291	--
<i>Other services and charges</i>	319,850	306,298	295,748	10,549
<i>Capital outlay</i>	153,755	12,361	4,000	8,361
<i>Total Nondepartmental</i>	<u>1,837,367</u>	<u>1,766,634</u>	<u>1,747,721</u>	<u>18,913</u>
<i>Total General Administration</i>	<u>3,074,720</u>	<u>3,301,173</u>	<u>3,198,996</u>	<u>102,177</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	98,325	88,299	88,298	1
<i>Benefits</i>	21,094	17,853	17,852	1
<i>Supplies</i>	3,000	1,842	1,841	1
<i>Other services and charges</i>	197,090	315,239	315,235	4
<i>Total District Court</i>	<u>319,509</u>	<u>423,233</u>	<u>423,226</u>	<u>7</u>
<i>District Clerk</i>				
<i>Personnel services</i>	211,475	207,340	205,278	2,062
<i>Benefits</i>	49,755	52,572	52,363	209
<i>Supplies</i>	9,000	9,000	7,037	1,963
<i>Other services and charges</i>	15,300	16,618	13,510	3,108
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>286,030</u>	<u>286,030</u>	<u>278,188</u>	<u>7,842</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	173,023	183,678	183,677	1
<i>Benefits</i>	41,292	38,618	38,617	1
<i>Supplies</i>	4,200	2,412	2,411	1
<i>Other services and charges</i>	133,026	162,325	162,322	3
<i>Total County Court at Law</i>	<u>351,541</u>	<u>387,033</u>	<u>387,027</u>	<u>6</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	79,115	79,115	78,477	638
<i>Benefits</i>	20,012	20,012	18,481	1,531
<i>Supplies</i>	2,600	2,590	2,209	381
<i>Other services and charges</i>	4,800	4,810	3,960	850
<i>Total Justice Court Number One</i>	<u>106,527</u>	<u>106,527</u>	<u>103,127</u>	<u>3,400</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	76,051	76,056	76,006	50
<i>Benefits</i>	26,420	26,415	26,262	153
<i>Supplies</i>	3,200	3,200	2,217	983
<i>Other services and charges</i>	6,500	6,500	4,339	2,161
<i>Total Justice Court Number Two</i>	<u>112,171</u>	<u>112,171</u>	<u>108,824</u>	<u>3,347</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 4 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	\$ 79,115	\$ 79,115	\$ 74,617	\$ 4,498
<i>Benefits</i>	22,210	22,210	19,561	2,649
<i>Supplies</i>	4,500	4,500	2,130	2,370
<i>Other services and charges</i>	6,720	6,720	4,576	2,144
<i>Total Justice Court Number Three</i>	<u>112,545</u>	<u>112,545</u>	<u>100,884</u>	<u>11,661</u>
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	79,115	79,115	78,999	116
<i>Benefits</i>	29,434	29,434	27,438	1,996
<i>Supplies</i>	3,800	3,800	1,742	2,058
<i>Other services and charges</i>	9,150	9,150	5,883	3,267
<i>Total Justice Court Number Four</i>	<u>121,499</u>	<u>121,499</u>	<u>114,062</u>	<u>7,437</u>
<i>Total Judicial</i>	<u>1,409,822</u>	<u>1,549,038</u>	<u>1,515,338</u>	<u>33,700</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	247,638	249,048	242,365	6,683
<i>Benefits</i>	51,239	51,958	50,118	1,840
<i>Supplies</i>	6,550	7,027	4,649	2,378
<i>Other services and charges</i>	10,750	13,138	11,129	2,009
<i>Total County Attorney</i>	<u>316,177</u>	<u>321,171</u>	<u>308,261</u>	<u>12,910</u>
<i>Total Legal</i>	<u>316,177</u>	<u>321,171</u>	<u>308,261</u>	<u>12,910</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	13,000	9,204	9,204	--
<i>Benefits</i>	500	--	--	--
<i>Supplies</i>	17,000	22,232	22,232	--
<i>Other services and charges</i>	54,500	53,564	37,726	15,838
<i>Total Elections</i>	<u>85,000</u>	<u>85,000</u>	<u>69,162</u>	<u>15,838</u>
<i>Total Elections</i>	<u>85,000</u>	<u>85,000</u>	<u>69,162</u>	<u>15,838</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	158,148	158,673	155,881	2,792
<i>Benefits</i>	35,011	35,011	33,254	1,757
<i>Supplies</i>	6,300	5,090	1,852	3,238
<i>Other services and charges</i>	11,460	12,145	11,663	482
<i>Total Tax Assessor Collector</i>	<u>210,919</u>	<u>210,919</u>	<u>202,650</u>	<u>8,269</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	126,804	128,247	128,140	107
<i>Benefits</i>	28,516	28,680	28,318	362
<i>Supplies</i>	4,400	3,760	3,758	2
<i>Other services and charges</i>	10,200	9,233	8,856	377
<i>Total County Treasurer</i>	<u>169,920</u>	<u>169,920</u>	<u>169,072</u>	<u>848</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 5 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Personnel and benefits</i>				
<i>Personnel services</i>	\$ 87,886	\$ 87,919	\$ 86,883	\$ 1,036
<i>Benefits</i>	18,016	18,016	17,652	364
<i>Supplies</i>	5,000	4,904	4,537	367
<i>Other services and charges</i>	6,300	6,363	4,925	1,438
<i>Total Personnel and benefits</i>	<u>117,202</u>	<u>117,202</u>	<u>113,997</u>	<u>3,205</u>
<i>Appraisal District</i>				
<i>Other services and charges</i>	141,675	141,675	139,580	2,095
<i>Total Appraisal District</i>	<u>141,675</u>	<u>141,675</u>	<u>139,580</u>	<u>2,095</u>
<i>Total Financial Administration</i>	<u>639,716</u>	<u>639,716</u>	<u>625,299</u>	<u>14,417</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	75,346	78,346	78,345	1
<i>Benefits</i>	16,264	16,719	16,488	231
<i>Supplies</i>	26,000	29,793	29,136	657
<i>Other services and charges</i>	61,937	92,691	88,163	4,528
<i>Capital outlay</i>	40,000	3,989	3,988	1
<i>Total County Courthouse</i>	<u>219,547</u>	<u>221,538</u>	<u>216,120</u>	<u>5,418</u>
<i>Total Public Facilities</i>	<u>219,547</u>	<u>221,538</u>	<u>216,120</u>	<u>5,418</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	15,000	15,000	14,942	58
<i>Benefits</i>	7,220	7,220	6,363	857
<i>Supplies</i>	1,400	1,400	32	1,368
<i>Other services and charges</i>	350	350	--	350
<i>Total Constable Number One</i>	<u>23,970</u>	<u>23,970</u>	<u>21,337</u>	<u>2,633</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	69,099	69,099	69,048	51
<i>Benefits</i>	34,811	32,156	30,479	1,677
<i>Supplies</i>	2,150	3,938	2,838	1,100
<i>Other services and charges</i>	11,000	11,867	10,183	1,684
<i>Total Constable Number Two</i>	<u>117,060</u>	<u>117,060</u>	<u>112,548</u>	<u>4,512</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	15,000	15,000	14,943	57
<i>Benefits</i>	9,936	9,936	8,651	1,285
<i>Supplies</i>	2,000	2,000	848	1,152
<i>Other services and charges</i>	350	350	59	291
<i>Total Constable Number Three</i>	<u>27,286</u>	<u>27,286</u>	<u>24,501</u>	<u>2,785</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	15,000	15,000	14,943	57
<i>Benefits</i>	6,740	6,740	6,674	66
<i>Supplies</i>	2,150	2,150	1,135	1,015
<i>Other services and charges</i>	600	600	568	32
<i>Total Constable Number Four</i>	<u>24,490</u>	<u>24,490</u>	<u>23,320</u>	<u>1,170</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 6 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>				
<i>Personnel services</i>	\$ 1,190,527	\$ 1,141,079	\$ 1,131,944	\$ 9,135
<i>Benefits</i>	282,383	282,636	277,300	5,336
<i>Supplies</i>	71,000	62,699	62,696	3
<i>Other services and charges</i>	370,000	390,964	344,508	46,456
<i>Capital outlay</i>	130,500	136,873	136,872	1
<i>Total Sheriff</i>	<u>2,044,410</u>	<u>2,014,251</u>	<u>1,953,320</u>	<u>60,931</u>
<i>Department of Public Safety</i>				
<i>Personnel services</i>	35,373	35,373	35,333	40
<i>Benefits</i>	10,815	11,265	10,962	303
<i>Supplies</i>	3,000	2,586	2,585	1
<i>Other services and charges</i>	3,600	3,564	2,791	773
<i>Total Department of Public Safety</i>	<u>52,788</u>	<u>52,788</u>	<u>51,671</u>	<u>1,117</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,187,345	1,144,700	1,144,693	7
<i>Benefits</i>	266,172	242,800	242,795	5
<i>Supplies</i>	280,000	283,177	283,175	2
<i>Other services and charges</i>	194,500	231,375	231,374	1
<i>Capital outlay</i>	--	56,124	56,123	1
<i>Total County Jail</i>	<u>1,928,017</u>	<u>1,958,176</u>	<u>1,958,160</u>	<u>16</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,000	1,000	--	1,000
<i>Other services and charges</i>	1,925	1,925	792	1,133
<i>Total Adult Probation</i>	<u>2,925</u>	<u>2,925</u>	<u>792</u>	<u>2,133</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	2,000	569	1,431
<i>Other services and charges</i>	104,525	104,525	86,046	18,479
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>106,525</u>	<u>106,525</u>	<u>86,615</u>	<u>19,910</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	2,000	2,000	1,181	819
<i>Benefits</i>	11,153	11,153	10,956	197
<i>Supplies</i>	2,824	2,824	--	2,824
<i>Other services and charges</i>	161,926	164,609	161,155	3,454
<i>Total Fire Protection</i>	<u>177,903</u>	<u>180,586</u>	<u>173,292</u>	<u>7,294</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Emergency Management</i>				
<i>Personnel services</i>	\$ 12,875	\$ 12,875	\$ 5,284	\$ 7,591
<i>Benefits</i>	3,867	3,867	1,338	2,529
<i>Supplies</i>	2,200	2,189	140	2,049
<i>Other services and charges</i>	18,155	18,166	17,006	1,160
<i>Total Emergency Management</i>	<u>37,097</u>	<u>37,097</u>	<u>23,768</u>	<u>13,329</u>
<i>Total Public Safety</i>	<u>4,542,471</u>	<u>4,545,154</u>	<u>4,429,326</u>	<u>115,828</u>
<i>Health and welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	103,000	103,000	100,750	2,250
<i>Total Social Services</i>	<u>103,000</u>	<u>103,000</u>	<u>100,750</u>	<u>2,250</u>
<i>Indigent Health Care</i>				
<i>Benefits</i>	10,903	10,903	10,902	1
<i>Supplies</i>	18,000	18,000	15,434	2,566
<i>Other services and charges</i>	640,841	452,360	452,354	6
<i>Total Indigent Health Care</i>	<u>669,744</u>	<u>481,263</u>	<u>478,690</u>	<u>2,573</u>
<i>Health Department</i>				
<i>Other services and charges</i>	17,900	75,241	75,241	--
<i>Total Health Department</i>	<u>17,900</u>	<u>75,241</u>	<u>75,241</u>	<u>--</u>
<i>Environmental</i>				
<i>Personnel services</i>	107,585	107,836	107,739	97
<i>Benefits</i>	25,010	25,036	24,488	548
<i>Supplies</i>	5,700	5,423	3,950	1,473
<i>Other services and charges</i>	20,600	26,000	22,712	3,288
<i>Total Environmental</i>	<u>158,895</u>	<u>164,295</u>	<u>158,889</u>	<u>5,406</u>
<i>Total Health and Welfare</i>	<u>949,539</u>	<u>823,799</u>	<u>813,570</u>	<u>10,229</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	181	1,319
<i>Total Education - Library</i>	<u>1,500</u>	<u>1,500</u>	<u>181</u>	<u>1,319</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	124,846	128,197	128,197	--
<i>Benefits</i>	32,493	32,091	32,089	2
<i>Supplies</i>	12,100	9,934	9,933	1
<i>Other services and charges</i>	124,000	154,050	154,046	4
<i>Capital outlay</i>	285,000	314,844	314,843	1
<i>Total Fairgrounds</i>	<u>578,439</u>	<u>639,116</u>	<u>639,108</u>	<u>8</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	40,834	40,834	--
<i>Total Softball</i>	<u>35,000</u>	<u>40,834</u>	<u>40,834</u>	<u>--</u>
<i>Total Culture and Recreation</i>	<u>614,939</u>	<u>681,450</u>	<u>680,123</u>	<u>1,327</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 8 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Conservation</i>				
<i>Extension Service</i>	\$	\$	\$	\$
<i>Personnel services</i>	105,472	90,999	90,998	1
<i>Benefits</i>	25,084	21,958	21,956	2
<i>Supplies</i>	6,500	5,826	5,825	1
<i>Other services and charges</i>	19,500	17,393	17,388	5
<i>Capital outlay</i>	--	25,941	25,941	--
<i>Total Extension Service</i>	<u>156,556</u>	<u>162,117</u>	<u>162,108</u>	<u>9</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>160,556</u>	<u>166,117</u>	<u>166,108</u>	<u>9</u>
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Personnel services</i>	52,000	--	--	--
<i>Benefits</i>	10,364	10,364	--	10,364
<i>Other services and charges</i>	197,200	568,558	526,932	41,626
<i>Capital outlay</i>	--	126,393	126,395	(2)
<i>Total Data Processing</i>	<u>259,564</u>	<u>705,315</u>	<u>653,327</u>	<u>51,988</u>
<i>Total Data Processing</i>	<u>259,564</u>	<u>705,315</u>	<u>653,327</u>	<u>51,988</u>
<i>Total expenditures</i>	<u>12,272,051</u>	<u>13,039,471</u>	<u>12,675,630</u>	<u>363,842</u>
<i>Excess (deficiency) of receipts over (under) disbursements</i>	<u>783,681</u>	<u>23,652</u>	<u>(181,291)</u>	<u>(204,943)</u>
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	--	40,570	41,452	882
<i>Transfers out</i>	(1,117,780)	(1,189,331)	(1,189,330)	1
<i>Sale of capital assets</i>	14,000	14,000	12,149	(1,851)
<i>Total other financing sources (uses)</i>	<u>(1,103,780)</u>	<u>(1,134,761)</u>	<u>(1,135,729)</u>	<u>(968)</u>
<i>Net change in unrestricted cash balances</i>	<u>(320,099)</u>	<u>(1,111,109)</u>	<u>(1,317,020)</u>	<u>(205,911)</u>
<i>Unrestricted cash, January 1</i>	<u>6,395,045</u>	<u>6,395,045</u>	<u>6,395,045</u>	<u>--</u>
<i>Unrestricted cash, December 31</i>	<u>\$ 6,074,946</u>	<u>\$ 5,283,936</u>	<u>\$ 5,078,025</u>	<u>\$ (205,911)</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
Ad valorem tax	\$ 3,739,968	\$ 3,739,968	\$ 3,763,703	\$ 23,735
Penalty and interest	31,000	31,000	31,823	823
Total Taxes	3,770,968	3,770,968	3,795,526	24,558
<i>Intergovernmental</i>				
Federal shared revenues	63,000	275,423	272,838	(2,585)
Total Intergovernmental	63,000	275,423	272,838	(2,585)
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	825,000	825,000	851,727	26,727
Total Licenses, permits and fees	825,000	825,000	851,727	26,727
<i>Fines and forfeitures</i>				
Fines and forfeitures	285,000	285,000	269,167	(15,833)
Total Fines and forfeitures	285,000	285,000	269,167	(15,833)
<i>Interest</i>				
Interest	4,000	4,000	3,868	(132)
Total Interest	4,000	4,000	3,868	(132)
<i>Miscellaneous</i>				
Miscellaneous	1,000	1,000	4,572	3,572
Total Miscellaneous	1,000	1,000	4,572	3,572
Total revenues	4,948,968	5,161,391	5,197,698	36,307
Disbursements:				
<i>Current:</i>				
<i>Public transportation</i>				
Personnel services	1,048,208	1,007,867	1,007,525	342
Benefits	577,646	542,657	536,975	5,682
Supplies	454,980	420,954	403,729	17,225
Other services and charges	762,490	751,639	718,102	33,537
Capital outlay	2,278,000	2,908,340	2,982,249	(73,909)
Total Public Transportation	5,121,324	5,631,457	5,648,580	(17,123)
Total expenditures	5,121,324	5,631,457	5,648,580	(17,123)
Excess (deficiency) of receipts over (under) disbursements	(172,356)	(470,066)	(450,882)	19,184
<i>Other financing sources (uses):</i>				
Sale of capital assets	9,000	9,000	57,684	48,684
Capital leases	--	--	78,394	78,394
Total other financing sources (uses)	9,000	9,000	136,078	127,078
Net change in unrestricted cash balances	(163,356)	(461,066)	(314,804)	146,262
Unrestricted cash, January 1	2,565,989	2,565,989	2,565,989	--
Unrestricted cash, December 31	\$ 2,402,633	\$ 2,104,923	\$ 2,251,185	\$ 146,262

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Charges for services</i>				
<i>Charges to customers</i>	\$ 1,925,000	\$ 2,006,469	\$ 1,987,028	\$ (19,441)
<i>Total Charges for services</i>	<u>1,925,000</u>	<u>2,006,469</u>	<u>1,987,028</u>	<u>(19,441)</u>
<i>Interest</i>				
<i>Interest</i>	1,100	1,100	1,378	278
<i>Total Interest</i>	<u>1,100</u>	<u>1,100</u>	<u>1,378</u>	<u>278</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	250,000	250,000	220,000	(30,000)
<i>Total Miscellaneous</i>	<u>250,000</u>	<u>250,000</u>	<u>220,000</u>	<u>(30,000)</u>
<i>Total revenues</i>	<u>2,176,100</u>	<u>2,257,569</u>	<u>2,208,406</u>	<u>(49,163)</u>
Disbursements:				
Current:				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,565,143	1,527,033	1,527,032	1
<i>Benefits</i>	648,990	642,347	609,988	32,359
<i>Supplies</i>	132,000	142,696	141,528	1,168
<i>Other services and charges</i>	290,500	403,471	389,379	14,092
<i>Capital outlay</i>	156,500	230,605	230,604	1
<i>Total Emergency Medical Services</i>	<u>2,793,133</u>	<u>2,946,152</u>	<u>2,898,531</u>	<u>47,621</u>
<i>Total Health and Welfare</i>	<u>2,793,133</u>	<u>2,946,152</u>	<u>2,898,531</u>	<u>47,621</u>
<i>Total expenditures</i>	<u>2,793,133</u>	<u>2,946,152</u>	<u>2,898,531</u>	<u>47,621</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(617,033)</u>	<u>(688,583)</u>	<u>(690,125)</u>	<u>(1,542)</u>
Other financing sources (uses):				
<i>Transfers in</i>	617,033	688,583	688,583	--
<i>Total other financing sources (uses)</i>	<u>617,033</u>	<u>688,583</u>	<u>688,583</u>	<u>--</u>
Net change in unrestricted cash balances	--	--	(1,542)	(1,542)
Unrestricted cash, January 1	1,542	1,542	1,542	--
Unrestricted cash, December 31	<u>\$ 1,542</u>	<u>\$ 1,542</u>	<u>\$ --</u>	<u>\$ (1,542)</u>

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2014

A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, HWY 290/36, JP Technology, District Attorney, EMS Donations, Sheriff Forfeiture, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, Record Preservation, Archive Fee - County Clerk, Courthouse Security, and Tobacco Settlement) and the Debt Service Fund (Tax Note Series 2007).

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

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

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

B. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	(\$1,317,020)	\$2,015,958	(\$1,396,879)	(\$697,941)
Road and Bridge	(314,804)	93,031	(57,202)	(278,975)
Emergency Medical Services	(1,542)	(181,652)	273,128	89,934
Hwy 290/36	--	--	(268,069)	(268,069)
JP Technology Fund	(4,919)	--	--	(4,919)
District Attorney	(50,013)	--	(8,500)	(58,513)
EMS Donations	35,534	--	--	35,534
County Clerk Record Management	33,702	--	--	33,702
Records Management District Clerk	4,845	1	--	4,846
Record Preservation	2,354	--	--	2,354
Archive Fee - County Clerk	6,299	--	--	6,299
Courthouse Security	5,230	1	--	5,231
Tobacco Settlement	(23,521)	--	--	(23,521)
Tax Note Series 2007	73,355	(17,999)	17,389	72,745

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2014

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2014:

Special Revenue Funds	
Emergency Medical Service	\$199,190

The deficits are expected to be made up by increased revenues in subsequent years, or operating transfers from the General Fund.

D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
Road and Bridge	\$17,123

E. TCDRS Pension Plan Schedule of Funding Progress

Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/13	12/31/12	12/31/11
Actuarial value of assets	\$19,776,167	\$18,696,231	\$18,104,249
Actuarial Accrued Liability (AAL)	\$23,852,077	\$23,077,394	\$22,226,927
Unfunded AAL (UAAL)	\$4,075,910	\$4,381,163	\$4,122,678
Funded Ratio	82.91%	81.02%	81.45%
Annual Covered Payroll (actuarial)	\$7,738,451	\$7,326,000	\$7,349,000
UAAL as a Percentage of Covered Payroll	52.67%	59.80%	56.10%

F. Washington County Employees Other Postemployment Benefits Plan Schedule of Funding Progress

The funding status of the OPEB plan as of December 31, 2014, follows:

Actuarial valuation date	12/31/14	12/31/13	12/31/12
Actuarial Valuation of Assets (AVA)	\$0	\$0	\$0
Actuarial Accrued Liability (AAL)	\$1,395,855	\$1,287,256	\$1,131,037
Unfunded Actuarial Accrued Asset	\$1,395,355	\$1,287,256	\$1,131,037
Funded Ratio	0.00%	0.00%	0.00%
Annual Covered Payroll	\$7,602,610	\$7,274,941	\$7,274,941
UAAL as % of payroll	63.37%	41.48%	15.55%

Note: The plan receives an actuarial valuation biennially.

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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Brazos Valley Home Consortium Fund - This fund is used to account for pass through funding from HUD related to the Brazos Valley Home Consortium.

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

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

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

WC Equipment Fund - This fund is used to account for collection and expenditure of funds dedicated to equipment for law enforcement.

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

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

DEBT SERVICE

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

Tax Note Series 2007 Fund - This fund is used to account for the accumulation of resources and the payment of Tax Note Series 2007.

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

Forfeiture Fund - This fund is used to account for money seized by law enforcement and held awaiting court proceedings.

Community Service Restitution - This fund is used to account for money paid by defendants in lieu of community service.

BPA/DA Seized Money - This fund is used to account for seized money until final disposition of the funds are made by the District Court.

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,904,774	\$ 585,641	\$ 3,490,415
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	140,212	140,212
<i>Intergovernmental</i>	5,400	--	5,400
Restricted assets:			
<i>Cash and cash equivalents</i>	--	379,547	379,547
Total Assets	\$ 2,910,174	\$ 1,105,400	\$ 4,015,574
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accrued liabilities and other payables</i>	\$ 48,409	\$ --	\$ 48,409
<i>Due to other funds</i>	350,308	--	350,308
<i>Due to others</i>	1,163	--	1,163
Total Liabilities	399,880	--	399,880
Deferred Inflows of Resources:			
<i>Deferred revenue</i>	--	138,665	138,665
<i>Taxes collected in advance</i>	--	379,547	379,547
Total Deferred Inflows of Resources	--	518,212	518,212
Fund balances:			
<i>Restricted</i>	1,956,860	587,188	2,544,048
<i>Committed</i>	553,434	--	553,434
Total fund balances	2,510,294	587,188	3,097,482
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 \$ 2,910,174	 \$ 1,105,400	 \$ 4,015,574

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 176,558	\$ 548,187	\$ 724,745
<i>Intergovernmental</i>	986,259	--	986,259
<i>Charges for services</i>	248,606	--	248,606
<i>Interest</i>	23,188	5,602	28,790
<i>Miscellaneous</i>	180,312	--	180,312
Total revenues	<u>1,614,923</u>	<u>553,789</u>	<u>2,168,712</u>
Expenditures:			
Current:			
<i>General administration</i>	129,220	--	129,220
<i>Judicial</i>	958,832	--	958,832
<i>Legal</i>	3,649	--	3,649
<i>Public facilities</i>	17,438	--	17,438
<i>Public safety</i>	122,556	--	122,556
<i>Public transportation</i>	291,236	--	291,236
<i>Health and welfare</i>	660,695	--	660,695
<i>Culture and recreation</i>	120,126	--	120,126
Debt service:			
<i>Principal</i>	--	320,000	320,000
<i>Interest and fiscal charges</i>	--	161,044	161,044
Total expenditures	<u>2,303,752</u>	<u>481,044</u>	<u>2,784,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(688,829)</u>	<u>72,745</u>	<u>(616,084)</u>
Other financing sources (uses):			
<i>Transfers in</i>	505,807	--	505,807
<i>Transfers out</i>	(46,512)	--	(46,512)
Total other financing sources (uses)	<u>459,295</u>	<u>--</u>	<u>459,295</u>
Net change in fund balances	(229,534)	72,745	(156,789)
Fund balances, January 1	2,739,828	514,443	3,254,271
Fund balances, December 31	<u>\$ 2,510,294</u>	<u>\$ 587,188</u>	<u>\$ 3,097,482</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney</u>	<u>District Attorney Hot Check</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 954,000	\$ 72,147	\$ 58,683	\$ 13,817
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 954,000</u>	<u>\$ 72,147</u>	<u>\$ 58,683</u>	<u>\$ 13,817</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ 48,409	\$ --
<i>Due to other funds</i>	345,308	--	--	--
<i>Due to others</i>	--	--	1,163	--
Total Liabilities	<u>345,308</u>	<u>--</u>	<u>49,572</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	608,692	72,147	9,111	13,817
<i>Committed</i>	--	--	--	--
Total fund balances	<u>608,692</u>	<u>72,147</u>	<u>9,111</u>	<u>13,817</u>
Total Liabilities and Fund Balances	<u>\$ 954,000</u>	<u>\$ 72,147</u>	<u>\$ 58,683</u>	<u>\$ 13,817</u>

<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 167,624	\$ 138,694	\$ 40,438	\$ 36,818	\$ 12,910
--	--	--	--	--
<u>\$ 167,624</u>	<u>\$ 138,694</u>	<u>\$ 40,438</u>	<u>\$ 36,818</u>	<u>\$ 12,910</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	40,438	36,818	12,910
167,624	138,694	--	--	--
<u>167,624</u>	<u>138,694</u>	<u>40,438</u>	<u>36,818</u>	<u>12,910</u>
<u>\$ 167,624</u>	<u>\$ 138,694</u>	<u>\$ 40,438</u>	<u>\$ 36,818</u>	<u>\$ 12,910</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

	Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation
ASSETS				
<i>Cash and cash equivalents</i>	\$ 66,947	\$ 21,544	\$ 6,659	\$ 85,649
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 66,947</u>	<u>\$ 21,544</u>	<u>\$ 6,659</u>	<u>\$ 85,649</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	66,947	21,544	6,659	85,649
<i>Committed</i>	--	--	--	--
Total fund balances	<u>66,947</u>	<u>21,544</u>	<u>6,659</u>	<u>85,649</u>
Total Liabilities and Fund Balances	<u>\$ 66,947</u>	<u>\$ 21,544</u>	<u>\$ 6,659</u>	<u>\$ 85,649</u>

<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>	<u>County and District Court Technology</u>	<u>Record Preservation</u>	<u>Archive Fee County Clerk</u>
\$ 220,106	\$ 24,122	\$ 10,247	\$ 233,566	\$ 22,896
--	--	--	--	--
<u>\$ 220,106</u>	<u>\$ 24,122</u>	<u>\$ 10,247</u>	<u>\$ 233,566</u>	<u>\$ 22,896</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	24,122	10,247	233,566	22,896
220,106	--	--	--	--
<u>220,106</u>	<u>24,122</u>	<u>10,247</u>	<u>233,566</u>	<u>22,896</u>
<u>\$ 220,106</u>	<u>\$ 24,122</u>	<u>\$ 10,247</u>	<u>\$ 233,566</u>	<u>\$ 22,896</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,544	\$ 2,329	\$ 283	\$ 7,142
Receivables (net of allowances for uncollectibles):				
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 1,544</u>	<u>\$ 2,329</u>	<u>\$ 283</u>	<u>\$ 7,142</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	--	2,329	283	7,142
<i>Committed</i>	1,544	--	--	--
Total fund balances	<u>1,544</u>	<u>2,329</u>	<u>283</u>	<u>7,142</u>
Total Liabilities and Fund Balances	<u>\$ 1,544</u>	<u>\$ 2,329</u>	<u>\$ 283</u>	<u>\$ 7,142</u>

<u>Constable #4 Training Fund</u>	<u>Courthouse Security</u>	<u>District Court Archive</u>	<u>Unclaimed and Abandoned Property</u>	<u>Homeland Security</u>
\$ 5,863	\$ 123,793	\$ 4,140	\$ 10,122	\$ 534
--	--	--	--	--
<u>\$ 5,863</u>	<u>\$ 123,793</u>	<u>\$ 4,140</u>	<u>\$ 10,122</u>	<u>\$ 534</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
5,863	123,793	4,140	10,122	534
--	--	--	--	--
<u>5,863</u>	<u>123,793</u>	<u>4,140</u>	<u>10,122</u>	<u>534</u>
<u>\$ 5,863</u>	<u>\$ 123,793</u>	<u>\$ 4,140</u>	<u>\$ 10,122</u>	<u>\$ 534</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

	<u>Community Development Program</u>	<u>Tobacco Settlement</u>	<u>Clerks Election</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 5,209	\$ 319,508	\$ 18,604
Receivables (net of allowances for uncollectibles):			
<i>Intergovernmental</i>	--	--	--
Total Assets	<u>\$ 5,209</u>	<u>\$ 319,508</u>	<u>\$ 18,604</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	5,000	--	--
<i>Due to others</i>	--	--	--
Total Liabilities	<u>5,000</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Restricted</i>	209	319,508	--
<i>Committed</i>	--	--	18,604
Total fund balances	<u>209</u>	<u>319,508</u>	<u>18,604</u>
Total Liabilities and Fund Balances	<u>\$ 5,209</u>	<u>\$ 319,508</u>	<u>\$ 18,604</u>

<u>HAVA Grant Equipment</u>	<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>	<u>SO Training Fund</u>	<u>WC Equipment Fund</u>
\$ 3,440	\$ 26,818	\$ 6,862	\$ 5,015	\$ 72,023
--	--	--	5,400	--
<u>\$ 3,440</u>	<u>\$ 26,818</u>	<u>\$ 6,862</u>	<u>\$ 10,415</u>	<u>\$ 72,023</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,440	26,818	--	10,415	72,023
--	--	6,862	--	--
<u>3,440</u>	<u>26,818</u>	<u>6,862</u>	<u>10,415</u>	<u>72,023</u>
<u>\$ 3,440</u>	<u>\$ 26,818</u>	<u>\$ 6,862</u>	<u>\$ 10,415</u>	<u>\$ 72,023</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2014

	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 102,509	\$ 2,169	\$ 2,904,774
Receivables (net of allowances for uncollectibles):			
<i>Intergovernmental</i>	--	--	5,400
Total Assets	<u>\$ 102,509</u>	<u>\$ 2,169</u>	<u>\$ 2,910,174</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ 48,409
<i>Due to other funds</i>	--	--	350,308
<i>Due to others</i>	--	--	1,163
Total Liabilities	<u>--</u>	<u>--</u>	<u>399,880</u>
Fund balances:			
<i>Restricted</i>	102,509	2,169	1,956,860
<i>Committed</i>	--	--	553,434
Total fund balances	<u>102,509</u>	<u>2,169</u>	<u>2,510,294</u>
Total Liabilities and Fund Balances	<u>\$ 102,509</u>	<u>\$ 2,169</u>	<u>\$ 2,910,174</u>

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	HWY 290/36	JP Technology	District Attorney	District Attorney Hot Check
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	388,500	--
<i>Charges for services</i>	--	10,045	--	8,694
<i>Interest</i>	9,256	--	--	170
<i>Miscellaneous</i>	--	--	655	--
Total revenues	<u>9,256</u>	<u>10,045</u>	<u>389,155</u>	<u>8,864</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	14,964	901,779	18,319
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	277,325	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>277,325</u>	<u>14,964</u>	<u>901,779</u>	<u>18,319</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(268,069)</u>	 <u>(4,919)</u>	 <u>(512,624)</u>	 <u>(9,455)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	494,747	75
<i>Transfers out</i>	--	--	(40,636)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>454,111</u>	<u>75</u>
Net change in fund balances	(268,069)	(4,919)	(58,513)	(9,380)
Fund balances, January 1	876,761	77,066	67,624	23,197
Fund balances, December 31	<u>\$ 608,692</u>	<u>\$ 72,147</u>	<u>\$ 9,111</u>	<u>\$ 13,817</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
150	420	11,194	8,459	--
132,257	1,401	2,524	--	--
<u>132,407</u>	<u>1,821</u>	<u>13,718</u>	<u>8,459</u>	<u>3,173</u>
--	2,057	5,928	--	--
--	--	--	--	--
--	--	--	3,649	--
--	--	--	--	2,065
--	--	--	--	--
96,873	--	--	--	--
<u>96,873</u>	<u>2,057</u>	<u>5,928</u>	<u>3,649</u>	<u>2,065</u>
35,534	(236)	7,790	4,810	1,108
--	--	--	--	--
--	--	(882)	(4,994)	--
--	--	<u>(882)</u>	<u>(4,994)</u>	--
35,534	(236)	6,908	(184)	1,108
132,090	138,930	33,530	37,002	11,802
<u>\$ 167,624</u>	<u>\$ 138,694</u>	<u>\$ 40,438</u>	<u>\$ 36,818</u>	<u>\$ 12,910</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	Forfeiture of Assets
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	4,718	2,541	--
<i>Interest</i>	847	155	53	--
<i>Miscellaneous</i>	952	--	--	--
Total revenues	<u>1,799</u>	<u>4,873</u>	<u>2,594</u>	<u>--</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	2,699
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	7,938	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>7,938</u>	<u>--</u>	<u>--</u>	<u>2,699</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,139)</u>	<u>4,873</u>	<u>2,594</u>	<u>(2,699)</u>
Other financing sources (uses):				
<i>Transfers in</i>	6,000	4,985	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>6,000</u>	<u>4,985</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(139)	9,858	2,594	(2,699)
Fund balances, January 1	67,086	11,686	4,065	2,699
Fund balances, December 31	<u>\$ 66,947</u>	<u>\$ 21,544</u>	<u>\$ 6,659</u>	<u>\$ --</u>

C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology	Record Preservation
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
77,066	--	6,697	2,367	18,002
521	1,841	179	--	2,069
--	--	--	--	--
<u>77,587</u>	<u>1,841</u>	<u>6,876</u>	<u>2,367</u>	<u>20,071</u>
43,885	--	--	--	--
--	--	2,030	--	17,717
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>43,885</u>	<u>--</u>	<u>2,030</u>	<u>--</u>	<u>17,717</u>
<u>33,702</u>	<u>1,841</u>	<u>4,846</u>	<u>2,367</u>	<u>2,354</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
33,702	1,841	4,846	2,367	2,354
51,947	218,265	19,276	7,880	231,212
<u>\$ 85,649</u>	<u>\$ 220,106</u>	<u>\$ 24,122</u>	<u>\$ 10,247</u>	<u>\$ 233,566</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Archive Fee County Clerk	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	2,920	715
Charges for services	70,491	--	23	--
Interest	--	63	5	3
Miscellaneous	--	--	--	--
Total revenues	<u>70,491</u>	<u>63</u>	<u>2,948</u>	<u>718</u>
Expenditures:				
Current:				
General administration	64,192	12,866	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	745	435
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Total expenditures	<u>64,192</u>	<u>12,866</u>	<u>745</u>	<u>435</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,299</u>	<u>(12,803)</u>	<u>2,203</u>	<u>283</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	6,299	(12,803)	2,203	283
Fund balances, January 1	16,597	14,347	126	--
Fund balances, December 31	<u>\$ 22,896</u>	<u>\$ 1,544</u>	<u>\$ 2,329</u>	<u>\$ 283</u>

Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property
\$ --	\$ --	\$ --	\$ --	\$ --
650	650	--	--	--
--	--	22,669	4,140	--
58	51	--	--	80
--	--	--	--	950
<u>708</u>	<u>701</u>	<u>22,669</u>	<u>4,140</u>	<u>1,030</u>
--	--	--	--	292
--	--	--	--	--
--	--	17,438	--	--
215	613	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>215</u>	<u>613</u>	<u>17,438</u>	<u>--</u>	<u>292</u>
493	88	5,231	4,140	738
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
493	88	5,231	4,140	738
6,649	5,775	118,562	--	9,384
<u>\$ 7,142</u>	<u>\$ 5,863</u>	<u>\$ 123,793</u>	<u>\$ 4,140</u>	<u>\$ 10,122</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Homeland Security	Community Development Program	Tobacco Settlement	Clerks Election
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	27,957	27,744	--
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	4	19	2,709	199
<i>Miscellaneous</i>	--	--	--	3,258
Total revenues	<u>4</u>	<u>27,976</u>	<u>30,453</u>	<u>3,457</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	53,974	--
<i>Public transportation</i>	--	--	--	13,911
<i>Health and welfare</i>	--	28,157	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>28,157</u>	<u>53,974</u>	<u>13,911</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>(181)</u>	<u>(23,521)</u>	<u>(10,454)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	4	(181)	(23,521)	(10,454)
Fund balances, January 1	530	390	343,029	29,058
Fund balances, December 31	<u>\$ 534</u>	<u>\$ 209</u>	<u>\$ 319,508</u>	<u>\$ 18,604</u>

HAVA Grant Equipment	Brazos Valley Home Consortium	Rural Health Pilot Program	Bail Bond	SO Training Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	527,727	--	--	9,396
--	--	--	1,500	--
--	--	223	82	39
--	--	--	--	--
<u>--</u>	<u>527,727</u>	<u>223</u>	<u>1,582</u>	<u>9,435</u>
--	--	--	--	--
--	--	--	4,023	--
--	--	--	--	--
--	--	--	--	600
--	527,727	--	--	--
--	--	--	--	--
<u>--</u>	<u>527,727</u>	<u>--</u>	<u>4,023</u>	<u>600</u>
--	--	223	(2,441)	8,835
--	--	--	--	--
--	--	--	--	--
--	--	223	(2,441)	8,835
3,440	--	26,595	9,303	1,580
<u>\$ 3,440</u>	<u>\$ --</u>	<u>\$ 26,818</u>	<u>\$ 6,862</u>	<u>\$ 10,415</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	WC Equipment Fund	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
<i>Taxes</i>	\$ --	\$ 176,558	\$ --	\$ 176,558
<i>Intergovernmental</i>	--	--	--	986,259
<i>Charges for services</i>	--	--	--	248,606
<i>Interest</i>	512	951	5	23,188
<i>Miscellaneous</i>	35,766	--	1,900	180,312
Total revenues	<u>36,278</u>	<u>177,509</u>	<u>1,905</u>	<u>1,614,923</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	129,220
<i>Judicial</i>	--	--	--	958,832
<i>Legal</i>	--	--	--	3,649
<i>Public facilities</i>	--	--	--	17,438
<i>Public safety</i>	61,052	--	158	122,556
<i>Public transportation</i>	--	--	--	291,236
<i>Health and welfare</i>	--	--	--	660,695
<i>Culture and recreation</i>	--	120,126	--	120,126
Total expenditures	<u>61,052</u>	<u>120,126</u>	<u>158</u>	<u>2,303,752</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,774)</u>	<u>57,383</u>	<u>1,747</u>	<u>(688,829)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	505,807
<i>Transfers out</i>	--	--	--	(46,512)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>459,295</u>
Net change in fund balances	(24,774)	57,383	1,747	(229,534)
Fund balances, January 1	96,797	45,126	422	2,739,828
Fund balances, December 31	<u>\$ 72,023</u>	<u>\$ 102,509</u>	<u>\$ 2,169</u>	<u>\$ 2,510,294</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 6,000	\$ 9,256	\$ 3,256
Total Interest	<u>6,000</u>	<u>9,256</u>	<u>3,256</u>
Total revenues	<u>6,000</u>	<u>9,256</u>	<u>3,256</u>
Disbursements:			
Current:			
Public transportation			
Capital outlay	277,325	277,325	--
Total Public Transportation	<u>277,325</u>	<u>277,325</u>	<u>--</u>
Total expenditures	<u>277,325</u>	<u>277,325</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(271,325)</u>	<u>(268,069)</u>	<u>3,256</u>
Other financing sources (uses):			
Transfers in	--	268,069	268,069
Total other financing sources (uses)	<u>--</u>	<u>268,069</u>	<u>268,069</u>
Net change in unrestricted cash balances	(271,325)	--	271,325
Unrestricted cash, January 1	954,000	954,000	--
Unrestricted cash, December 31	<u>\$ 682,675</u>	<u>\$ 954,000</u>	<u>\$ 271,325</u>

WASHINGTON COUNTY, TEXAS
 JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
Justice court number one fees	\$ 5,000	\$ 2,670	\$ (2,330)
Justice court number two fees	2,500	1,414	(1,086)
Justice court number three fees	3,500	1,848	(1,652)
Justice court number four fees	7,000	4,113	(2,887)
Total Charges for services	<u>18,000</u>	<u>10,045</u>	<u>(7,955)</u>
Total revenues	<u>18,000</u>	<u>10,045</u>	<u>(7,955)</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>Justice Court Number One</i>			
Supplies	10,485	9,742	743
Other services and charges	7,610	5,222	2,388
Capital outlay	15,405	--	15,405
Total Justice Court Number One	<u>33,500</u>	<u>14,964</u>	<u>18,536</u>
Total Judicial	<u>33,500</u>	<u>14,964</u>	<u>18,536</u>
Total expenditures	<u>33,500</u>	<u>14,964</u>	<u>18,536</u>
Net change in unrestricted cash balances	<u>(15,500)</u>	<u>(4,919)</u>	<u>10,581</u>
Unrestricted cash, January 1	77,066	77,066	--
Unrestricted cash, December 31	<u>\$ 61,566</u>	<u>\$ 72,147</u>	<u>\$ 10,581</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
Federal shared revenues	\$ 824,578	\$ 852,836	\$ 28,258
State shared revenues	29,100	30,410	1,310
Total Intergovernmental	<u>853,678</u>	<u>883,246</u>	<u>29,568</u>
Miscellaneous			
Miscellaneous	--	655	655
Total Miscellaneous	<u>--</u>	<u>655</u>	<u>655</u>
Total revenues	<u>853,678</u>	<u>883,901</u>	<u>30,223</u>
Disbursements:			
Current:			
Judicial			
District Attorney			
Personnel services	538,509	537,491	1,018
Benefits	221,481	211,716	9,765
Supplies	14,428	12,862	1,566
Other services and charges	79,260	69,012	10,248
Capital outlay	28,000	23,856	4,144
Total District Attorney	<u>881,678</u>	<u>854,937</u>	<u>26,741</u>
Total Judicial	<u>881,678</u>	<u>854,937</u>	<u>26,741</u>
Total expenditures	<u>881,678</u>	<u>854,937</u>	<u>26,741</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(28,000)</u>	<u>28,964</u>	<u>56,964</u>
Other financing sources (uses):			
Transfers out	(80,773)	(78,977)	1,796
Total other financing sources (uses)	<u>(80,773)</u>	<u>(78,977)</u>	<u>1,796</u>
Net change in unrestricted cash balances	(108,773)	(50,013)	58,760
Unrestricted cash, January 1	108,696	108,696	--
Unrestricted cash, December 31	<u>\$ (77)</u>	<u>\$ 58,683</u>	<u>\$ 58,760</u>

WASHINGTON COUNTY, TEXAS
 EMS DONATIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 20	\$ 150	\$ 130
Total Interest	<u>20</u>	<u>150</u>	<u>130</u>
Miscellaneous			
Contributions and donations	40,000	132,257	92,257
Total Miscellaneous	<u>40,000</u>	<u>132,257</u>	<u>92,257</u>
Total revenues	<u>40,020</u>	<u>132,407</u>	<u>92,387</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Personnel services	6,000	6,000	--
Benefits	8,089	8,086	3
Supplies	44,013	44,012	1
Other services and charges	13,036	13,035	1
Capital outlay	25,740	25,740	--
Total Emergency Medical Services	<u>96,878</u>	<u>96,873</u>	<u>5</u>
Total Health and Welfare	<u>96,878</u>	<u>96,873</u>	<u>5</u>
Total expenditures	<u>96,878</u>	<u>96,873</u>	<u>5</u>
Net change in unrestricted cash balances	(56,858)	35,534	92,392
Unrestricted cash, January 1	132,090	132,090	--
Unrestricted cash, December 31	<u>\$ 75,232</u>	<u>\$ 167,624</u>	<u>\$ 92,392</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-9
 Page 1 of 4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 73,500	\$ 77,066	\$ 3,566
<i>Total Charges for services</i>	<u>73,500</u>	<u>77,066</u>	<u>3,566</u>
<i>Interest</i>			
<i>Interest</i>	400	521	121
<i>Total Interest</i>	<u>400</u>	<u>521</u>	<u>121</u>
<i>Total revenues</i>	<u>73,900</u>	<u>77,587</u>	<u>3,687</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	16,000	14,026	1,974
<i>Other services and charges</i>	30,200	27,423	2,777
<i>Capital outlay</i>	15,000	2,436	12,564
<i>Total County Clerk</i>	<u>61,200</u>	<u>43,885</u>	<u>17,315</u>
<i>Total General Administration</i>	<u>61,200</u>	<u>43,885</u>	<u>17,315</u>
<i>Total expenditures</i>	<u>61,200</u>	<u>43,885</u>	<u>17,315</u>
Net change in unrestricted cash balances	12,700	33,702	21,002
Unrestricted cash, January 1	51,947	51,947	--
Unrestricted cash, December 31	<u>\$ 64,647</u>	<u>\$ 85,649</u>	<u>\$ 21,002</u>

WASHINGTON COUNTY, TEXAS
RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 5,500	\$ 6,696	\$ 1,196
<i>Total Charges for services</i>	<u>5,500</u>	<u>6,696</u>	<u>1,196</u>
<i>Interest</i>			
<i>Interest</i>	200	179	(21)
<i>Total Interest</i>	<u>200</u>	<u>179</u>	<u>(21)</u>
Total revenues	<u>5,700</u>	<u>6,875</u>	<u>1,175</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Supplies</i>	4,000	2,030	1,970
<i>Total District Clerk</i>	<u>4,000</u>	<u>2,030</u>	<u>1,970</u>
Total Judicial	<u>4,000</u>	<u>2,030</u>	<u>1,970</u>
Total expenditures	<u>4,000</u>	<u>2,030</u>	<u>1,970</u>
Net change in unrestricted cash balances	1,700	4,845	3,145
Unrestricted cash, January 1	19,276	19,276	--
Unrestricted cash, December 31	<u>\$ 20,976</u>	<u>\$ 24,121</u>	<u>\$ 3,145</u>

WASHINGTON COUNTY, TEXAS
 RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 20,500	\$ 18,504	\$ (1,996)
<i>Total Charges for services</i>	<u>20,500</u>	<u>18,504</u>	<u>(1,996)</u>
<i>Interest</i>			
<i>Interest</i>	2,000	2,070	70
<i>Total Interest</i>	<u>2,000</u>	<u>2,070</u>	<u>70</u>
<i>Total revenues</i>	<u>22,500</u>	<u>20,574</u>	<u>(1,926)</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Supplies</i>	4,790	1,390	3,400
<i>Other services and charges</i>	7,000	4,620	2,380
<i>Capital outlay</i>	12,210	12,210	--
<i>Total District Clerk</i>	<u>24,000</u>	<u>18,220</u>	<u>5,780</u>
<i>Total Judicial</i>	<u>24,000</u>	<u>18,220</u>	<u>5,780</u>
<i>Total expenditures</i>	<u>24,000</u>	<u>18,220</u>	<u>5,780</u>
Net change in unrestricted cash balances	(1,500)	2,354	3,854
Unrestricted cash, January 1	231,212	231,212	--
Unrestricted cash, December 31	<u>\$ 229,712</u>	<u>\$ 233,566</u>	<u>\$ 3,854</u>

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 65,000	\$ 70,491	\$ 5,491
Total Charges for services	<u>65,000</u>	<u>70,491</u>	<u>5,491</u>
Total revenues	<u>65,000</u>	<u>70,491</u>	<u>5,491</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	562	--	562
Other services and charges	4,038	4,038	--
Capital outlay	65,000	60,154	4,846
Total County Clerk	<u>69,600</u>	<u>64,192</u>	<u>5,408</u>
Total General Administration	<u>69,600</u>	<u>64,192</u>	<u>5,408</u>
Total expenditures	<u>69,600</u>	<u>64,192</u>	<u>5,408</u>
Net change in unrestricted cash balances	(4,600)	6,299	10,899
Unrestricted cash, January 1	16,597	16,597	--
Unrestricted cash, December 31	<u>\$ 11,997</u>	<u>\$ 22,896</u>	<u>\$ 10,899</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 31,500	\$ 22,668	\$ (8,832)
Total Charges for services	<u>31,500</u>	<u>22,668</u>	<u>(8,832)</u>
Total revenues	<u>31,500</u>	<u>22,668</u>	<u>(8,832)</u>
Disbursements:			
Current:			
Public facilities			
County Courthouse			
Supplies	17,007	17,006	1
Other services and charges	432	432	--
Total County Courthouse	<u>17,439</u>	<u>17,438</u>	<u>1</u>
Total Public Facilities	<u>17,439</u>	<u>17,438</u>	<u>1</u>
Total expenditures	<u>17,439</u>	<u>17,438</u>	<u>1</u>
Net change in unrestricted cash balances	14,061	5,230	(8,831)
Unrestricted cash, January 1	118,562	118,562	--
Unrestricted cash, December 31	<u>\$ 132,623</u>	<u>\$ 123,792</u>	<u>\$ (8,831)</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 20,000	\$ 27,744	\$ 7,744
Total Intergovernmental	<u>20,000</u>	<u>27,744</u>	<u>7,744</u>
Interest			
Interest	3,000	2,709	(291)
Total Interest	<u>3,000</u>	<u>2,709</u>	<u>(291)</u>
Total revenues	<u>23,000</u>	<u>30,453</u>	<u>7,453</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Capital outlay	53,980	53,974	6
Total Sheriff	<u>53,980</u>	<u>53,974</u>	<u>6</u>
Total Public Safety	<u>53,980</u>	<u>53,974</u>	<u>6</u>
Total expenditures	<u>53,980</u>	<u>53,974</u>	<u>6</u>
Net change in unrestricted cash balances	(30,980)	(23,521)	7,459
Unrestricted cash, January 1	343,029	343,029	--
Unrestricted cash, December 31	<u>\$ 312,049</u>	<u>\$ 319,508</u>	<u>\$ 7,459</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Ad valorem tax	\$ 472,722	\$ 543,812	\$ 71,090
Penalty and interest	5,100	4,985	(115)
Total Taxes	<u>477,822</u>	<u>548,797</u>	<u>70,975</u>
Interest			
Interest	3,100	5,602	2,502
Total Interest	<u>3,100</u>	<u>5,602</u>	<u>2,502</u>
Total revenues	<u>480,922</u>	<u>554,399</u>	<u>73,477</u>
Disbursements:			
Debt service:			
Principal	320,000	320,000	--
Interest and fiscal charges	162,644	161,044	1,600
Total expenditures	<u>482,644</u>	<u>481,044</u>	<u>1,600</u>
Net change in unrestricted cash balances	(1,722)	73,355	75,077
Unrestricted cash, January 1	512,285	512,285	--
Unrestricted cash, December 31	<u>\$ 510,563</u>	<u>\$ 585,640</u>	<u>\$ 75,077</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2014

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 34,394	\$ 1,320,019	\$ 176,544	\$ 1,530,957
Total Assets	<u>\$ 34,394</u>	<u>\$ 1,320,019</u>	<u>\$ 176,544</u>	<u>\$ 1,530,957</u>
LIABILITIES				
NET POSITION				
<i>Held in trust for other purposes</i>	<u>\$ 34,394</u>	<u>\$ 1,320,019</u>	<u>\$ 176,544</u>	<u>\$ 1,530,957</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
Investment Income	\$ 252	\$ 11,968	\$ 1,230	\$ 13,450
Lease income	--	256,876	33,409	290,285
Miscellaneous	--	--	--	--
Total Additions	<u>252</u>	<u>268,844</u>	<u>34,639</u>	<u>303,735</u>
Deductions:				
Administrative Expenses	1,931	37,049	--	38,980
Payments to schools	--	233,967	--	233,967
Total Deductions	<u>1,931</u>	<u>271,016</u>	<u>--</u>	<u>272,947</u>
Change in Net Position	(1,679)	(2,172)	34,639	30,788
Net Position-Beginning of the Year	36,073	1,322,191	141,905	1,500,169
Net Position-End of the Year	<u>\$ 34,394</u>	<u>\$ 1,320,019</u>	<u>\$ 176,544</u>	<u>\$ 1,530,957</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2014

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
<i>Cash and cash equivalents</i>	\$ 6,158	\$ 3,493	\$ 2,662	\$ 4,944
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 6,158</u>	<u>\$ 3,493</u>	<u>\$ 2,662</u>	<u>\$ 4,944</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 6,158	\$ 3,493	\$ 2,662	\$ 4,944
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 6,158</u>	<u>\$ 3,493</u>	<u>\$ 2,662</u>	<u>\$ 4,944</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 413,614	\$ 597,482	\$ 70,194	\$ 1,032,984	\$ 314
--	--	--	--	--
<u>\$ 413,614</u>	<u>\$ 597,482</u>	<u>\$ 70,194</u>	<u>\$ 1,032,984</u>	<u>\$ 314</u>
\$ 7,972	\$ 4,872	\$ --	\$ --	\$ --
--	--	--	1,027,110	--
405,642	592,610	70,194	5,874	314
<u>\$ 413,614</u>	<u>\$ 597,482</u>	<u>\$ 70,194</u>	<u>\$ 1,032,984</u>	<u>\$ 314</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2014

	Criminal Justice	Snack Account
ASSETS		
<i>Cash and cash equivalents</i>	\$ 54,261	\$ 3,134
<i>Due from other funds</i>	30,102	--
Total Assets	<u>\$ 84,363</u>	<u>\$ 3,134</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ --
<i>Due to other governments</i>	83,027	--
<i>Due to others</i>	1,336	3,134
Total Liabilities	<u>\$ 84,363</u>	<u>\$ 3,134</u>

<u>Forfeiture</u>	<u>Community Service Restitution</u>	<u>BPA/DA Seized Money</u>	<u>Total Agency Funds (See Exhibit A-7)</u>
\$ 6,086	\$ 49,476	\$ 25,895	\$ 2,270,697
--	--	--	30,102
<u>\$ 6,086</u>	<u>\$ 49,476</u>	<u>\$ 25,895</u>	<u>\$ 2,300,799</u>
\$ --	\$ --	\$ --	\$ 30,102
--	--	--	1,110,137
6,086	49,476	25,895	1,160,560
<u>\$ 6,086</u>	<u>\$ 49,476</u>	<u>\$ 25,895</u>	<u>\$ 2,300,800</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-19

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 3,499	\$ 230,079	\$ 227,420	\$ 6,158
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,499</u>	<u>\$ 230,079</u>	<u>\$ 227,420</u>	<u>\$ 6,158</u>
LIABILITIES				
Due to Other Funds	\$ 3,499	\$ 230,079	\$ 227,420	\$ 6,158
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 3,499</u>	<u>\$ 230,079</u>	<u>\$ 227,420</u>	<u>\$ 6,158</u>
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 3,691	\$ 151,982	\$ 152,180	\$ 3,493
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,691</u>	<u>\$ 151,982</u>	<u>\$ 152,180</u>	<u>\$ 3,493</u>
LIABILITIES				
Due to Other Funds	\$ 3,691	\$ 151,982	\$ 152,180	\$ 3,493
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 3,691</u>	<u>\$ 151,982</u>	<u>\$ 152,180</u>	<u>\$ 3,493</u>
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 3,829	\$ 199,761	\$ 200,928	\$ 2,662
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,829</u>	<u>\$ 199,761</u>	<u>\$ 200,928</u>	<u>\$ 2,662</u>
LIABILITIES				
Due to Other Funds	\$ 3,829	\$ 199,761	\$ 200,928	\$ 2,662
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 3,829</u>	<u>\$ 199,761</u>	<u>\$ 200,928</u>	<u>\$ 2,662</u>
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 4,173	\$ 325,090	\$ 324,319	\$ 4,944
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 4,173</u>	<u>\$ 325,090</u>	<u>\$ 324,319</u>	<u>\$ 4,944</u>
LIABILITIES				
Due to Other Funds	\$ 4,173	\$ 325,090	\$ 324,319	\$ 4,944
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 4,173</u>	<u>\$ 325,090</u>	<u>\$ 324,319</u>	<u>\$ 4,944</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-19

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 113,840	\$ 1,358,549	\$ 1,058,775	\$ 413,614
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 113,840</u>	<u>\$ 1,358,549</u>	<u>\$ 1,058,775</u>	<u>\$ 413,614</u>
LIABILITIES				
Due to Other Funds	\$ 12,621	\$ 861,626	\$ 866,275	\$ 7,972
Due to Other Governments	--	--	--	--
Due to Others	101,219	496,923	192,500	405,642
Total Liabilities	<u>\$ 113,840</u>	<u>\$ 1,358,549</u>	<u>\$ 1,058,775</u>	<u>\$ 413,614</u>
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 746,848	\$ 814,470	\$ 963,836	\$ 597,482
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 746,848</u>	<u>\$ 814,470</u>	<u>\$ 963,836</u>	<u>\$ 597,482</u>
LIABILITIES				
Due to Other Funds	\$ 6,721	\$ 336,469	\$ 338,317	\$ 4,873
Due to Other Governments	--	--	--	--
Due to Others	740,127	478,001	625,519	592,609
Total Liabilities	<u>\$ 746,848</u>	<u>\$ 814,470</u>	<u>\$ 963,836</u>	<u>\$ 597,482</u>
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 70,653	\$ 313,091	\$ 313,550	\$ 70,194
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 70,653</u>	<u>\$ 313,091</u>	<u>\$ 313,550</u>	<u>\$ 70,194</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	70,653	313,091	313,550	70,194
Total Liabilities	<u>\$ 70,653</u>	<u>\$ 313,091</u>	<u>\$ 313,550</u>	<u>\$ 70,194</u>
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 524,800	\$ 16,737,071	\$ 16,228,887	\$ 1,032,984
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 524,800</u>	<u>\$ 16,737,071</u>	<u>\$ 16,228,887</u>	<u>\$ 1,032,984</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 6,367,987	\$ 6,367,987	\$ --
Due to Other Governments	520,619	10,367,350	9,860,859	1,027,110
Due to Others	4,181	1,734	41	5,874
Total Liabilities	<u>\$ 524,800</u>	<u>\$ 16,737,071</u>	<u>\$ 16,228,887</u>	<u>\$ 1,032,984</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-19

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 412	\$ 86,612	\$ 86,710	\$ 314
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 412</u>	<u>\$ 86,612</u>	<u>\$ 86,710</u>	<u>\$ 314</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	412	86,612	86,710	314
Total Liabilities	<u>\$ 412</u>	<u>\$ 86,612</u>	<u>\$ 86,710</u>	<u>\$ 314</u>
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ --	\$ 12,381,845	\$ 12,381,845	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 12,381,845</u>	<u>\$ 12,381,845</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 12,381,845	\$ 12,381,845	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ --</u>	<u>\$ 12,381,845</u>	<u>\$ 12,381,845</u>	<u>\$ --</u>
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 59,613	\$ 472,121	\$ 477,473	\$ 54,261
Investments	--	--	--	--
Due from Other Funds	34,534	30,102	34,534	30,102
Total Assets	<u>\$ 94,147</u>	<u>\$ 502,223</u>	<u>\$ 512,007</u>	<u>\$ 84,363</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 74,709	\$ 74,709	\$ --
Due to Other Governments	93,437	426,178	436,588	83,027
Due to Others	710	1,336	710	1,336
Total Liabilities	<u>\$ 94,147</u>	<u>\$ 502,223</u>	<u>\$ 512,007</u>	<u>\$ 84,363</u>
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 2,470	\$ 3,590	\$ 2,926	\$ 3,134
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2,470</u>	<u>\$ 3,590</u>	<u>\$ 2,926</u>	<u>\$ 3,134</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	2,470	3,590	2,926	3,134
Total Liabilities	<u>\$ 2,470</u>	<u>\$ 3,590</u>	<u>\$ 2,926</u>	<u>\$ 3,134</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-19

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Forfeiture				
ASSETS				
Cash and cash equivalents	\$ 5,696	\$ 10,567	\$ 10,177	\$ 6,086
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 5,696</u>	<u>\$ 10,567</u>	<u>\$ 10,177</u>	<u>\$ 6,086</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	5,696	10,567	10,177	6,086
Total Liabilities	<u>\$ 5,696</u>	<u>\$ 10,567</u>	<u>\$ 10,177</u>	<u>\$ 6,086</u>
Cellular Phone				
ASSETS				
Cash and cash equivalents	\$ 2	\$ --	\$ 2	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2</u>	<u>\$ --</u>	<u>\$ 2</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	2	--	2	--
Total Liabilities	<u>\$ 2</u>	<u>\$ --</u>	<u>\$ 2</u>	<u>\$ --</u>
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 42,345	\$ 8,093	\$ 962	\$ 49,476
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 42,345</u>	<u>\$ 8,093</u>	<u>\$ 962</u>	<u>\$ 49,476</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	42,345	8,093	962	49,476
Total Liabilities	<u>\$ 42,345</u>	<u>\$ 8,093</u>	<u>\$ 962</u>	<u>\$ 49,476</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-19

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
BPA/DA Seized Money				
ASSETS				
Cash and cash equivalents	\$ 22,302	\$ 12,381	\$ 8,788	\$ 25,895
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 22,302</u>	<u>\$ 12,381</u>	<u>\$ 8,788</u>	<u>\$ 25,895</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	22,302	12,381	8,788	25,895
Total Liabilities	<u>\$ 22,302</u>	<u>\$ 12,381</u>	<u>\$ 8,788</u>	<u>\$ 25,895</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 1,604,173	\$ 33,105,302	\$ 32,438,778	\$ 2,270,697
Investments	--	--	--	--
Due from Other Funds	34,534	30,102	34,534	30,102
Total Assets	<u>\$ 1,638,707</u>	<u>\$ 33,135,404</u>	<u>\$ 32,473,312</u>	<u>\$ 2,300,799</u>
LIABILITIES				
Due to Other Funds	\$ 34,534	\$ 20,929,548	\$ 20,933,980	\$ 30,102
Due to Other Governments	614,056	10,793,528	10,297,447	1,110,137
Due to Others	990,117	1,412,328	1,241,885	1,160,560
Total Liabilities	<u>\$ 1,638,707</u>	<u>\$ 33,135,404</u>	<u>\$ 32,473,312</u>	<u>\$ 2,300,799</u>

*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, 2014 AND 2013

EXHIBIT C-20

	<u>2014</u>	<u>2013</u>
Capital assets:		
Land	\$ 560,079	\$ 299,946
Buildings	14,731,649	14,731,649
Machinery and equipment	10,069,440	9,323,068
Infrastructure	87,878,392	86,190,680
Total governmental capital assets	<u>\$ 113,239,560</u>	<u>\$ 110,545,343</u>
Total investment in capital assets	<u>\$ 113,239,560</u>	<u>\$ 110,545,343</u>

WASHINGTON COUNTY, TEXAS**EXHIBIT C-21**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES

DECEMBER 31, 2014

<u>Governmental Funds Capital Assets</u>	<u>12/31/13</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/14</u>
Land	\$ 299,946	\$ 260,133	\$ --	\$ --	\$ 560,079
Buildings	14,731,649	--	--	--	14,731,649
Machinery and Equipment	9,323,068	978,038	231,666	--	10,069,440
Infrastructure	86,190,680	2,221,293	533,581	--	87,878,392
Total Capital Assets	<u>\$ 110,545,343</u>	<u>\$ 3,459,464</u>	<u>\$ 765,247</u>	<u>\$ --</u>	<u>\$ 113,239,560</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-22

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2014

Function and Activity	Capital Assets December 31, 2013	Additions	Deductions	Transfers	Capital Assets December 31, 2014
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
County Clerk	113,774	--	--	--	113,774
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	--	--	--	--	--
Total General Administration	<u>176,566</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>176,566</u>
Judicial:					
District Court	--	--	--	--	--
District Attorney	122,842	23,856	--	--	146,698
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	22,092	--	--	--	22,092
Justice Court Number 3	35,182	--	--	--	35,182
Justice Court Number 4	22,092	--	--	--	22,092
Total Judicial	<u>295,119</u>	<u>23,856</u>	<u>--</u>	<u>--</u>	<u>318,975</u>
Legal:					
County Attorney	62,588	--	--	--	62,588
Total Legal	<u>62,588</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>62,588</u>
Elections:					
Elections	281,420	--	--	--	281,420
Total Elections	<u>281,420</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>281,420</u>
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	<u>91,132</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>91,132</u>
Public Facilities:					
County Courthouse	310,766	--	--	--	310,766
Total Public Facilities	<u>310,766</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>310,766</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-22

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2014

Function and Activity	Capital Assets December 31, 2013	Additions	Deductions	Transfers	Capital Assets December 31, 2014
Public Safety:					
Constable Number 1	\$ --	\$ --	\$ --	\$ --	\$ --
Constable Number 2	60,397	--	--	--	60,397
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,589,223	129,041	105,667	(22,668)	1,589,929
Department of Public Safety	--	--	--	--	--
County Jail	241,582	45,310	--	--	286,892
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	80,601	--	--	--	80,601
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	<u>2,094,772</u>	<u>174,351</u>	<u>105,667</u>	<u>(22,668)</u>	<u>2,140,788</u>
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	139,467	--	--	--	139,467
Emergency Medical Service	1,421,867	193,607	--	--	1,615,474
Total Health and Welfare	<u>2,040,302</u>	<u>193,607</u>	<u>--</u>	<u>--</u>	<u>2,233,909</u>
Culture and Recreation:					
Fairgrounds	405,080	190,905	--	31,668	627,653
Total Culture and Recreation	<u>405,080</u>	<u>190,905</u>	<u>--</u>	<u>31,668</u>	<u>627,653</u>
Conservation:					
Extension Service	--	--	--	--	--
Total Conservation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Public Transportation:					
Road and Bridge	3,565,323	395,319	125,999	(9,000)	3,825,643
Total Public Transportation	<u>3,565,323</u>	<u>395,319</u>	<u>125,999</u>	<u>(9,000)</u>	<u>3,825,643</u>
Total Machinery and Equipment	<u>\$ 9,323,068</u>	<u>\$ 978,038</u>	<u>\$ 231,666</u>	<u>\$ --</u>	<u>\$ 10,069,440</u>

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.

Contents	Page
Financial Trends	124
<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	129
<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	136
<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	140
<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	142
<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 TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014
Governmental Activities										
Invested in Capital Assets,										
Net of Related Debt	\$ 14,755,155	\$ 15,632,961	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303
Restricted	193,827	236,840	6,179,609	3,347,594	2,123,739	436,609	370,554	448,338	544,469	615,840
Unrestricted	8,436,878	8,926,638	4,408,438	6,666,108	10,452,835	11,739,675	11,879,495	14,012,818	11,768,823	10,438,687
Total Governmental Activities Net Assets	<u>\$ 23,385,860</u>	<u>\$ 24,796,439</u>	<u>\$ 27,309,252</u>	<u>\$ 27,980,873</u>	<u>\$ 32,873,632</u>	<u>\$ 36,846,505</u>	<u>\$ 38,234,719</u>	<u>\$ 40,428,508</u>	<u>\$ 38,304,615</u>	<u>\$ 37,879,830</u>

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

WASHINGTON COUNTY, TEXAS

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013	2014
Expenses										
Governmental Activities:										
General administration	\$ 2,095,650	\$ 2,310,350	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569
Judicial	1,645,084	1,703,681	1,819,939	2,033,467	1,878,601	1,996,330	2,138,707	2,226,674	2,269,038	2,528,952
Legal	259,424	295,006	286,252	318,552	256,107	348,606	351,269	319,855	317,545	318,806
Elections	23,745	52,501	80,941	143,025	120,467	125,964	65,890	103,503	75,630	92,873
Financial administration	494,043	502,310	526,021	543,000	555,346	575,103	594,937	618,405	630,753	640,312
Public facilities	197,887	147,049	198,215	205,363	167,593	356,400	267,839	253,252	303,617	339,886
Public safety	3,311,667	3,597,156	3,807,837	4,134,627	3,786,082	4,262,891	4,016,176	4,688,843	4,356,175	4,804,353
Public transportation	4,113,431	3,150,223	3,488,002	3,593,139	3,333,454	3,515,421	4,759,585	4,026,427	5,257,654	5,214,048
Health and welfare	2,339,473	2,538,751	2,573,518	3,300,213	2,667,005	3,293,700	3,644,069	3,903,745	3,604,071	4,653,465
Culture and recreation	422,663	350,449	401,394	470,385	404,081	411,842	462,313	488,356	568,816	707,760
Conservation	129,134	128,835	136,557	179,561	195,992	201,709	171,843	195,551	155,696	169,838
Data processing	74,212	81,945	105,152	129,155	395,330	233,672	216,176	175,859	251,539	478,560
Interest on long-term debt	30,316	14,319	74,880	217,233	213,854	219,662	213,199	202,215	240,522	199,676
Total Governmental Activities Expenses	15,136,729	14,872,575	15,941,592	18,329,250	16,602,019	18,901,856	19,524,032	19,845,388	20,905,576	23,608,098
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	303,483	496,005	534,782	604,537	669,603	599,239	594,257	498,321	705,113	796,789
Judicial	1,059,824	823,535	1,193,574	1,112,238	1,262,508	1,154,049	1,115,864	1,012,401	722,767	676,982
Legal	21,136	18,944	18,476	12,952	10,082	10,014	11,214	8,647	17,274	29,330
Elections	--	--	--	4,838	--	--	--	375	--	--
Financial administration	226,050	267,093	250,430	248,002	257,838	259,819	262,907	266,261	248,550	248,825
Public facilities	33,452	41,713	39,905	35,483	41,439	37,404	34,755	29,926	27,090	22,669
Public safety	96,559	178,008	95,736	87,418	52,178	71,310	59,322	63,136	55,392	62,730
Public transportation	1,159,706	1,162,387	1,213,741	1,206,589	1,167,532	1,195,039	1,213,181	1,091,996	1,103,844	1,148,678
Health and welfare	1,589,742	841,016	1,622,696	1,128,597	2,842,336	2,064,191	1,747,101	3,186,515	294,928	2,177,213
Culture and recreation	54,194	65,343	78,092	64,951	63,389	50,801	63,410	63,922	48,825	60,080
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,274,537	1,147,641	1,132,988	1,498,788	770,170	990,129	1,260,405	1,305,148	736,247	1,272,297
Capital Grants and Contributions	73,896	--	128,784	139,454	976,286	3,153,472	667,767	365,793	13,000	656,225
Total Governmental Activities Program Revenue	5,892,579	5,041,685	6,309,204	6,143,847	8,113,361	9,585,467	7,030,183	7,892,441	3,973,030	7,151,798
Total Primary Government Net Expense	\$ (9,244,150)	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)

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

WASHINGTON COUNTY, TEXAS

GENERAL REVENUES AND TOTAL CHANGE IN NET ASSETS
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011 (1)	2012	2013 (2)	2014
Net (Expense)/Revenue										
Governmental Activities	\$ <u>(9,244,150)</u>	\$ <u>(9,830,890)</u>	\$ <u>(9,632,388)</u>	\$ <u>(12,185,403)</u>	\$ <u>(8,488,658)</u>	\$ <u>(9,316,389)</u>	\$ <u>(12,493,849)</u>	\$ <u>(11,952,947)</u>	\$ <u>(16,932,546)</u>	\$ <u>(16,456,300)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes										
Property Taxes	\$ 8,253,126	\$ 8,733,704	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878
Sales Taxes	1,710,323	1,860,749	1,967,078	2,093,743	1,945,697	1,987,768	2,071,819	2,327,925	2,468,872	2,541,444
Hotel/Motel Taxes	--	--	--	--	--	54,831	87,127	93,315	100,659	176,558
Mixed Beverage Taxes	19,868	22,507	22,826	29,763	28,698	30,634	30,010	30,985	32,724	54,005
Investment Earnings	290,040	409,109	625,919	666,243	457,061	365,025	245,735	152,806	157,700	162,269
Miscellaneous	233,232	232,049	167,332	208,375	233,145	194,513	200,219	273,244	276,926	446,085
Gain (Loss) on Sale of Capital Assets	(34,399)	(16,649)	(51,889)	(145)	(189,133)	--	28,410	(104,366)	15,996	61,277
Total Governmental Activities	\$ <u>10,472,190</u>	\$ <u>11,241,469</u>	\$ <u>12,145,201</u>	\$ <u>12,857,024</u>	\$ <u>13,381,417</u>	\$ <u>13,457,804</u>	\$ <u>13,946,263</u>	\$ <u>14,146,736</u>	\$ <u>14,808,653</u>	\$ <u>16,031,516</u>
Change in Net Assets										
Governmental Activities	\$ <u>1,228,040</u>	\$ <u>1,410,579</u>	\$ <u>2,512,813</u>	\$ <u>671,621</u>	\$ <u>4,892,759</u>	\$ <u>4,141,415</u>	\$ <u>1,452,414</u>	\$ <u>2,193,789</u>	\$ <u>(2,123,893)</u>	\$ <u>(424,784)</u>

Notes:

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

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010 (1)	2011	2012	2013 (2)	2014
General Fund										
Reserved	\$ --	\$ 16,332	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	--	1,133	2,585	--	--
Committed	--	--	--	--	--	--	45,500	45,500	45,500	45,500
Unreserved	4,422,171	4,829,020	5,280,797	4,873,972	5,723,629	5,221,064	--	--	--	--
Unassigned	--	--	--	--	--	--	5,914,942	6,191,267	5,984,290	5,286,348
Total General Fund	\$ 4,422,171	\$ 4,845,352	\$ 5,280,797	\$ 4,873,972	\$ 5,723,629	\$ 5,221,064	\$ 5,961,575	\$ 6,239,352	\$ 6,029,790	\$ 5,331,848
All Other Governmental Funds										
Reserved	\$ 78,474	\$ 312,206	\$ 441,736	\$ 511,264	\$ 799,791	\$ 377,501	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	--	86,468	295,297	100,757	131,676
Restricted	--	--	--	--	--	--	2,539,299	2,544,088	2,712,278	2,544,048
Committed	--	--	--	--	--	--	2,274,157	2,712,418	2,963,476	2,665,023
Unreserved, Reported In:										
Special Revenue Funds	1,252,425	2,297,517	3,106,813	3,609,211	3,984,050	4,217,721	--	--	--	--
Capital Projects Funds	--	--	5,881,444	2,908,896	1,611,492	11,854	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--	(129,980)	(289,124)	(199,190)
Total All Other Governmental Funds	\$ 1,330,899	\$ 2,609,723	\$ 9,429,993	\$ 7,029,371	\$ 6,395,333	\$ 4,607,076	\$ 4,899,924	\$ 5,421,823	\$ 5,487,387	\$ 5,141,557

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

(2) Restated for correction of accounting error.

TABLE D-5

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 8,209,092	\$ 10,614,655	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673
Intergovernmental	818,848	1,274,702	1,181,768	1,425,979	932,913	1,465,363	1,793,079	1,293,846	658,818	1,502,570
Licenses, permits and fees	229,808	946,189	965,377	944,132	937,879	914,576	895,074	899,824	925,399	937,155
Fines and forfeitures	531,675	1,077,407	1,048,213	969,690	1,023,641	1,044,477	969,108	866,132	758,551	646,652
Charges for services	1,251,171	2,468,183	2,653,216	2,725,913	3,031,231	3,109,097	3,038,883	2,921,462	3,145,424	3,424,231
Interest	194,344	409,109	625,919	666,242	457,059	365,025	245,734	152,806	157,700	162,268
Miscellaneous	977,183	389,837	331,410	630,347	581,618	452,800	347,735	515,892	595,090	737,081
Total Revenues	12,212,121	17,180,082	18,227,471	19,341,913	19,793,272	20,207,811	20,823,333	20,474,506	20,571,044	22,761,630
Expenditures										
General Administration	4,271,948	2,482,208	2,378,304	3,041,397	2,724,790	3,800,415	2,617,245	2,702,022	2,911,710	3,381,842
Judicial	823,459	1,685,302	1,845,296	1,990,444	1,952,380	1,914,552	2,064,494	2,170,806	2,205,135	2,503,063
Legal	397,612	292,261	291,384	311,911	299,289	322,016	325,181	306,832	302,004	311,262
Elections	--	27,881	56,153	122,989	95,744	96,849	41,740	76,419	50,172	69,115
Financial Administration	358,360	501,114	529,086	534,602	576,256	550,133	569,805	599,501	609,805	627,507
Public Facilities	393,639	161,251	187,644	148,388	121,298	284,791	307,236	157,878	211,343	229,626
Public Safety	2,395,288	3,497,270	3,722,516	3,975,468	3,840,776	4,018,211	4,283,387	4,411,898	4,286,970	4,487,696
Public Transportation	2,289,428	3,605,571	4,341,269	4,644,373	4,395,433	4,873,305	5,413,464	4,353,315	5,122,785	6,128,274
Health and Welfare	367,068	2,555,426	2,581,372	3,281,820	2,874,720	3,607,059	3,517,020	3,671,855	3,504,240	4,391,737
Culture and Recreation	192,690	366,088	387,861	458,620	393,356	386,559	435,205	474,218	656,815	798,284
Conservation	111,108	128,540	136,563	128,977	145,331	149,207	120,655	144,956	152,694	166,652
Data Processing	52,490	77,275	102,965	134,031	386,219	242,275	214,474	175,470	247,985	606,232
Capital outlay	--	--	121,401	3,128,066	1,322,700	1,535,801	3,854	--	--	--
Debt Service										
Principal	411,154	390,000	360,000	240,000	245,000	260,000	280,000	295,000	305,000	320,000
Interest	45,380	20,753	9,720	207,872	216,480	197,115	202,112	185,064	173,544	161,044
Bond issue costs	--	--	85,000	--	--	73,980	--	--	--	--
Total Expenditures	12,109,624	15,790,940	17,136,534	22,348,958	19,589,772	22,312,268	20,395,872	19,725,234	20,740,202	24,182,334
Excess of Revenues										
Over (Under) Expenditures	102,497	1,389,142	1,090,937	(3,007,045)	203,500	(2,104,457)	427,461	749,272	(169,158)	(1,420,704)
Other Financing Sources (Uses)										
Debt issued	105,470	--	6,000,000	--	--	4,148,698	--	--	--	--
Proceeds from Capital Lease	--	--	125,724	165,378	--	156,325	--	--	--	--
Sale of capital assets	--	31,790	39,054	39,049	12,119	55,971	105,857	50,404	25,165	69,833
Payment to refunded bond escrow agent	--	--	--	--	--	(4,378,817)	--	--	--	--
Capital leases	--	--	--	--	--	--	--	--	--	307,100
Transfers In	878,826	990,748	837,477	721,511	1,038,863	803,971	1,518,219	1,056,973	1,133,527	1,235,842
Transfers Out	(878,826)	(990,748)	(837,477)	(721,511)	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)
Total Other Financing Sources (Uses)	105,470	31,790	6,164,778	204,427	12,119	(17,823)	598,759	50,404	25,165	376,933
Net Change in Fund Balances	\$ 207,967	1,420,932	7,255,715	(2,802,618)	215,619	(2,122,280)	1,026,220	799,676	(143,993)	(1,043,771)
Debt Service As A Percentage Of Noncapital Expenditures	3.8%	2.6%	3.1%	2.7%	3.1%	2.7%	2.8%	2.7%	2.6%	2.3%

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	Hotel Motel Tax	Mixed Beverage Tax	Total
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
2009	10,854,536	1,945,697	--	28,698	12,828,931
2010	(1) 10,825,033	1,987,768	54,831	30,634	12,898,266
2011	11,344,764	2,071,819	87,127	30,010	13,533,720
2012	11,372,318	2,327,925	93,314	30,985	13,824,542
2013	11,727,807	2,468,872	100,659	32,724	14,330,062
2014	12,579,670	2,541,444	176,559	54,005	15,351,678
Percent Change 2005-2014	52.3%	48.6%	N/A	171.8%	53.7%

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

TABLE D-7

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

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
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%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2013	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
2014	5,325,187,264	176,696,594	2,466,799,466	3,035,084,392	0.5211	3,035,084,392	100.00%

Source: Washington County Appraisal District.

TABLE D-8

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

Fiscal Year	County Direct Rates			Overlapping Rates			
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	Total
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
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745	3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225

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	2014			2005		
	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	\$ 70,187,900	1	2.47%	\$ --	--	--
Blue Bell Creameries	52,626,617	2	1.85%	32,782,720	3	1.76%
LCRA Transmission Srv Corp	44,382,400	3	1.56%	20,317,860	5	1.09%
Valmont/ALS	24,163,220	4	0.85%	27,309,250	4	1.47%
ETC Texas Pipeline LTD	20,177,590	5	0.71%	--	--	--
MIC Group LLC (West)	18,245,140	6	0.64%	--	--	--
Bluebonnet Elec Co-op	14,285,250	7	0.50%	--	--	--
BNSF Railway Company	13,974,950	8	0.49%	10,859,630	10	0.58%
Germania Farm Mutual Aid	11,742,700	9	0.41%	--	--	--
MIC Group LLC (East)	11,005,430	10	0.39%	--	--	--
Anadarko E & P Company, LP	--	--	--	63,930,140	1	3.44%
Chesapeake Exploration, LP	--	--	--	37,619,940	2	2.02%
Mount Vernon Mills Inc.	--	--	--	19,797,420	6	1.06%
Wallace Computer Services	--	--	--	13,719,790	7	0.74%
Southwestern Bell Tele. Co.	--	--	--	13,392,310	8	0.72%
Acacia Natural Gas Corp.	--	--	--	11,776,110	9	0.63%
Subtotal	280,791,197		9.88%	251,505,170		13.52%
Remaining roll	2,560,197,097		90.12%	1,609,088,681		86.48%
Total Tax Roll	\$ 2,840,988,294		100.00%	\$ 1,860,593,851		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
2005	\$ 8,854,181	\$ 7,119,197	80.40%	\$ 1,719,807	\$ 8,839,004	99.83%
2006	8,662,269	8,243,244	95.16%	401,569	8,644,813	99.80%
2007	9,868,180	6,696,240	67.86%	3,150,391	9,846,631	99.78%
2008	11,001,543	7,529,945	68.44%	3,444,586	10,974,531	99.75%
2009	10,986,024	7,930,365	72.19%	3,019,476	10,949,841	99.67%
2010	11,230,219	8,309,397	73.99%	2,876,724	11,186,121	99.61%
2011	11,512,075	8,600,967	74.71%	2,841,446	11,442,413	99.39%
2012	11,767,513	8,862,862	75.32%	2,537,211	11,400,073	96.88%
2013	12,684,088	9,547,471	75.27%	2,679,588	12,227,059	96.40%
2014	14,591,251	11,114,232	76.17%	--	11,114,232	76.17%

Source: Washington County Appraisal District.

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

	Calendar Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Agriculture, Forestry, Fishing	\$ 683,028	\$ 840,273	\$ 878,957	\$ 825,056	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213
Mining, Quarrying, Oil & Gas Extraction	5,683,454	9,988,519	13,291,271	15,121,252	9,724,764	9,377,903	9,779,446	17,353,116	22,074,508	25,420,803
Construction	6,173,402	7,158,483	12,445,453	11,621,485	10,929,816	8,896,345	9,881,564	9,690,439	7,573,807	8,459,126
Manufacturing	15,915,490	22,109,669	21,320,761	31,212,300	18,026,252	16,813,123	21,177,375	24,224,250	26,209,825	26,249,213
Wholesale Trade	15,753,181	18,894,769	20,173,172	21,178,974	20,116,282	19,464,063	24,225,259	27,451,537	31,553,941	35,764,515
Retail Trade	164,320,443	176,850,222	187,601,044	196,990,368	199,347,554	198,199,160	201,347,735	220,878,803	224,235,661	225,097,767
Transportation, Warehousing	525,320	677,844	679,363	867,649	848,840	943,281	906,730	961,665	863,136	918,430
Information	3,799,529	3,566,199	8,009,760	3,241,915	4,020,651	4,206,617	4,783,441	5,132,626	6,026,584	10,325,182
Finance, Insurance	1,263,093	1,182,103	1,074,663	1,399,762	2,649,199	2,399,368	1,904,981	2,056,641	981,964	709,837
Real Estate, Rental, Leasing	5,829,322	7,037,224	8,689,451	9,040,980	5,681,998	4,610,217	5,982,037	6,576,186	6,430,212	5,969,316
Professional, Scientific, Technical Services	3,258,681	3,502,326	3,473,316	4,175,477	2,984,619	3,486,929	3,610,052	3,764,119	4,432,119	5,154,988
Admin, Support, Waste Mgmt, Remediation	11,550,766	13,190,979	13,548,380	13,762,572	11,480,552	11,909,983	13,107,514	14,414,126	15,344,883	15,932,118
Education Services	1,464,746	1,795,168	2,078,487	2,007,344	2,005,029	2,127,085	2,384,636	2,399,255	2,420,184	2,446,785
Health Care, Social Assistance	39,545	33,136	101,972	160,959	138,637	160,731	131,745	136,613	125,372	125,387
Arts, Entertainment, Recreation	1,271,849	1,345,394	2,063,785	2,191,379	2,325,025	2,262,989	2,294,091	2,393,016	2,343,723	2,460,108
Accommodation, Food Services	31,791,400	34,995,646	37,226,690	39,292,278	39,551,541	40,082,483	40,846,694	43,327,092	45,405,971	48,462,838
Other Services	9,160,558	9,127,128	9,911,232	10,562,982	10,477,640	10,929,380	10,830,048	13,202,830	12,253,228	12,631,089
Public Administration	--	1,778,439	--	1,931,686	--	--	--	--	--	--
Other	2,657	--	7,714	--	--	--	--	--	--	--
Total	\$ 278,486,464	\$ 314,073,521	\$ 342,575,471	\$ 365,584,418	\$ 341,191,578	\$ 336,870,714	\$ 354,195,606	\$ 395,496,164	\$ 409,876,176	\$ 427,827,715
Direct Sales Tax Rate	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>

Source: State Comptrollers Office

Note: Years prior to 2012 were restated in the current year.

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
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%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
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
2009	--	5,515,000	5,515,000	98,874	160,972	259,846
2010	--	5,046,060	5,046,060	103,207	124,209	227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	--	--	--

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2005	\$ 1,470,280	0.16%	47
2006	904,588	0.09%	29
2007	6,494,819	0.66%	203
2008	6,198,672	0.56%	192
2009	5,774,846	0.51%	184
2010	5,273,476	0.44%	163
2011	5,183,611	0.43%	154
2012	4,740,088	0.36%	139
2013	4,412,681	0.28%	129
2014	4,070,274	0.24%	120

Notes:

(1) Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.

WASHINGTON COUNTY, TEXAS
 RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2005	\$ 750,000	\$ --	\$ --	\$ 750,000	0.04%	\$ 24
2006	360,000	--	--	360,000	0.02%	11
2007	--	--	6,000,000	6,000,000	0.26%	185
2008	--	--	5,760,000	5,760,000	0.22%	183
2009	--	--	5,515,000	5,515,000	0.21%	170
2010	--	--	5,046,060	5,046,060	0.19%	150
2011	--	--	5,046,292	5,046,292	0.19%	148
2012	--	--	4,740,088	4,740,088	0.17%	139
2013	--	--	4,412,681	4,412,681	0.16%	130
2014	--	--	4,070,274	4,070,274	0.14%	120

Notes:

- (1) Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.

WASHINGTON COUNTY, TEXASDIRECT 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	\$ 33,372,682	37.59500%	\$ 12,546,460
City of Burton	919,000	0.69800%	6,415
School Districts			
Brenham Independent School District	34,827,086	69.52900%	24,214,925
Burton Independent School District	6,750,000	12.69600%	<u>856,980</u>
Subtotal, Overlapping Debt			37,624,780
County Direct Debt	3,835,000	100.00000%	<u>3,835,000</u>
Total Direct and Overlapping Debt			<u>\$ 41,459,780</u>

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

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

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed Value of Property	\$ 2,003,388,264	\$ 2,204,574,463	\$ 2,304,800,122	\$ 2,626,132,219	\$ 2,624,769,140	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392
Debt Limit, 10% of Assessed Debt	200,338,826	220,457,446	230,480,012	262,613,222	262,476,914	262,599,945	272,343,210	271,135,564	283,074,772	303,508,439
Amount of Debt Applicable to Limit										
General Obligation Bonds	750,000	360,000	6,000,000	5,760,000	5,515,000	5,046,060	5,046,292	4,740,088	4,412,681	4,070,274
Less Resources for Repayment	(133,730)	(198,219)	(298,165)	(403,857)	(478,592)	(222,146)	(340,585)	(419,585)	(514,443)	(587,188)
Total Net Debt Applicable to Limit	<u>616,270</u>	<u>161,781</u>	<u>5,701,835</u>	<u>5,356,143</u>	<u>5,036,408</u>	<u>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>	<u>3,483,086</u>
Legal Debt Margin	\$ <u>199,722,556</u>	\$ <u>220,295,665</u>	\$ <u>224,778,177</u>	\$ <u>257,257,079</u>	\$ <u>257,440,506</u>	\$ <u>257,776,031</u>	\$ <u>267,637,503</u>	\$ <u>266,815,061</u>	\$ <u>279,176,534</u>	\$ <u>300,025,353</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.31%	0.07%	2.47%	2.04%	1.92%	1.84%	1.73%	1.59%	1.38%	1.15%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 3,035,084,392
Debt Limit (10% of Assessed Value)	<u>303,508,439</u>
Debt Applicable to Limit:	
General Obligation Bonds	4,070,274
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>587,188</u>
Total Net Debt Applicable to Limit	<u>3,483,086</u>
Legal Debt Margin	\$ <u>300,025,353</u>

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population (1)	31,248	32,000	32,360	31,396	32,412	33,718	34,025	34,093	33,938	33,863
Personal Income - (000's) (1) \$	965,934 \$	988,224 \$	1,111,641 \$	1,137,483 \$	1,195,879 \$	1,195,879 \$	1,321,804 \$	1,494,553 \$	1,585,915 \$	1,720,881
Per Capita Personal Income (1) \$	29,882 \$	30,882 \$	34,929 \$	35,618 \$	36,896 \$	36,896 \$	40,185 \$	44,229 \$	46,517 \$	50,396
Median Age (1)	37	37	37	37	38	38	39	39	42	42
School Enrollment (2)	5,286	5,287	5,288	5,144	5,275	5,263	5,247	5,232	5,076	5,243
College Enrollment (3)	14,360	14,046	14,616	15,607	17,155	17,680	18,156	17,874	18,426	19,317
Unemployment (4)	4.50%	4.30%	4.10%	4.10%	6.10%	6.40%	6.00%	5.30%	4.50%	3.50%

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

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

(3) College enrollment provided by Blinn Junior College.

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

WASHINGTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,069	1	6.39%	880	2	6.52%
Blue Bell Creameries	874	2	5.22%	786	3	5.82%
Brenham I.S.D.	722	3	4.31%	719	4	5.32%
Blinn College	488	4	2.92%	900	1	6.66%
MIC Group	419	5	2.50%	--	--	--
Valmont Industries	419	6	2.50%	--	--	--
Wal-Mart Supercenter	385	7	2.30%	380	5	2.81%
City of Brenham	284	8	1.70%	235	9	1.74%
Scott & White Hospital	292	9	1.74%	--	--	--
Germania Insurance	289	10	1.73%	324	6	2.40%
Mount Vernon Mills	--	--	--	305	7	2.26%
Trinity Medical Center	--	--	--	285	8	2.11%
Sealey Mattress	--	--	--	267	10	1.98%
Total	<u>5,241</u>		<u>31.32%</u>	<u>5,081</u>		<u>37.63%</u>
Total employment	<u>16,736</u>		<u>100.00%</u>	<u>13,504</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration	8	8	9	17	21	21	21	21	21	23
Judicial/Courts	31	29	31	31	30	31	29	30	28	31
Legal	3	3	4	5	5	5	5	4	5	5
Financial Administration	7	7	7	8	7	7	7	7	8	8
Public Facilities	3	3	5	3	3	3	2	2	2	3
Public Safety	57	60	65	57	65	61	59	60	63	81
Public Transportation	30	29	29	29	27	27	27	27	30	30
Health and Welfare	27	25	27	39	37	41	28	29	37	33
Culture and Recreation	3	3	3	5	4	4	4	4	4	4
Conservation	2	2	2	5	5	5	3	5	3	3
Elections	--	--	--	--	2	--	--	--	--	--
Agriculture and Marine Services	6	7	7	--	--	--	--	--	--	--
Total	177	176	189	199	206	205	185	189	201	221

Source: County human resources.

WASHINGTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	2005	2006	2007	2008	2009	2010
General Government						
Marriage license issued	256	305	250	279	261	270
Birth certificates	335	374	422	507	399	390
Death certificates	347	295	329	324	302	277
Judicial						
County court						
Instruments recorded	8,148	7,650	7,300	7,015	6,388	7,031
Probate cases filed	162	183	159	176	169	173
Civil cases filed	218	237	268	201	219	207
Criminal cases-County Attorney	941	1,159	1,153	1,124	1,120	1,205
District court						
Civil cases filed	158	187	166	143	137	169
Tax cases filed	39	78	61	84	98	83
Civil motions filed	13	9	3	3	7	9
Criminal cases filed	272	229	277	323	255	268
Criminal motions filed	87	121	102	115	113	53
Justice Court (1)						
Cases filed	10,678	11,163	9,743	8,066	11,600	9,555
Fines/court cost collected	\$ 1,370,050	\$ 1,621,613	\$ 1,593,003	\$ 1,371,676	\$ 1,642,824	\$ 1,415,659
County Court at Law						
Cases filed	378	341	328	318	304	334
Motions filed	178	247	221	172	197	246
Juvenile						
Cases filed	64	43	40	48	43	18
Legal						
County Attorney						
Restitution	\$ 77,820	\$ 63,283	\$ 53,816	\$ 51,987	\$ 43,385	\$ 43,397
Merchant fees	\$ 29,872	\$ 23,694	\$ 20,589	\$ 19,825	\$ 14,800	\$ 14,600
Public Safety						
Total Warrants Served	180	239	188	190	454	461
Jail bookings	2,885	3,131	2,879	2,894	3,005	3,014
Jail average daily occupancy	86	106	91	97	103	96
Public Facilities						
Fairground Rentals	\$ 109,907	\$ 79,472	\$ 70,293	\$ 82,168	\$ 72,168	\$ 82,270
Arena Rental	\$ 21,509	\$ 27,674	\$ 30,818	\$ 23,399	\$ 27,867	\$ 10,350
Event Center	\$ 25,245	\$ 33,465	\$ 34,555	\$ 36,800	\$ 36,208	\$ 40,603
VIP Room	\$ --	\$ --	\$ --	\$ --	\$ 6,200	\$ 5,400
Road and Bridge						
Miles of County Roads	625	625	625	625	626	626
Miles of paved roads	319	325	338	352	375	394
Miles of unpaved roads	306	300	287	273	251	232

Source: County offices.

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

TABLE D-20

2011	2012	2013	2014
258	251	217	231
338	298	351	354
276	309	297	362
6,374	6,521	6,807	6,838
170	169	173	140
203	182	196	203
1,355	1,028	993	841
148	284	139	188
107	112	119	60
4	3	1	3
220	188	479	343
52	32	232	77
5,887	3,785	3,648	2,242
\$ 1,009,389	\$ 896,183	\$ 1,116,507	\$ 889,746
318	334	318	312
248	220	208	155
41	41	41	49
\$ 52,082	\$ 40,613	\$ 37,740	\$ 66,159
\$ 14,645	\$ 9,742	\$ 10,262	\$ 9,212
386	170	1,118	1,198
3,213	2,586	2,398	2,074
105	96	81	110
\$ 89,935	\$ 104,193	\$ 94,869	\$ 96,129
\$ 9,303	\$ 8,597	\$ 6,281	\$ 6,340
\$ 46,039	\$ 48,500	\$ 35,273	\$ 40,447
\$ 10,825	\$ 7,600	\$ 4,725	\$ 6,700
626	628	625	625
412	414	431	441
215	213	194	185

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

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	15	15	15	15	15	14	14	14
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	--	1	1	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	319	325	338	352	375	394	412	414	431	441
Miles of Unpaved Roads	306	300	287	273	251	232	215	214	194	185
Bridges	122	122	122	122	122	117	117	117	117	118

Source: County offices.

This page is left blank intentionally.