

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

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Introductory Section

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Sharon Stolz
Washington County Auditor

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

This report represents the official annual report of Washington County, as presented by
the office of the County Auditor, for the year ended December 31, 2006.

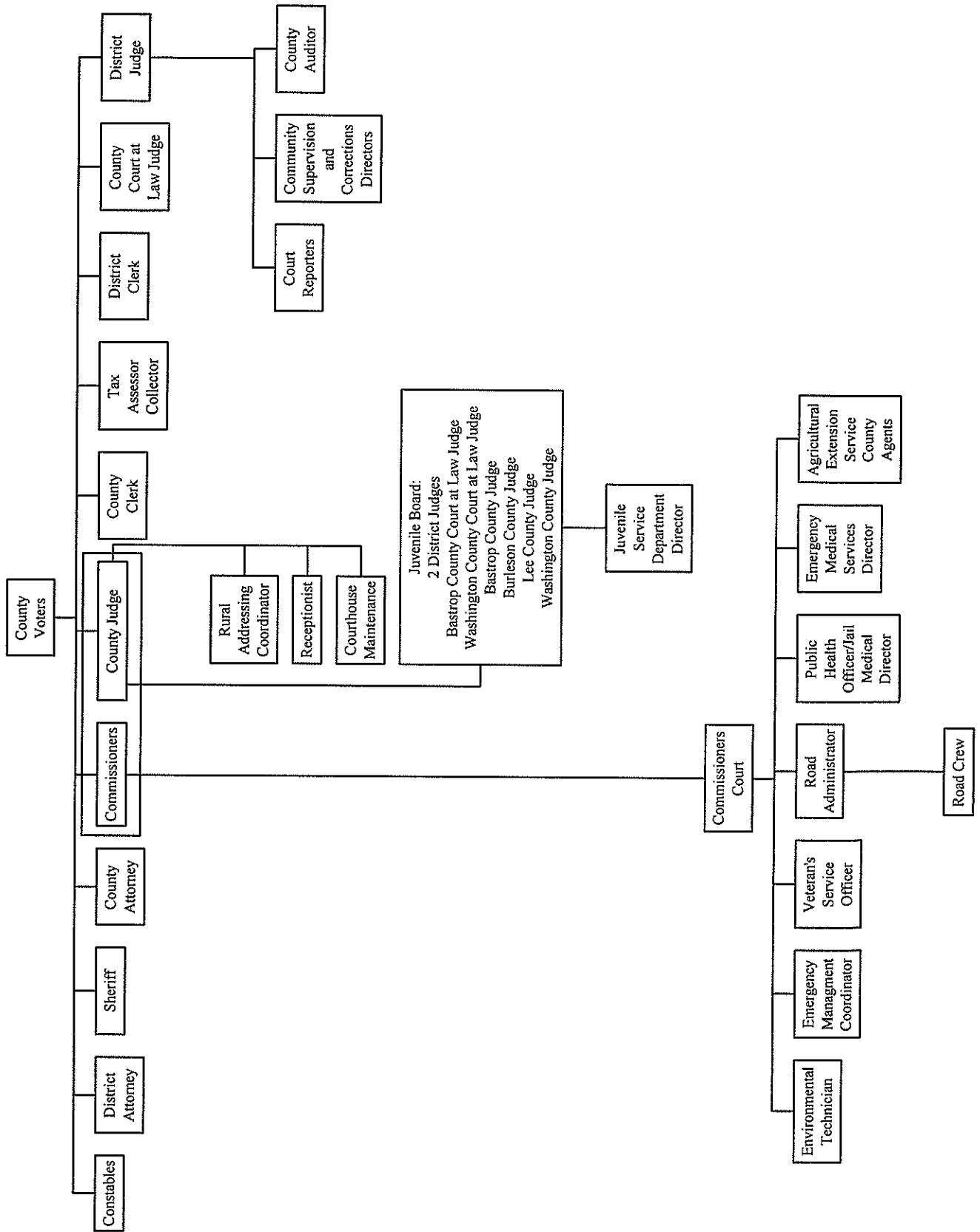
Respectfully submitted,

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

Sharon Stolz
County Auditor of Washington County

June 26, 2007

Washington County, Texas Organization Chart



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2006

District Judges

Terry Fienniken
Reva L. Towslee Corbett

Judge, 21st Judicial District
Judge, 335th Judicial District

County Court at Law Judge

Matthew Reue

Judge

Commissioners' Court

Dorothy Morgan
Zeb Heckmann
Robert Mikeska
Kirk Hanath
Joy Fuchs

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4

Law Enforcement

J.W. Jankowski
Renee Mueller
Julie Renken
Arthur Averitt
Donna Damon
Donna Richardson
Douglas Zwiener
Douglas Cone
Roy May, Jr.
James D. McCune, Jr.
Mark Kettler
Carroll Charles Faske
Nelson Zibilski
Billy Rosenbaum

Sheriff
District Attorney
County Attorney
Community Supervision and Corrections Director*
Assistant CSCD Director*
Juvenile Services Department Chief*
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, 1 Precinct 4

Financial, Tax Assessing/Collecting Officials

Sharon Stolz
Norman Draehn
Candy Arth

County Auditor*
County Treasurer
Tax Assessor/Collector

Recording Officials

Vicki Lehmann
Beth Rothermel

District Clerk
County Clerk

* Denotes appointed officials. All others are elected officials.

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Financial Section

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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

Independent Auditors' Report on Financial Statements

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Washington County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of December 31, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 8, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

Rutledge Crain & Company, PC

June 8, 2007

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Management's Discussion and Analysis

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WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2006

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, 2006. 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, 2006 by \$24,796,439 (net assets). Of this amount, \$8,926,638 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1,410,579.
- The County's governmental funds reported combined ending fund balances of \$7,455,075, an increase of \$1,420,932 in comparison to the previous year.
- The unreserved portion of the General Fund fund balance at the end of the year was \$4,829,020 or 50.13% of total General Fund expenditures and transfers out. Of this amount, \$50,500 is designated for specific projects. The remaining unreserved, undesignated portion is \$4,778,520.
- The unreserved portion of the Road and Bridge Fund balance at the end of the year was \$647,561 or 17.96% of total Road and Bridge expenditures. Of this amount, \$9,897 is designated for specific projects. The remaining unreserved portion is \$637,664. \$113,987 is reserved for inventories.
- Total debt of the County decreased by \$535,557 during the fiscal year. Annual debt service payments in the amount of \$390,000 were made on general obligation bonds, and payments of capital leases of \$146,640 were made.

Overview of the Financial Statements

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2006

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

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

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

Washington County maintains 33 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 and the Road and Bridge Fund, both of which are considered to be major funds. Data from the other 31 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, District Attorney, Emergency Medical Service, the EMS Depreciation Fund, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, Archive Fee - County Clerk, LTD Tax Refunding Bonds, and the Tax Note Series 2004. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

The Fund Financial Statements can be found on pages 22-30 of this report.

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

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

Fiduciary Funds. Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement. The Fiduciary Fund statements can be found on page 29-30 of this report.

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

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

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2006

Government-wide Financial Analysis

At the end of fiscal year 2006, the County's net assets (assets exceeding liabilities) totaled \$24,796,439. 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, \$15,632,961, or 63.0 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 \$236,840, in the debt service fund, is restricted for future debt service payments.

The remaining balance of unrestricted net assets, \$8,926,638, or 36.0 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Assets

	12/31/06	12/31/05	Increase (Decrease)
ASSETS			
Current and other assets	\$19,196,513	\$18,145,101	\$1,051,412
Capital assets	16,699,836	16,357,587	342,249
Total assets	<u>35,896,349</u>	<u>34,502,688</u>	<u>1,393,661</u>
LIABILITIES			
Other liabilities	10,033,035	9,514,396	518,639
Long-term liabilities	1,066,875	1,602,432	(535,557)
Total liabilities	<u>11,099,910</u>	<u>11,116,828</u>	<u>(16,918)</u>
NET ASSETS			
Invested in capital assets, net of related debt	15,632,961	14,755,155	877,806
Restricted for debt service	236,840	167,783	69,057
Restricted for capital projects	--	26,044	(26,044)
Unrestricted	8,926,638	8,436,878	489,760
Total net assets	<u>\$24,796,439</u>	<u>\$23,385,860</u>	<u>\$1,410,579</u>

Changes in Net Assets. The net assets of the County increased by \$1,410,579 for the fiscal year ended December 31, 2006.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2006

Governmental Activities. Governmental activities increased the County's net assets by \$1,410,579 from the prior year. This was generally the result of increased revenues generated by general revenues consisting of taxes and interest income in excess of decreases in program revenues consisting of charges for services, operating grants, and capital grants and contributions. Significant decreases in expenses such as public transportation more than offset other expense increases and the decrease in total revenues.

Table 2
Changes in Net Assets

	<u>12/31/06</u>	<u>12/31/05</u>	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$3,894,044	\$4,544,346	(\$650,302)
Operating grants and contributions	1,147,641	1,274,537	(126,896)
Capital grants and contributions	--	73,896	(73,896)
General revenues			
Taxes	10,616,960	9,983,317	633,643
Interest	409,109	290,940	118,169
Miscellaneous	232,049	233,232	(1,183)
Loss on sale of capital assets	<u>(16,649)</u>	<u>(34,399)</u>	<u>17,750</u>
Total revenues	<u>16,283,154</u>	<u>16,365,869</u>	<u>(82,715)</u>
Expenses:			
General administration	2,310,350	2,095,650	214,700
Judicial	1,703,681	1,645,084	58,597
Legal	295,006	259,424	35,582
Elections	52,501	23,745	28,756
Financial administration	502,310	494,043	8,267
Public facilities	147,049	197,887	(50,838)
Public safety	3,597,156	3,311,667	285,489
Public transportation	3,150,223	4,113,431	(963,208)
Health and welfare	2,538,751	2,339,473	199,278
Culture and recreation	350,449	422,663	(72,214)
Conservation	128,835	129,134	(299)
Data processing	81,945	74,212	7,733
Interest on long-term debt	<u>14,319</u>	<u>30,316</u>	<u>(15,997)</u>
Total expenses	<u>14,872,575</u>	<u>15,136,729</u>	<u>(264,154)</u>
Increase (decrease) in net assets	1,410,579	1,229,140	181,439
Net assets - beginning of year	<u>23,385,860</u>	<u>22,156,720</u>	<u>1,229,140</u>
Net assets - end of year	<u>\$24,796,439</u>	<u>\$23,385,860</u>	<u>\$1,410,579</u>

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2006

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 \$7,455,075. Of this amount, \$16,332, \$198,219 and \$113,987 are reserved for deposits, debt service and inventories, respectively, and are not available for appropriation. Of the remaining \$7,126,537, \$60,397 is designated by the Commissioner's Court for specific projects.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,829,020. The fund balance of the General Fund increased by \$423,181 during the current fiscal year. This amount was a combination of revenues and other financing sources over expenditures and other financing uses.

The Road and Bridge Fund had an increase in fund balance of \$689,174. This is the result of a decrease in infrastructure maintenance and construction of new roads due to a defaulted contract for road construction. Additionally, there was a positive variance in revenues compared to budget.

Nonmajor governmental funds recognized an increase in fund balance of \$328,577. The Debt Service Funds had an increase of \$64,489, the Capital Projects Fund had a decrease of \$26,044, and the Special Revenue Funds had an increase of \$290,132. The increase in the Special Revenue Funds was primarily do the JP Technology Fund, and the HWY 290/36 Fund, both of which are new funds.

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

General Fund Budgetary Highlights. Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners Court for their review and approval. In fiscal year 2006, in addition to line item transfers, the General Fund expenditure budget was increased by \$291,476. This increase in the expenditure budget was necessary to purchase real estate located at 1425 Old Independence Road and joining the Washington County Fairgrounds. This is a 9.825 acres tract of land including a house.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$380,020. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$2,514,542	\$2,439,800	\$74,742
			Positive variance caused primarily by reduced medical insurance and efficient management of department expense.
Judicial	\$1,232,750	\$1,143,882	\$88,868
			Positive variance primarily caused by efficiency in management of variable expenses throughout this function including the Justice of Peace #1 position being vacated for a portion of the year.
Public Safety	\$3,474,394	\$3,409,502	\$64,892
			Positive variance primarily caused by efficient management of department expense.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2006

Health and Welfare

Indigent Health	\$321,700	\$265,682	\$56,018
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Budget based upon 8% of County general tax levy by law. Less expense incurred.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2006, amounts to \$16,699,836 (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 2.1%.

Capital Assets at Year-End

Asset	2006	2005	Increase (Decrease)
Land	\$201,968	\$67,962	\$134,006
Buildings	4,442,327	4,526,513	(84,186)
Equipment	2,570,120	2,737,678	(167,558)
Infrastructure	9,485,421	9,025,434	459,987
	<u>\$16,699,836</u>	<u>\$16,357,587</u>	<u>\$342,249</u>

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

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$1,066,875. Notes payable of \$259,128 consists of a promissory note, due in General Fund monthly appropriations of \$3,776, secured by property with a book value of \$412,500, maturing in December 2013. Capital Lease Obligations for Road and Bridge machinery in the amount of \$285,460 are payable from annual appropriations of the Road & Bridge Fund.

Outstanding Debt at Year End

Type of Debt	2006	2005	Increase (Decrease)
General obligation bonds	\$360,000	\$750,000	(\$390,000)
Notes payable	259,128	288,180	(29,052)
Capital lease obligations	285,460	432,100	(146,640)
Compensated absences	162,287	132,152	30,135
	<u>\$1,066,875</u>	<u>\$1,602,432</u>	<u>(\$535,557)</u>

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

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2006

Economic Factors and Next Year's Budgets and Rates

Washington County lowered the ad valorem tax rate of \$.4435 per \$100 valuation to \$.4335 per \$100 of valuation for 2007. While the rate was lowered, overall tax revenues are expected to increase due to the increase of \$201,186,199 in the assessed valuation of taxable property. Sales tax also increased \$150,426, indicating continued growth.

Requests for Information

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

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Basic Financial Statements

WASHINGTON COUNTY, TEXAS

STATEMENT OF NET ASSETS

DECEMBER 31, 2006

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 7,332,338
Receivables (net of allowances for uncollectibles):	5,202,702
<i>Inventories</i>	113,987
<i>Prepaid items</i>	31,949
<i>Deposits</i>	16,332
Restricted assets:	
<i>Cash and cash equivalents</i>	6,499,205
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	201,968
<i>Buildings</i>	4,442,327
<i>Equipment</i>	2,570,120
<i>Infrastructure</i>	9,485,421
Total Assets	<u>35,896,349</u>
LIABILITIES	
<i>Accounts payable</i>	284,422
<i>Accrued liabilities and other payables</i>	307,763
<i>Due to other governments</i>	136,227
<i>Unearned revenue</i>	9,304,623
Noncurrent liabilities:	
<i>Due within one year</i>	656,896
<i>Due in more than one year</i>	409,979
Total Liabilities	<u>11,099,910</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	15,632,961
Restricted For:	
Debt Service	236,840
Unrestricted	8,926,638
Total Net Assets	<u>\$ 24,796,439</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT				
Governmental activities:				
<i>General administration</i>	\$ 2,310,350	\$ 496,005	\$ 47,248	\$ (1,767,097)
<i>Judicial</i>	1,703,681	823,535	265,658	(614,488)
<i>Legal</i>	295,006	18,944	9,796	(266,266)
<i>Elections</i>	52,501	--	--	(52,501)
<i>Financial administration</i>	502,310	267,093	--	(235,217)
<i>Public facilities</i>	147,049	41,713	--	(105,336)
<i>Public safety</i>	3,597,156	178,008	105,615	(3,313,533)
<i>Public transportation</i>	3,150,223	1,162,387	29,228	(1,958,608)
<i>Health and welfare</i>	2,538,751	841,016	690,096	(1,007,639)
<i>Culture and recreation</i>	350,449	65,343	--	(285,106)
<i>Conservation</i>	128,835	--	--	(128,835)
<i>Data processing</i>	81,945	--	--	(81,945)
<i>Interest on long-term debt</i>	14,319	--	--	(14,319)
Total expenditures	<u>14,872,575</u>	<u>3,894,044</u>	<u>1,147,641</u>	<u>(9,830,890)</u>
Total Primary Government	\$ <u>14,872,575</u>	\$ <u>3,894,044</u>	\$ <u>1,147,641</u>	<u>(9,830,890)</u>
General Revenues:				
<i>Taxes</i>				10,616,960
<i>Unrestricted Investment Earnings</i>				409,109
<i>Miscellaneous</i>				232,049
<i>Gain on Sale of Capital Assets</i>				(16,649)
Total General Revenues				<u>11,241,469</u>
Change in Net Assets				<u>1,410,579</u>
Net Assets - Beginning				<u>23,385,860</u>
Net Assets - Ending				\$ <u>24,796,439</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2006

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
ASSETS				
<i>Cash and cash equivalents</i>	\$ 4,498,855	\$ 751,186	\$ 1,940,723	\$ 7,190,764
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	2,068,976	1,146,974	162,994	3,378,944
<i>Accounts</i>	--	--	694,933	694,933
<i>Fines</i>	349,841	200,804	--	550,645
<i>Other</i>	10,764	--	--	10,764
<i>Intergovernmental</i>	567,416	--	--	567,416
<i>Due from other funds</i>	20,356	--	--	20,356
<i>Inventories</i>	--	113,987	--	113,987
<i>Deposits</i>	16,332	--	--	16,332
Restricted assets:				
<i>Cash and cash equivalents</i>	3,984,369	2,229,124	285,712	6,499,205
Total Assets	<u>\$ 11,516,909</u>	<u>\$ 4,442,075</u>	<u>\$ 3,084,362</u>	<u>\$ 19,043,346</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 75,527	\$ 74,265	\$ 18,102	\$ 167,894
<i>Accrued liabilities and other payables</i>	210,292	38,660	55,561	304,513
<i>Due to other funds</i>	--	--	20,356	20,356
<i>Due to other governments</i>	136,227	--	--	136,227
<i>Deferred revenue</i>	2,265,142	1,338,478	856,456	4,460,076
<i>Taxes collected in advance</i>	3,984,369	2,229,124	285,712	6,499,205
Total Liabilities	<u>6,671,557</u>	<u>3,680,527</u>	<u>1,236,187</u>	<u>11,588,271</u>
Fund balances:				
Reserved for:				
<i>Debt service</i>	--	--	198,219	198,219
<i>Inventories</i>	--	113,987	--	113,987
<i>Deposits</i>	16,332	--	--	16,332
Unreserved, designated, reported in:				
<i>General fund</i>	50,500	--	--	50,500
<i>Special revenue funds</i>	--	9,897	--	9,897
Unreserved, undesignated, reported in:				
<i>General fund</i>	4,778,520	--	--	4,778,520
<i>Special revenue funds</i>	--	637,664	1,649,956	2,287,620
Total fund balances	<u>4,845,352</u>	<u>761,548</u>	<u>1,848,175</u>	<u>7,455,075</u>
Total Liabilities and Fund Balances	<u>\$ 11,516,909</u>	<u>\$ 4,442,075</u>	<u>\$ 3,084,362</u>	<u>\$ 19,043,346</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2006

Total fund balances - governmental funds balance sheet	\$ 7,455,075
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	16,699,838
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	545,306
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	25,048
Payables for bond principal which are not due in the current period are not reported in the funds.	(360,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(285,460)
Payables for bond interest which are not due in the current period are not reported in the funds.	(3,250)
Payables for notes which are not due in the current period are not reported in the funds.	(162,287)
Payables for compensated absences which are not due in the current period are not reported in the funds.	31,948
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	414,419
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	694,930
	<u>694,930</u>
Net assets of governmental activities - statement of net assets	<u>\$ 24,796,439</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:				
<i>Taxes</i>	\$ 7,179,837	\$ 2,970,800	\$ 464,018	\$ 10,614,655
<i>Intergovernmental</i>	235,902	55,410	983,390	1,274,702
<i>Licenses, permits and fees</i>	62,867	883,322	--	946,189
<i>Fines and forfeitures</i>	765,568	311,839	--	1,077,407
<i>Charges for services</i>	979,637	--	1,488,546	2,468,183
<i>Interest</i>	351,899	18,307	38,903	409,109
<i>Miscellaneous</i>	313,440	300	76,097	389,837
Total revenues	<u>9,889,150</u>	<u>4,239,978</u>	<u>3,050,954</u>	<u>17,180,082</u>
Expenditures:				
Current:				
<i>General administration</i>	2,432,203	--	50,005	2,482,208
<i>Judicial</i>	1,146,448	--	538,854	1,685,302
<i>Legal</i>	281,086	--	11,175	292,261
<i>Elections</i>	27,881	--	--	27,881
<i>Financial administration</i>	501,114	--	--	501,114
<i>Public facilities</i>	158,521	--	2,730	161,251
<i>Public safety</i>	3,416,186	--	81,084	3,497,270
<i>Public transportation</i>	--	3,605,571	--	3,605,571
<i>Health and welfare</i>	513,016	--	2,042,410	2,555,426
<i>Culture and recreation</i>	366,088	--	--	366,088
<i>Conservation</i>	128,540	--	--	128,540
<i>Data processing</i>	77,275	--	--	77,275
Debt service:				
<i>Principal</i>	--	--	390,000	390,000
<i>Interest and fiscal charges</i>	--	--	20,753	20,753
Total expenditures	<u>9,048,358</u>	<u>3,605,571</u>	<u>3,137,011</u>	<u>15,790,940</u>
Excess (deficiency) of revenues over (under) expenditures	<u>840,792</u>	<u>634,407</u>	<u>(86,057)</u>	<u>1,389,142</u>
Other financing sources (uses):				
<i>Transfers in</i>	163,691	21,977	805,080	990,748
<i>Transfers out</i>	(584,302)	--	(406,446)	(990,748)
<i>Sale of capital assets</i>	3,000	12,790	16,000	31,790
Total other financing sources (uses)	<u>(417,611)</u>	<u>34,767</u>	<u>414,634</u>	<u>31,790</u>
Net change in fund balances	<u>423,181</u>	<u>669,174</u>	<u>328,577</u>	<u>1,420,932</u>
Fund balances, January 1	4,422,171	92,374	1,519,598	6,034,143
Fund balances, December 31	<u>\$ 4,845,352</u>	<u>\$ 761,548</u>	<u>\$ 1,848,175</u>	<u>\$ 7,455,075</u>

The accompanying notes are an integral part of this statement.

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, 2006

Net change in fund balances - total governmental funds	\$ 1,420,932
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,998,257
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,607,569)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(48,439)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	2,304
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	8,206
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	390,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	146,640
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	29,052
Bond issuance costs and similar items are amortized in the SOA but not in the funds	(9,404)
(Increase) decrease in accrued interest from beginning of period to end of period	6,435
The net revenue (expense) of internal service funds is reported with governmental activities.	(13,117)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(30,136)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(417,192)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(465,390)
Change in net assets of governmental activities - statement of activities	\$ <u>1,410,579</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF NET ASSETS

INTERNAL SERVICE FUNDS

DECEMBER 31, 2006

	Nonmajor Internal Service Fund
	Insurance Fund
ASSETS	
Current Assets:	
<i>Cash and cash equivalents</i>	\$ 141,577
Total Current Assets	<u>141,577</u>
LIABILITIES	
Current Liabilities:	
<i>Accounts payable</i>	116,529
Total Current Liabilities	<u>116,529</u>
NET ASSETS	
<i>Unreserved</i>	25,048
Total Net Assets	<u>\$ 25,048</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Nonmajor Internal Service Fund
	Insurance Fund
OPERATING REVENUES:	
<i>Charges for services</i>	\$ 1,253,221
Total Operating Revenues	<u>1,253,221</u>
OPERATING EXPENSES:	
<i>Claims paid</i>	1,326,366
<i>Other expenses</i>	9,626
Total Operating Expenses	<u>1,335,992</u>
Operating Income (Loss)	<u>(82,771)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Interest revenue</i>	3,503
<i>Miscellaneous</i>	66,151
Total Non-operating Revenues (Expenses)	<u>69,654</u>
Change in net assets	<u>(13,117)</u>
Total net assets, January 1	38,165
Total net assets, December 31	<u>\$ 25,048</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUND

DECEMBER 31, 2006

	Proprietary Fund Type Internal Service Fund
Cash Flows from Operating Activities:	
<i>Cash Received from Customers</i>	\$ 1,319,372
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(1,350,932)
Net Cash Provided (Used) by Operating Activities	<u>(31,560)</u>
Cash Flows from Investing Activities:	
<i>Interest and Dividends on Investments</i>	3,503
Net Cash Provided (Used) for Investing Activities	<u>3,503</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(28,057)
<i>Cash and Cash Equivalents at Beginning of Year</i>	169,634
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 141,577</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income (Loss)	\$ (82,771)
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
<i>Miscellaneous income</i>	66,151
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	--
<i>Increase (Decrease) in Accounts Payable</i>	(14,940)
Total Adjustments	<u>51,211</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (31,560)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2006

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,434,310	\$ 1,228,476
<i>Due from other funds</i>	--	66,948
Total Assets	<u>1,434,310</u>	<u>1,295,424</u>
LIABILITIES		
<i>Accounts payable</i>	26,339	--
<i>Due to other funds</i>	--	66,948
<i>Due to other governments</i>	--	563,511
<i>Due to others</i>	--	664,965
Total Liabilities	<u>26,339</u>	<u>1,295,424</u>
NET ASSETS		
<i>Held in trust for other purposes</i>	<u>\$ 1,407,971</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, 2006

	Private- Purpose Trusts
Additions:	
<i>Investment Income</i>	\$ 36,226
<i>Lease income</i>	169,277
<i>Miscellaneous</i>	55,948
Total Additions	<u>261,451</u>
Deductions:	
<i>Administrative Expenses</i>	93,140
<i>Payments to schools</i>	180,323
Total Deductions	<u>273,463</u>
Change in Net Assets	(12,012)
Net Assets-Beginning of the Year	1,419,983
Net Assets-End of the Year	<u>\$ 1,407,971</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

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

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

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

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

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

The County reports the following major governmental funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

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

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

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

2. Receivables and payables

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

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

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

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

3. Inventories and prepaid items

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

4. Restricted assets

The 2006 tax levy is made to fund calendar year 2007. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

5. Capital assets

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

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

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

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

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

6. Compensated absences

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

7. Long-term obligations

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

8. Fund equity

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

General Fund	
Reserved for deposits on furniture	<u>\$16,332</u>
Designated for soft ball park	\$25,000
Designated for fire department and first responders	20,500
Designated for fire department training tower	<u>5,000</u>
Total General Fund designated fund balance	<u>\$50,500</u>
Road and Bridge Special Revenue Fund	
Reserved for inventory	<u>\$113,987</u>
Designated for subdivision road repair	<u>\$ 9,897</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds." The details of this \$31,948 difference are as follows:

Prepaid expense	<u>\$31,948</u>
-----------------	-----------------

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Expenses not requiring the use of current financial resources are not reported as expenditures in the funds." The details of this \$8,206 difference are as follows:

Net change in prepaid expense	<u>\$8,206</u>
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WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

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 \$16,494,329. All of the bank balance of \$16,714,514 was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

B. Receivables

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

	General	Road and Bridge	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,068,976	\$1,146,974	\$162,994	\$3,378,944
Accounts receivable	\$ --	\$ --	\$6,383,766	\$6,383,766
Allowance for uncollectibles	--	--	(5,688,833)	(5,688,833)
Net other receivables	\$ --	\$ --	\$694,933	\$694,933
Fines receivable	\$993,407	\$1,394,778	\$ --	\$2,388,185
Allowance for uncollectibles	(643,566)	(1,193,974)	--	(1,837,540)
Net fines receivable	\$349,841	\$200,804	\$ --	\$550,645
Other receivables	\$10,764	\$ --	\$ --	\$10,764
Intergovernmental	\$567,416	\$ --	\$ --	\$567,416

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

	Unavailable	Unearned	Total
Current tax levy receivable (2006) (General Fund)	\$ --	\$1,716,965	\$1,716,965
Current tax levy receivable (2006) (Road & Bridge Fund)	--	965,551	965,551
Current tax levy receivable (2006) (Debt Service Funds)	--	122,902	122,902
Taxes collected in advance (General Fund)	--	3,984,369	3,984,369
Taxes collected in advance (Road & Bridge Fund)	--	2,229,124	2,229,124
Taxes collected in advance (Debt Service Funds)	--	285,712	285,712
Delinquent property taxes receivable (General Fund)	334,562	--	334,562
Delinquent property taxes receivable (Road & Bridge Fund)	172,123	--	172,123
Delinquent property taxes receivable (Debt Service Fund)	38,621	--	38,621
Delinquent fines receivable (General Fund)	213,615	--	213,615
Delinquent fines receivable (Road & Bridge Fund)	200,804	--	200,804
Delinquent ambulance receivables	694,933	--	694,933
Total deferred/unearned revenue for governmental funds	\$1,654,658	\$9,304,623	\$10,959,281

Reported in financial statements as:

Deferred revenue	\$ 4,460,076
Taxes collected in advance	6,499,205
Total	\$10,959,281

C. Capital assets

Capital asset activity for the year ended December 31, 2006:

	Balance 12/31/05	Additions	Retirements	Completed Construction	Balance 12/31/06
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$67,962	\$134,006	\$ --	\$ --	\$201,968
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	67,962	134,006	--	--	201,968
Capital assets, being depreciated:					
Buildings	7,498,754	140,992	--	--	7,639,746
Infrastructure	73,660,427	1,329,896	(536,488)	--	74,453,835
Machinery and equipment	6,033,748	393,363	(172,191)	--	6,254,920
Total capital assets being depreciated	87,192,929	1,864,251	(708,679)	--	88,348,501
Less accumulated depreciation for:					
Buildings	(2,972,242)	(225,177)	--	--	(3,197,419)
Infrastructure	(64,634,993)	(831,575)	498,154	--	(64,968,414)
Machinery and equipment	(3,296,070)	(550,817)	162,087	--	(3,684,800)
Total accumulated depreciation	(70,903,305)	(1,607,569)	660,241	--	(71,850,633)
Total capital assets being depreciated, net	16,289,624	256,682	(48,438)	--	16,497,868
Governmental activities capital assets, net	\$16,357,586	\$390,688	(\$48,438)	\$ --	\$16,699,836

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

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

Governmental activities:

General administration	\$111,040
Judicial	10,374
Elections	25,906
Financial administration	3,523
Public facilities	10,298
Public safety	269,244
Public transportation	1,070,448
Health and welfare	93,675
Culture and recreation	<u>13,061</u>
Total depreciation expense - governmental activities	<u>\$1,607,569</u>

Construction commitments

The County had no active construction projects as of December 31, 2006.

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2006, is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Operating Funds		
Major Funds		
General Fund	\$20,356	\$ --
Nonmajor Funds		
Courthouse Security Special Revenue	--	20,356
Total Operating Funds	<u>\$20,356</u>	<u>\$20,356</u>
Fiduciary Funds		
Criminal Justice	\$66,948	\$ --
Justice of the Peace Number 1	--	4,031
Justice of the Peace Number 2	--	14,090
Justice of the Peace Number 3	--	14,511
Justice of the Peace Number 4	--	20,640
County Clerk	--	10,823
District Clerk	--	2,853
Total Fiduciary Funds	<u>\$66,948</u>	<u>\$66,948</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

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

Interfund transfers:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$163,691	\$584,302
Road and Bridge	21,977	--
Total Major Funds	185,668	584,302
Nonmajor Governmental Funds		
Juvenile Boot Camp	--	54,503
JP Technology	87,326	
District Attorney	270,000	--
EMS Deprecation	55,000	--
Disaster Relief	--	9,508
Check and Process	--	10,000
Child Foster Care	5,000	--
HWY 290/36	200,000	--
Boot Camp Special	--	998
Fingerprint Construction		26,683
Courthouse Security	--	50,000
Tobacco Settlement	--	67,000
Ltd Tax Refunding Bonds	--	187,754
Tax Note Series - 2004	187,754	--
Total Nonmajor governmental funds	805,080	406,446
Totals	\$990,748	\$990,748

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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 12/31/06
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Note - Series 2004	\$360,000	01/27/04	09/01/07	2.70%	\$360,000
Notes Payable					
Building	\$450,000	12/22/98	12/26/13	5.90%	259,128
Total Governmental Long-Term Debt					<u>\$619,128</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Note Payable		Total
	Principal	Interest	Principal	Interest	
2007	\$360,000	\$9,720	\$30,813	\$14,464	\$414,997
2008	--	--	32,681	12,596	45,277
2009	--	--	34,662	10,615	45,277
2010	--	--	36,763	8,514	45,277
2011	--	--	38,992	6,285	45,277
2012-2013	--	--	85,218	5,335	90,553
Total	<u>\$360,000</u>	<u>\$9,720</u>	<u>\$259,129</u>	<u>\$57,809</u>	<u>\$686,658</u>

Capital Lease Obligations Currently Outstanding:

	Original Amount	Date of Inception	Final Maturity	Interest Rate	Balance 12/31/06
2004 Gradall SL3100	\$196,757	01/27/04	01/28/08	4.04%	\$40,883
2004 John Deere Motor	133,342	05/10/04	05/10/07	4.00%	33,974
Pitney Bowes Mailing	17,614	12/30/02	1/06/08	4.51%	3,846
2005 International truck	68,122	2/24/05	3/01/07	5.10%	22,688
Terex Reclaiming Machine	\$233,506	11/23/05	1/15/10	4.09%	184,069
Total Leases Payable					<u>\$285,460</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

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

<u>Year</u>	<u>Total</u>
2007	\$113,975
2008	93,353
2009	50,817
2011	<u>50,817</u>
Total payments	308,962
Less imputed interest	<u>(23,502)</u>
Total Capital Lease Obligations	<u><u>\$285,460</u></u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2006, was as follows:

	<u>Balance 12/31/05</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/06</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation bonds	\$750,000	\$ --	(\$390,000)	\$360,000	\$360,000
Notes payable	288,180	--	(29,052)	259,128	30,813
Capital lease obligations	432,100	--	(146,640)	285,460	103,796
Compensated absences	132,152	162,287	(132,152)	162,287	162,287
Governmental activity Long-Term Liabilities	<u>\$1,602,432</u>	<u>\$162,287</u>	<u>(\$697,844)</u>	<u>\$1,066,875</u>	<u>\$656,896</u>

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

IV. OTHER INFORMATION

A. Risk management

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

The County uses a medical self-insurance fund to pay medical and dental claims of the County employees and their covered dependents and minimize the total cost of annual medical insurance to the County. Medical claims exceeding \$50,000 per covered individual or, approximately \$1,000,000, in the aggregate for the group, are covered through a private insurance carrier. Additionally, life insurance policy premiums for each employee are paid through the fund. The self-insurance fund is funded by charges to other funds and charges to employees for extended benefits at their option. The County does not believe that there are material claims incurred but not reported as of December 31, 2006.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

	12/31/06	12/31/05
Claims payable beginning of year	\$131,469	\$159,846
Claims incurred	1,335,992	1,131,348
Payment on claims	(1,350,932)	(1,159,725)
Claims payable end of year	<u>\$116,529</u>	<u>\$131,469</u>

C. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. At December 31, 2006, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

D. Employee Retirement Systems and Pension Plans

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

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

2. Funding Policy

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 9.43% for calendar year 2006.

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, 2006, the annual pension cost for the TCDRS plan for its employees was \$563,321 and the actual contributions were \$563,321.

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, 2004, the basis for determining the contribution rates for calendar year 2006. The December 31, 2005 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/05	12/31/04	12/31/03
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period in years	20.0	20.0	20.0
Actuarial valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment.	Long-term appreciation with adjustment.
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.50%	5.50%	5.50%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	12/31/06	12/31/05	12/31/04
Annual Pension Cost (APC)	\$563,321	\$542,846	\$421,449
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, 2006

Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/05	12/31/04	12/31/03
Actuarial value of assets	\$10,506,366	\$9,783,538	\$8,468,939
Actuarial Accrued Liability (AAL)	\$13,011,589	\$12,219,147	\$10,587,961
Unfunded AAL (UAAL)	\$2,505,223	\$2,435,609	\$2,119,022
Funded Ratio	80.75%	80.72%	79.99%
Annual Covered Payroll (actuarial)	\$5,794,522	\$5,552,685	\$5,397,099
UAAL as a Percentage of Covered Payroll	43.23%	43.86%	39.26%

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>				
Ad valorem tax	\$ 5,404,814	\$ 5,404,814	\$ 5,672,591	\$ 267,777
Penalty and interest	85,000	85,000	84,088	(912)
Sales and other taxes	1,641,500	1,641,500	1,880,573	239,073
Total Taxes	7,131,314	7,131,314	7,637,252	505,938
<i>Intergovernmental</i>				
Federal shared revenues	55,725	277,074	237,593	(39,481)
State shared revenues	97,575	130,596	106,698	(23,898)
Other governments - prisoner housing	25,000	25,000	110,880	85,880
Total Intergovernmental	178,300	432,670	455,171	22,501
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	49,200	49,200	62,868	13,668
Total Licenses, permits and fees	49,200	49,200	62,868	13,668
<i>Fines and forfeitures</i>				
Fines and forfeitures	572,000	572,000	765,568	193,568
Total Fines and forfeitures	572,000	572,000	765,568	193,568
<i>Charges for services</i>				
Fees of office	795,650	795,650	804,660	9,010
Justice court number one fees	34,800	34,800	23,236	(11,564)
Justice court number one two	19,550	19,550	32,310	12,760
Justice court number one three	40,150	40,150	43,055	2,905
Justice court number one four	47,100	47,100	63,821	16,721
Total Charges for services	937,250	937,250	967,082	29,832
<i>Interest</i>				
Interest	300,000	300,000	351,899	51,899
Total Interest	300,000	300,000	351,899	51,899
<i>Miscellaneous</i>				
Rent	197,200	197,200	154,003	(43,197)
Miscellaneous	108,500	108,500	138,914	30,414
Total Miscellaneous	305,700	305,700	292,917	(12,783)
Total revenues	9,473,764	9,728,134	10,532,757	804,623
Expenditures:				
<i>Current:</i>				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel services	93,151	93,151	88,292	4,859
Benefits	23,802	23,802	21,230	2,572
Supplies	2,900	2,900	780	2,120
Other services and charges	5,400	5,400	2,589	2,811
Total County Judge	125,253	125,253	112,891	12,362

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

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>	\$ 52,106	\$ 52,106	\$ 52,046	\$ 60
<i>Benefits</i>	10,040	10,150	9,946	204
<i>Supplies</i>	3,000	3,140	2,732	408
<i>Other services and charges</i>	3,200	3,600	2,665	935
<i>Capital outlay</i>	5,000	4,350	--	4,350
<i>Total Courthouse Receptionist</i>	<u>73,346</u>	<u>73,346</u>	<u>67,389</u>	<u>5,957</u>
<i>County Communications</i>				
<i>Other services and charges</i>	57,000	60,700	57,029	3,671
<i>Total County Communications</i>	<u>57,000</u>	<u>60,700</u>	<u>57,029</u>	<u>3,671</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	158,665	158,665	158,480	185
<i>Benefits</i>	42,150	42,150	36,155	5,995
<i>Supplies</i>	250	250	248	2
<i>Other services and charges</i>	8,000	8,000	5,120	2,880
<i>Total Commissioner's Court</i>	<u>209,065</u>	<u>209,065</u>	<u>200,003</u>	<u>9,062</u>
<i>County Clerk</i>				
<i>Personnel services</i>	185,803	187,073	187,002	71
<i>Benefits</i>	36,122	35,077	34,255	822
<i>Supplies</i>	18,150	17,690	17,108	582
<i>Other services and charges</i>	10,340	10,340	8,944	1,396
<i>Capital outlay</i>	--	235	--	235
<i>Total County Clerk</i>	<u>250,415</u>	<u>250,415</u>	<u>247,309</u>	<u>3,106</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	20,093	20,093	19,439	654
<i>Benefits</i>	4,382	4,382	3,993	389
<i>Supplies</i>	1,175	1,175	626	549
<i>Other services and charges</i>	1,400	1,400	1,151	249
<i>Total Veteran's Office</i>	<u>27,050</u>	<u>27,050</u>	<u>25,209</u>	<u>1,841</u>
<i>County Auditor</i>				
<i>Personnel services</i>	114,761	114,761	114,316	445
<i>Benefits</i>	22,972	22,972	22,505	467
<i>Supplies</i>	4,350	4,350	1,344	3,006
<i>Other services and charges</i>	7,450	7,450	3,214	4,236
<i>Total County Auditor</i>	<u>149,533</u>	<u>149,533</u>	<u>141,379</u>	<u>8,154</u>
<i>Nondepartmental</i>				
<i>Benefits</i>	942,500	1,016,000	997,891	18,109
<i>Supplies</i>	4,000	7,000	5,462	1,538
<i>Other services and charges</i>	342,000	274,966	264,409	10,557
<i>Capital outlay</i>	107,115	321,214	320,829	385
<i>Total Nondepartmental</i>	<u>1,395,615</u>	<u>1,619,180</u>	<u>1,588,591</u>	<u>30,589</u>
<i>Total General Administration</i>	<u>2,287,277</u>	<u>2,514,542</u>	<u>2,439,800</u>	<u>74,742</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT B-1
Page 3 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Court</i>				
Personnel services	\$ 73,178	\$ 73,178	\$ 67,865	\$ 5,313
Benefits	15,939	15,139	11,659	3,480
Supplies	3,000	3,800	2,706	1,094
Other services and charges	220,243	222,243	197,764	24,479
Total District Court	312,360	314,360	279,994	34,366
<i>District Clerk</i>				
Personnel services	187,204	187,204	186,990	214
Benefits	36,270	36,270	35,280	990
Supplies	15,400	17,395	12,628	4,767
Other services and charges	8,500	8,500	7,692	808
Capital outlay	4,500	2,505	2,005	500
Total District Clerk	251,874	251,874	244,595	7,279
<i>County Court at Law</i>				
Personnel services	122,185	126,085	126,071	14
Benefits	21,892	22,117	21,711	406
Supplies	4,200	3,675	2,927	748
Other services and charges	88,010	124,239	122,975	1,264
Total County Court at Law	236,287	276,116	273,684	2,432
<i>Justice Court Number One</i>				
Personnel services	65,701	59,091	30,294	28,797
Benefits	13,194	9,444	5,654	3,790
Supplies	2,600	4,750	2,900	1,850
Other services and charges	5,300	5,050	3,234	1,816
Total Justice Court Number One	86,795	78,335	42,082	36,253
<i>Justice Court Number Two</i>				
Personnel services	62,819	62,919	62,855	64
Benefits	16,890	17,940	17,543	397
Supplies	3,000	2,750	1,705	1,045
Other services and charges	4,925	4,925	3,749	1,176
Total Justice Court Number Two	87,634	88,534	85,852	2,682
<i>Justice Court Number Three</i>				
Personnel services	89,048	89,423	89,338	85
Benefits	18,080	18,255	17,277	978
Supplies	4,100	7,010	6,118	892
Other services and charges	6,150	7,550	7,268	282
Total Justice Court Number Three	117,378	122,238	120,001	2,237
<i>Justice Court Number Four</i>				
Personnel services	66,255	70,255	69,831	424
Benefits	17,288	18,788	18,581	207
Supplies	3,200	3,700	2,622	1,078
Other services and charges	7,850	8,550	6,640	1,910
Total Justice Court Number Four	94,593	101,293	97,674	3,619
Total Judicial	1,186,921	1,232,750	1,143,882	88,868

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT B-1
Page 4 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Legal</i>				
<i>County Attorney</i>				
Personnel services	\$ 224,129	\$ 226,939	\$ 226,449	\$ 490
Benefits	39,704	37,169	36,658	511
Supplies	7,800	6,500	6,199	301
Other services and charges	9,760	10,785	10,660	125
Total County Attorney	281,393	281,393	279,966	1,427
Total Legal	281,393	281,393	279,966	1,427
<i>Elections</i>				
<i>Elections</i>				
Personnel services	3,500	3,500	2,006	1,494
Supplies	13,000	13,000	12,900	100
Other services and charges	15,050	15,050	12,975	2,075
Total Elections	31,550	31,550	27,881	3,669
Total Elections	31,550	31,550	27,881	3,669
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
Personnel services	128,860	129,010	128,925	85
Benefits	24,582	24,882	24,463	419
Supplies	6,750	6,300	4,462	1,838
Other services and charges	16,950	18,950	16,293	2,657
Total Tax Assessor Collector	177,142	179,142	174,143	4,999
<i>County Treasurer</i>				
Personnel services	171,871	171,871	167,265	4,606
Benefits	33,070	33,295	32,268	1,027
Supplies	14,100	13,975	11,746	2,229
Other services and charges	13,300	13,200	8,039	5,161
Total County Treasurer	232,341	232,341	219,318	13,023
<i>Appraisal District</i>				
Other services and charges	108,471	109,372	109,357	15
Total Appraisal District	108,471	109,372	109,357	15
Total Financial Administration	517,954	520,855	502,818	18,037
<i>Public facilities</i>				
<i>County Courthouse</i>				
Personnel services	59,194	62,394	56,500	5,894
Benefits	14,202	14,002	9,604	4,398
Supplies	30,000	40,600	39,338	1,262
Other services and charges	46,950	36,350	27,943	8,407
Capital outlay	55,000	43,200	40,833	2,367
Total County Courthouse	205,346	196,546	174,218	22,328
Total Public Facilities	205,346	196,546	174,218	22,328

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	\$ 10,924	\$ 10,914	\$ 10,911	\$ 3
<i>Benefits</i>	3,480	3,490	3,060	430
<i>Supplies</i>	800	800	415	385
<i>Other services and charges</i>	450	450	--	450
<i>Total Constable Number One</i>	<u>15,654</u>	<u>15,654</u>	<u>14,386</u>	<u>1,268</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	58,821	58,821	58,742	79
<i>Benefits</i>	24,477	25,678	25,271	407
<i>Supplies</i>	2,250	2,650	2,551	99
<i>Other services and charges</i>	7,950	7,349	7,169	180
<i>Total Constable Number Two</i>	<u>93,498</u>	<u>94,498</u>	<u>93,733</u>	<u>765</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	10,924	10,924	10,910	14
<i>Benefits</i>	4,656	4,756	4,207	549
<i>Supplies</i>	1,100	1,100	221	879
<i>Other services and charges</i>	400	300	214	86
<i>Total Constable Number Three</i>	<u>17,080</u>	<u>17,080</u>	<u>15,552</u>	<u>1,528</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	10,924	10,924	10,911	13
<i>Benefits</i>	4,790	5,290	5,227	63
<i>Supplies</i>	850	350	--	350
<i>Other services and charges</i>	450	450	152	298
<i>Total Constable Number Four</i>	<u>17,014</u>	<u>17,014</u>	<u>16,290</u>	<u>724</u>
<i>Sheriff</i>				
<i>Personnel services</i>	875,646	881,871	875,860	6,011
<i>Benefits</i>	174,900	169,475	168,946	529
<i>Supplies</i>	35,500	40,000	37,664	2,336
<i>Other services and charges</i>	254,000	324,931	321,240	3,691
<i>Capital outlay</i>	102,000	94,590	94,508	82
<i>Total Sheriff</i>	<u>1,442,046</u>	<u>1,510,867</u>	<u>1,498,218</u>	<u>12,649</u>
<i>Department of Public Safety</i>				
<i>Personnel services</i>	29,691	29,691	29,658	33
<i>Benefits</i>	5,843	5,923	5,917	6
<i>Supplies</i>	5,500	5,940	5,765	175
<i>Other services and charges</i>	4,440	3,920	3,744	176
<i>Total Department of Public Safety</i>	<u>45,474</u>	<u>45,474</u>	<u>45,084</u>	<u>390</u>
<i>County Jail</i>				
<i>Personnel services</i>	942,902	922,602	907,437	15,165
<i>Benefits</i>	181,500	182,325	176,299	6,026
<i>Supplies</i>	181,000	204,950	204,277	673
<i>Other services and charges</i>	159,000	157,125	154,458	2,667
<i>Capital outlay</i>	10,000	30,300	30,156	144
<i>Total County Jail</i>	<u>1,474,402</u>	<u>1,497,302</u>	<u>1,472,627</u>	<u>24,675</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Adult Probation</i>				
<i>Supplies</i>	\$ 1,000	\$ 1,000	\$ --	\$ 1,000
<i>Other services and charges</i>	1,925	1,925	86	1,839
<i>Total Adult Probation</i>	<u>2,925</u>	<u>2,925</u>	<u>86</u>	<u>2,839</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	2,000	--	2,000
<i>Other services and charges</i>	99,175	99,175	88,927	10,248
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>101,175</u>	<u>101,175</u>	<u>88,927</u>	<u>12,248</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	5,000	5,000	2,220	2,780
<i>Benefits</i>	11,500	10,450	9,546	904
<i>Supplies</i>	10,000	35,805	35,802	3
<i>Other services and charges</i>	104,600	101,850	100,099	1,751
<i>Total Fire Protection</i>	<u>131,100</u>	<u>153,105</u>	<u>147,667</u>	<u>5,438</u>
<i>National Guard</i>				
<i>Other services and charges</i>	300	300	300	--
<i>Total National Guard</i>	<u>300</u>	<u>300</u>	<u>300</u>	<u>--</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	12,000	12,000	12,000	--
<i>Benefits</i>	1,000	1,000	133	867
<i>Supplies</i>	2,000	2,000	1,136	864
<i>Other services and charges</i>	4,000	4,000	3,363	637
<i>Total Emergency Management</i>	<u>19,000</u>	<u>19,000</u>	<u>16,632</u>	<u>2,368</u>
<i>Total Public Safety</i>	<u>3,359,668</u>	<u>3,474,394</u>	<u>3,409,502</u>	<u>64,892</u>
<i>Health and welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	100,100	100,100	95,452	4,648
<i>Total Social Services</i>	<u>100,100</u>	<u>100,100</u>	<u>95,452</u>	<u>4,648</u>
<i>Indigent Health Care</i>				
<i>Supplies</i>	30,000	34,800	34,133	667
<i>Other services and charges</i>	406,700	286,900	231,549	55,351
<i>Total Indigent Health Care</i>	<u>436,700</u>	<u>321,700</u>	<u>265,682</u>	<u>56,018</u>
<i>Health Department</i>				
<i>Personnel services</i>	9,100	9,400	9,388	12
<i>Other services and charges</i>	48,700	48,400	29,640	18,760
<i>Total Health Department</i>	<u>57,800</u>	<u>57,800</u>	<u>39,028</u>	<u>18,772</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental</i>				
<i>Personnel services</i>	\$ 64,276	\$ 71,276	\$ 70,859	\$ 417
<i>Benefits</i>	12,094	13,069	12,774	295
<i>Supplies</i>	6,300	5,325	3,759	1,566
<i>Other services and charges</i>	27,600	20,600	13,437	7,163
<i>Capital outlay</i>	5,000	8,400	8,346	54
<i>Total Environmental</i>	<u>115,270</u>	<u>118,670</u>	<u>109,175</u>	<u>9,495</u>
<i>Total Health and Welfare</i>	<u>709,870</u>	<u>598,270</u>	<u>509,337</u>	<u>88,933</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	21,500	21,500	20,739	761
<i>Total Education - Library</i>	<u>21,500</u>	<u>21,500</u>	<u>20,739</u>	<u>761</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	120,581	124,831	124,677	154
<i>Benefits</i>	23,120	23,470	23,416	54
<i>Supplies</i>	21,500	13,700	12,344	1,356
<i>Other services and charges</i>	101,000	114,000	112,293	1,707
<i>Capital outlay</i>	40,000	41,500	41,439	61
<i>Total Fairgrounds</i>	<u>306,201</u>	<u>317,501</u>	<u>314,169</u>	<u>3,332</u>
<i>Softball</i>				
<i>Other services and charges</i>	25,000	25,000	25,000	--
<i>Total Softball</i>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
<i>Total Culture and Recreation</i>	<u>352,701</u>	<u>364,001</u>	<u>359,908</u>	<u>4,093</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	87,192	87,192	82,093	5,099
<i>Benefits</i>	23,592	22,162	20,364	1,798
<i>Supplies</i>	6,000	7,530	7,148	382
<i>Other services and charges</i>	13,300	13,200	11,582	1,618
<i>Total Extension Service</i>	<u>130,084</u>	<u>130,084</u>	<u>121,187</u>	<u>8,897</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>134,084</u>	<u>134,084</u>	<u>125,187</u>	<u>8,897</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Personnel services</i>	\$ --	\$ 9,855	\$ 9,855	\$ --
<i>Other services and charges</i>	71,000	71,000	66,866	4,134
<i>Total Data Processing</i>	<u>71,000</u>	<u>80,855</u>	<u>76,721</u>	<u>4,134</u>
<i>Total Data Processing</i>	<u>71,000</u>	<u>80,855</u>	<u>76,721</u>	<u>4,134</u>
Total expenditures	<u>9,137,764</u>	<u>9,429,240</u>	<u>9,049,220</u>	<u>380,020</u>
Excess (deficiency) of revenues over (under) expenditures	<u>336,000</u>	<u>298,894</u>	<u>1,483,537</u>	<u>1,184,643</u>
Other financing sources (uses):				
<i>Transfers in</i>	72,000	163,691	163,691	--
<i>Transfers out</i>	(985,000)	(985,000)	(584,303)	400,697
<i>Sale of capital assets</i>	2,000	2,000	--	(2,000)
<i>Total other financing sources (uses)</i>	<u>(911,000)</u>	<u>(819,309)</u>	<u>(420,612)</u>	<u>398,697</u>
Net change in fund balances	(575,000)	(520,415)	1,062,925	1,583,340
Fund balances, January 1	<u>7,420,299</u>	<u>7,420,299</u>	<u>7,420,299</u>	<u>--</u>
Fund balances, December 31	<u>\$ 6,845,299</u>	<u>\$ 6,899,884</u>	<u>\$ 8,483,224</u>	<u>\$ 1,583,340</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 2,947,735	\$ 2,947,735	\$ 3,296,639	\$ 348,904
<i>Penalty and interest</i>	45,000	45,000	44,557	(443)
<i>Total Taxes</i>	<u>2,992,735</u>	<u>2,992,735</u>	<u>3,341,196</u>	<u>348,461</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	60,000	60,000	55,410	(4,590)
<i>Total Intergovernmental</i>	<u>60,000</u>	<u>60,000</u>	<u>55,410</u>	<u>(4,590)</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	845,000	845,000	883,322	38,322
<i>Total Licenses, permits and fees</i>	<u>845,000</u>	<u>845,000</u>	<u>883,322</u>	<u>38,322</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	230,000	230,000	311,839	81,839
<i>Total Fines and forfeitures</i>	<u>230,000</u>	<u>230,000</u>	<u>311,839</u>	<u>81,839</u>
<i>Interest</i>				
<i>Interest</i>	13,000	13,000	18,307	5,307
<i>Total Interest</i>	<u>13,000</u>	<u>13,000</u>	<u>18,307</u>	<u>5,307</u>
<i>Miscellaneous</i>				
<i>Rent</i>	--	--	6,009	6,009
<i>Miscellaneous</i>	1,000	1,000	--	(1,000)
<i>Total Miscellaneous</i>	<u>1,000</u>	<u>1,000</u>	<u>6,009</u>	<u>5,009</u>
<i>Total revenues</i>	<u>4,141,735</u>	<u>4,141,735</u>	<u>4,616,083</u>	<u>474,348</u>
Expenditures:				
<i>Current:</i>				
<i>Public transportation</i>				
<i>Personnel services</i>	910,810	910,810	856,915	53,895
<i>Benefits</i>	374,700	370,200	328,613	41,587
<i>Supplies</i>	282,900	290,270	270,919	19,351
<i>Other services and charges</i>	528,640	586,570	538,657	47,913
<i>Capital outlay</i>	2,192,685	2,131,885	1,682,102	449,783
<i>Total Public Transportation</i>	<u>4,289,735</u>	<u>4,289,735</u>	<u>3,677,206</u>	<u>612,529</u>
<i>Total expenditures</i>	<u>4,289,735</u>	<u>4,289,735</u>	<u>3,677,206</u>	<u>612,529</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(148,000)</u>	<u>(148,000)</u>	<u>938,877</u>	<u>1,086,877</u>
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	435,000	435,000	21,977	(413,023)
<i>Sale of capital assets</i>	13,000	13,000	12,790	(210)
<i>Total other financing sources (uses)</i>	<u>448,000</u>	<u>448,000</u>	<u>34,767</u>	<u>413,233</u>
<i>Net change in fund balances</i>	<u>300,000</u>	<u>300,000</u>	<u>973,644</u>	<u>673,644</u>
<i>Fund balances, January 1</i>	<u>2,006,666</u>	<u>2,006,666</u>	<u>2,006,666</u>	<u>--</u>
<i>Fund balances, December 31</i>	<u>\$ 2,306,666</u>	<u>\$ 2,306,666</u>	<u>\$ 2,980,310</u>	<u>\$ 673,644</u>

WASHINGTON COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2006

A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, District Attorney, Emergency Medical Service, EMS Depreciation Fund, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, and Archive Fee - County Clerk) and the Debt Service Funds (LTD Tax Refunding Bonds, and Tax Note Series 2004).

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. Excess of Expenditures Over Appropriations

For the year ended December 31, 2006, expenditures did not exceed appropriations in any fund.

C. At December 31, 2006, no fund had a deficit.

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2006

D. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$1,062,925	(\$355,537)	(\$284,207)	\$423,181
Road & Bridge	973,644	(401,122)	96,652	669,174
District Attorney	(10,359)	--	(830)	(11,189)
Emergency Medical Service	40,058	(465,391)	449,384	24,051
EMS Depreciation	(24,924)	--	--	(24,924)
County Clerk Record Management	13,919	--	--	13,919
Records Management District Clerk	2,745	--	--	2,745
Archive Fee - County Clerk	36,586	--	--	36,586
LTD Tax Refunding Bonds	(413,949)	(198,541)	479,264	(133,226)
Tax Note Series 2004	474,916	161,877	(439,078)	197,715

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2006

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,743,975	\$ 196,748	\$ 1,940,723
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	162,994	162,994
<i>Accounts</i>	694,933	--	694,933
Restricted assets:			
<i>Cash and cash equivalents</i>	--	285,712	285,712
Total Assets	<u>\$ 2,438,908</u>	<u>\$ 645,454</u>	<u>\$ 3,084,362</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 18,102	\$ --	\$ 18,102
<i>Accrued liabilities and other payables</i>	55,561	--	55,561
<i>Due to other funds</i>	20,356	--	20,356
<i>Deferred revenue</i>	694,933	161,523	856,456
<i>Taxes collected in advance</i>	--	285,712	285,712
Total Liabilities	<u>788,952</u>	<u>447,235</u>	<u>1,236,187</u>
Fund balances:			
Reserved for:			
<i>Debt service</i>	--	198,219	198,219
Unreserved, designated, reported in:			
Unreserved, undesignated, reported in:			
<i>Special revenue funds</i>	1,649,956	--	1,649,956
Total fund balances	<u>1,649,956</u>	<u>198,219</u>	<u>1,848,175</u>
Total Liabilities and Fund Balances	<u>\$ 2,438,908</u>	<u>\$ 645,454</u>	<u>\$ 3,084,362</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund Fingerprint Construction	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ --	\$ 464,018	\$ --	\$ 464,018
<i>Intergovernmental</i>	983,390	--	--	983,390
<i>Charges for services</i>	1,488,546	--	--	1,488,546
<i>Interest</i>	27,040	11,224	639	38,903
<i>Miscellaneous</i>	76,097	--	--	76,097
Total revenues	<u>2,575,073</u>	<u>475,242</u>	<u>639</u>	<u>3,050,954</u>
Expenditures:				
Current:				
<i>General administration</i>	50,005	--	--	50,005
<i>Judicial</i>	538,854	--	--	538,854
<i>Legal</i>	11,175	--	--	11,175
<i>Public facilities</i>	2,730	--	--	2,730
<i>Public safety</i>	81,084	--	--	81,084
<i>Health and welfare</i>	2,042,410	--	--	2,042,410
Debt service:				
<i>Principal</i>	--	390,000	--	390,000
<i>Interest and fiscal charges</i>	--	20,753	--	20,753
Total expenditures	<u>2,726,258</u>	<u>410,753</u>	<u>--</u>	<u>3,137,011</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(151,185)</u>	<u>64,489</u>	<u>639</u>	<u>(86,057)</u>
Other financing sources (uses):				
<i>Transfers in</i>	617,326	187,754	--	805,080
<i>Transfers out</i>	(192,009)	(187,754)	(26,683)	(406,446)
<i>Sale of capital assets</i>	16,000	--	--	16,000
Total other financing sources (uses)	<u>441,317</u>	<u>--</u>	<u>(26,683)</u>	<u>414,634</u>
Net change in fund balances	290,132	64,489	(26,044)	328,577
Fund balances, January 1	1,359,824	133,730	26,044	1,519,598
Fund balances, December 31	<u>\$ 1,649,956</u>	<u>\$ 198,219</u>	<u>\$ --</u>	<u>\$ 1,848,175</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2006

	<u>JP Technology</u>	<u>District Attorney</u>	<u>Emergency Medical Service</u>	<u>EMS Depreciation</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 113,065	\$ 315,491	\$ 201,584	\$ 495
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	694,933	--
Total Assets	<u>\$ 113,065</u>	<u>\$ 315,491</u>	<u>\$ 896,517</u>	<u>\$ 495</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 18,102	\$ --
<i>Accrued liabilities and other payables</i>	--	17,429	38,132	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	694,933	--
Total Liabilities	<u>--</u>	<u>17,429</u>	<u>751,167</u>	<u>--</u>
Fund balances:				
<i>Unreserved</i>	<u>113,065</u>	<u>298,062</u>	<u>145,350</u>	<u>495</u>
Total fund balances	<u>113,065</u>	<u>298,062</u>	<u>145,350</u>	<u>495</u>
Total Liabilities and Fund Balances	<u>\$ 113,065</u>	<u>\$ 315,491</u>	<u>\$ 896,517</u>	<u>\$ 495</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ 29,856	\$ 147,220	\$ 12,663	\$ 24,666	\$ 5,932
--	--	--	--	--
<u>\$ 29,856</u>	<u>\$ 147,220</u>	<u>\$ 12,663</u>	<u>\$ 24,666</u>	<u>\$ 5,932</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
29,856	147,220	12,663	24,666	5,932
<u>29,856</u>	<u>147,220</u>	<u>12,663</u>	<u>24,666</u>	<u>5,932</u>
<u>\$ 29,856</u>	<u>\$ 147,220</u>	<u>\$ 12,663</u>	<u>\$ 24,666</u>	<u>\$ 5,932</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2006

	Child Foster Care	HWY 290/36 Washington County	Forfeiture of Assets	C.C. Record Management Preservation
ASSETS				
<i>Cash and cash equivalents</i>	\$ 45,185	\$ 200,000	\$ 14,263	\$ 76,591
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	--	--
Total Assets	<u>\$ 45,185</u>	<u>\$ 200,000</u>	<u>\$ 14,263</u>	<u>\$ 76,591</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Unreserved</i>	45,185	200,000	14,263	76,591
Total fund balances	<u>45,185</u>	<u>200,000</u>	<u>14,263</u>	<u>76,591</u>
Total Liabilities and Fund Balances	<u>\$ 45,185</u>	<u>\$ 200,000</u>	<u>\$ 14,263</u>	<u>\$ 76,591</u>

Records Management Preservation DC	Record Management Preservation	Archive Fee County Clerk	Courthouse Security	Unclaimed and Abandoned Property
\$ 6,415	\$ 114,104	\$ 36,586	\$ 28,532	\$ 3,885
--	--	--	--	--
<u>\$ 6,415</u>	<u>\$ 114,104</u>	<u>\$ 36,586</u>	<u>\$ 28,532</u>	<u>\$ 3,885</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	20,356	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>20,356</u>	<u>--</u>
6,415	114,104	36,586	8,176	3,885
<u>6,415</u>	<u>114,104</u>	<u>36,586</u>	<u>8,176</u>	<u>3,885</u>
<u>\$ 6,415</u>	<u>\$ 114,104</u>	<u>\$ 36,586</u>	<u>\$ 28,532</u>	<u>\$ 3,885</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2006

	<u>Homeland Security</u>	<u>Community Development Program</u>	<u>Tobacco Settlement</u>	<u>Constable's Training</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 6,142	\$ 337	\$ 329,597	\$ 8,285
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	--	--
Total Assets	<u>\$ 6,142</u>	<u>\$ 337</u>	<u>\$ 329,597</u>	<u>\$ 8,285</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Unreserved</i>	<u>6,142</u>	<u>337</u>	<u>329,597</u>	<u>8,285</u>
Total fund balances	<u>6,142</u>	<u>337</u>	<u>329,597</u>	<u>8,285</u>
Total Liabilities and Fund Balances	<u>\$ 6,142</u>	<u>\$ 337</u>	<u>\$ 329,597</u>	<u>\$ 8,285</u>

Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 11,967	\$ 1,749	\$ 5,925	\$ 3,440	\$ 1,743,975
--	--	--	--	694,933
<u>\$ 11,967</u>	<u>\$ 1,749</u>	<u>\$ 5,925</u>	<u>\$ 3,440</u>	<u>\$ 2,438,908</u>
\$ --	\$ --	\$ --	\$ --	\$ 18,102
--	--	--	--	55,561
--	--	--	--	20,356
--	--	--	--	694,933
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>788,952</u>
11,967	1,749	5,925	3,440	1,649,956
<u>11,967</u>	<u>1,749</u>	<u>5,925</u>	<u>3,440</u>	<u>1,649,956</u>
<u>\$ 11,967</u>	<u>\$ 1,749</u>	<u>\$ 5,925</u>	<u>\$ 3,440</u>	<u>\$ 2,438,908</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Juvenile Boot Camp	JP Technology	District Attorney	Emergency Medical Service
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ 247,973	\$ --
<i>Charges for services</i>	--	29,408	--	1,276,175
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	6,023	1,209
Total revenues	<u>--</u>	<u>29,408</u>	<u>253,996</u>	<u>1,277,384</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	3,669	535,185	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	1,253,333
Total expenditures	<u>--</u>	<u>3,669</u>	<u>535,185</u>	<u>1,253,333</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>25,739</u>	<u>(281,189)</u>	<u>24,051</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	87,326	270,000	--
<i>Transfers out</i>	(54,503)	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>(54,503)</u>	<u>87,326</u>	<u>270,000</u>	<u>--</u>
Net change in fund balances	(54,503)	113,065	(11,189)	24,051
Fund balances, January 1	54,503	--	309,251	121,299
Fund balances, December 31	<u>\$ --</u>	<u>\$ 113,065</u>	<u>\$ 298,062</u>	<u>\$ 145,350</u>

EMS Depreciation	Disaster Relief	EMS Donations	Rural Addressing	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	13,141
401	--	--	2,102	43
--	--	44,490	10,080	--
<u>401</u>	<u>--</u>	<u>44,490</u>	<u>12,182</u>	<u>13,184</u>
--	--	--	1,682	15,281
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
96,325	21,988	26,072	--	--
<u>96,325</u>	<u>21,988</u>	<u>26,072</u>	<u>1,682</u>	<u>15,281</u>
<u>(95,924)</u>	<u>(21,988)</u>	<u>18,418</u>	<u>10,500</u>	<u>(2,097)</u>
55,000	--	--	--	--
--	(9,508)	--	--	--
16,000	--	--	--	--
<u>71,000</u>	<u>(9,508)</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(24,924)</u>	<u>(31,496)</u>	<u>18,418</u>	<u>10,500</u>	<u>(2,097)</u>
25,419	31,496	11,438	136,720	14,760
<u>\$ 495</u>	<u>\$ --</u>	<u>\$ 29,856</u>	<u>\$ 147,220</u>	<u>\$ 12,663</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Check and Process	Sheriff Escrow	Child Foster Care	HWY 290/36 Washington County
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	18,944	--	--	--
<i>Interest</i>	--	--	2,922	--
<i>Miscellaneous</i>	--	2,184	5,097	--
Total revenues	<u>18,944</u>	<u>2,184</u>	<u>8,019</u>	<u>--</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	11,175	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	1,186	--	--
<i>Health and welfare</i>	--	--	12,539	--
Total expenditures	<u>11,175</u>	<u>1,186</u>	<u>12,539</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,769</u>	<u>998</u>	<u>(4,520)</u>	<u>--</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	5,000	200,000
<i>Transfers out</i>	(10,000)	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>(10,000)</u>	<u>--</u>	<u>5,000</u>	<u>200,000</u>
Net change in fund balances	(2,231)	998	480	200,000
Fund balances, January 1	26,897	4,934	44,705	--
Fund balances, December 31	<u>\$ 24,666</u>	<u>\$ 5,932</u>	<u>\$ 45,185</u>	<u>\$ 200,000</u>

Forfeiture of Assets	C.C. Record Management Preservation	Records Management Preservation DC	Boot Camp Special	Record Management Preservation
\$ --	\$ --	\$ --	\$ --	\$ --
5,754	44,874	2,617	--	17,873
332	1,738	128	25	2,717
--	--	--	--	--
<u>6,086</u>	<u>46,612</u>	<u>2,745</u>	<u>25</u>	<u>20,590</u>
--	32,693	--	--	--
--	--	--	--	--
--	--	--	--	--
12,796	--	--	--	--
--	--	--	--	--
<u>12,796</u>	<u>32,693</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(6,710)</u>	<u>13,919</u>	<u>2,745</u>	<u>25</u>	<u>20,590</u>
--	--	--	--	--
--	--	--	(998)	--
--	--	--	--	--
--	--	--	<u>(998)</u>	<u>--</u>
(6,710)	13,919	2,745	(973)	20,590
20,973	62,672	3,670	973	93,514
<u>\$ 14,263</u>	<u>\$ 76,591</u>	<u>\$ 6,415</u>	<u>\$ --</u>	<u>\$ 114,104</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Archive Fee County Clerk	Courthouse Security	Unclaimed and Abandoned Property	Homeland Security
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ 43,530
<i>Charges for services</i>	36,935	41,713	--	512
<i>Interest</i>	--	1,051	95	92
<i>Miscellaneous</i>	--	--	443	--
Total revenues	<u>36,935</u>	<u>42,764</u>	<u>538</u>	<u>44,134</u>
Expenditures:				
Current:				
<i>General administration</i>	349	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	2,730	--	--
<i>Public safety</i>	--	--	--	38,500
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>349</u>	<u>2,730</u>	<u>--</u>	<u>38,500</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>36,586</u>	 <u>40,034</u>	 <u>538</u>	 <u>5,634</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	(50,000)	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>(50,000)</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 36,586	 (9,966)	 538	 5,634
Fund balances, January 1	--	18,142	3,347	508
Fund balances, December 31	<u>\$ 36,586</u>	<u>\$ 8,176</u>	<u>\$ 3,885</u>	<u>\$ 6,142</u>

Community Development Program	Tobacco Settlement	Constable's Training	Sheriff's Equipment Grant	Sheriff's Training
\$ 7,660	\$ 31,004	\$ 2,751	\$ 21,345	\$ 4,456
--	--	--	--	600
--	14,804	199	140	106
--	--	200	--	--
<u>7,660</u>	<u>45,808</u>	<u>3,150</u>	<u>21,485</u>	<u>5,162</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	490	19,978	8,134
7,482	--	--	--	--
<u>7,482</u>	<u>--</u>	<u>490</u>	<u>19,978</u>	<u>8,134</u>
<u>178</u>	<u>45,808</u>	<u>2,660</u>	<u>1,507</u>	<u>(2,972)</u>
--	--	--	--	--
--	(67,000)	--	--	--
--	--	--	--	--
<u>--</u>	<u>(67,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>
178	(21,192)	2,660	1,507	(2,972)
159	350,789	5,625	10,460	4,721
<u>\$ 337</u>	<u>\$ 329,597</u>	<u>\$ 8,285</u>	<u>\$ 11,967</u>	<u>\$ 1,749</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Clerks Election	HAVA Grant Equipment	Brazos Valley Home Consortium	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ 624,671	\$ 983,390
<i>Charges for services</i>	--	--	--	1,488,546
<i>Interest</i>	145	--	--	27,040
<i>Miscellaneous</i>	2,931	3,440	--	76,097
Total revenues	<u>3,076</u>	<u>3,440</u>	<u>624,671</u>	<u>2,575,073</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	50,005
<i>Judicial</i>	--	--	--	538,854
<i>Legal</i>	--	--	--	11,175
<i>Public facilities</i>	--	--	--	2,730
<i>Public safety</i>	--	--	--	81,084
<i>Health and welfare</i>	--	--	624,671	2,042,410
Total expenditures	<u>--</u>	<u>--</u>	<u>624,671</u>	<u>2,726,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,076</u>	<u>3,440</u>	<u>--</u>	<u>(151,185)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	617,326
<i>Transfers out</i>	--	--	--	(192,009)
<i>Sale of capital assets</i>	--	--	--	16,000
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>441,317</u>
Net change in fund balances	3,076	3,440	--	290,132
Fund balances, January 1	2,849	--	--	1,359,824
Fund balances, December 31	<u>\$ 5,925</u>	<u>\$ 3,440</u>	<u>\$ --</u>	<u>\$ 1,649,956</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Intergovernmental				
Federal shared revenues	\$ 182,238	\$ 182,238	\$ 182,238	\$ --
State shared revenues	47,900	60,900	65,735	4,835
Total Intergovernmental	<u>230,138</u>	<u>243,138</u>	<u>247,973</u>	<u>4,835</u>
Miscellaneous				
Miscellaneous	1,500	1,500	6,023	4,523
Total Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>6,023</u>	<u>4,523</u>
Total revenues	<u>231,638</u>	<u>244,638</u>	<u>253,996</u>	<u>9,358</u>
Expenditures:				
Current:				
Judicial				
District Attorney				
Personnel services	378,478	376,478	368,011	8,467
Benefits	102,597	109,897	103,270	6,627
Supplies	13,375	7,325	5,920	1,405
Other services and charges	51,470	65,220	57,154	8,066
Total District Attorney	<u>545,920</u>	<u>558,920</u>	<u>534,355</u>	<u>24,565</u>
Total Judicial	<u>545,920</u>	<u>558,920</u>	<u>534,355</u>	<u>24,565</u>
Total expenditures	<u>545,920</u>	<u>558,920</u>	<u>534,355</u>	<u>24,565</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(314,282)</u>	<u>(314,282)</u>	<u>(280,359)</u>	<u>33,923</u>
Other financing sources (uses):				
Transfers in	270,000	270,000	270,000	--
Total other financing sources (uses)	<u>270,000</u>	<u>270,000</u>	<u>270,000</u>	<u>--</u>
Net change in fund balances	(44,282)	(44,282)	(10,359)	33,923
Fund balances, January 1	325,850	325,850	325,850	--
Fund balances, December 31	<u>\$ 281,568</u>	<u>\$ 281,568</u>	<u>\$ 315,491</u>	<u>\$ 33,923</u>

WASHINGTON COUNTY, TEXAS
 EMERGENCY MEDICAL SERVICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Charges to customers	\$ 1,060,000	\$ 1,074,678	\$ 1,289,811	\$ 215,133
Total Charges for services	<u>1,060,000</u>	<u>1,074,678</u>	<u>1,289,811</u>	<u>215,133</u>
Miscellaneous				
Miscellaneous	--	--	1,210	1,210
Total Miscellaneous	<u>--</u>	<u>--</u>	<u>1,210</u>	<u>1,210</u>
Total revenues	<u>1,060,000</u>	<u>1,074,678</u>	<u>1,291,021</u>	<u>216,343</u>
Expenditures:				
Current:				
Health and welfare				
Emergency Medical Services				
Personnel services	706,170	735,980	722,753	13,227
Benefits	251,300	226,690	210,198	16,492
Supplies	90,500	102,278	100,379	1,899
Other services and charges	147,300	172,600	213,475	(40,875)
Capital outlay	5,000	4,400	4,158	242
Total Emergency Medical Services	<u>1,200,270</u>	<u>1,241,948</u>	<u>1,250,963</u>	<u>(9,015)</u>
Total Health and Welfare	<u>1,200,270</u>	<u>1,241,948</u>	<u>1,250,963</u>	<u>(9,015)</u>
Total expenditures	<u>1,200,270</u>	<u>1,241,948</u>	<u>1,250,963</u>	<u>(9,015)</u>
Net change in fund balances	(140,270)	(167,270)	40,058	207,328
Fund balances, January 1	161,526	161,526	161,526	--
Fund balances, December 31	<u>\$ 21,256</u>	<u>\$ (5,744)</u>	<u>\$ 201,584</u>	<u>\$ 207,328</u>

WASHINGTON COUNTY, TEXAS
 EMS DEPRECIATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Interest</i>				
Interest	\$ 100	\$ 100	\$ 401	\$ 301
Total Interest	<u>100</u>	<u>100</u>	<u>401</u>	<u>301</u>
Total revenues	<u>100</u>	<u>100</u>	<u>401</u>	<u>301</u>
Expenditures:				
<i>Current:</i>				
<i>Health and welfare</i>				
Emergency Medical Services				
Capital outlay	--	80,325	80,325	--
Total Emergency Medical Services	<u>--</u>	<u>80,325</u>	<u>80,325</u>	<u>--</u>
Total Health and Welfare	<u>--</u>	<u>80,325</u>	<u>80,325</u>	<u>--</u>
Total expenditures	<u>--</u>	<u>80,325</u>	<u>80,325</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100</u>	<u>(80,225)</u>	<u>(79,924)</u>	<u>301</u>
Other financing sources (uses):				
Transfers in	--	55,000	55,000	--
Total other financing sources (uses)	<u>--</u>	<u>55,000</u>	<u>55,000</u>	<u>--</u>
Net change in fund balances	100	(25,225)	(24,924)	301
Fund balances, January 1	25,419	25,419	25,419	--
Fund balances, December 31	<u>\$ 25,519</u>	<u>\$ 194</u>	<u>\$ 495</u>	<u>\$ 301</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 49,500	\$ 49,500	\$ 44,874	\$ (4,626)
Total Charges for services	<u>49,500</u>	<u>49,500</u>	<u>44,874</u>	<u>(4,626)</u>
Interest				
Interest	1,000	1,000	1,738	738
Total Interest	<u>1,000</u>	<u>1,000</u>	<u>1,738</u>	<u>738</u>
Total revenues	<u>50,500</u>	<u>50,500</u>	<u>46,612</u>	<u>(3,888)</u>
Expenditures:				
Current:				
General Administration				
County Clerk				
Supplies	17,000	17,000	28,686	(11,686)
Other services and charges	32,200	32,200	4,007	28,193
Capital outlay	5,000	5,000	--	5,000
Total County Clerk	<u>54,200</u>	<u>54,200</u>	<u>32,693</u>	<u>21,507</u>
Total General Administration	<u>54,200</u>	<u>54,200</u>	<u>32,693</u>	<u>21,507</u>
Total expenditures	<u>54,200</u>	<u>54,200</u>	<u>32,693</u>	<u>21,507</u>
Net change in fund balances	(3,700)	(3,700)	13,919	17,619
Fund balances, January 1	62,672	62,672	62,672	--
Fund balances, December 31	<u>\$ 58,972</u>	<u>\$ 58,972</u>	<u>\$ 76,591</u>	<u>\$ 17,619</u>

WASHINGTON COUNTY, TEXAS

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 1,800	\$ 1,800	\$ 2,617	\$ 817
<i>Total Charges for services</i>	<u>1,800</u>	<u>1,800</u>	<u>2,617</u>	<u>817</u>
<i>Interest</i>				
<i>Interest</i>	20	20	128	108
<i>Total Interest</i>	<u>20</u>	<u>20</u>	<u>128</u>	<u>108</u>
Total revenues	<u>1,820</u>	<u>1,820</u>	<u>2,745</u>	<u>925</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>District Clerk</i>				
<i>Supplies</i>	1,300	1,300	--	1,300
<i>Total District Clerk</i>	<u>1,300</u>	<u>1,300</u>	<u>--</u>	<u>1,300</u>
<i>Total Judicial</i>	<u>1,300</u>	<u>1,300</u>	<u>--</u>	<u>1,300</u>
Total expenditures	<u>1,300</u>	<u>1,300</u>	<u>--</u>	<u>1,300</u>
Net change in fund balances	520	520	2,745	2,225
Fund balances, January 1	3,670	3,670	3,670	--
Fund balances, December 31	<u>\$ 4,190</u>	<u>\$ 4,190</u>	<u>\$ 6,415</u>	<u>\$ 2,225</u>

WASHINGTON COUNTY, TEXAS
 ARCHIVE FEE - COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 42,000	\$ 42,000	\$ 36,935	\$ (5,065)
Total Charges for services	<u>42,000</u>	<u>42,000</u>	<u>36,935</u>	<u>(5,065)</u>
Interest				
Interest	500	500	--	(500)
Total Interest	<u>500</u>	<u>500</u>	<u>--</u>	<u>(500)</u>
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>36,935</u>	<u>(5,565)</u>
Expenditures:				
Current:				
General Administration				
County Clerk				
Other services and charges	--	350	349	1
Capital outlay	42,000	41,650	--	41,650
Total County Clerk	<u>42,000</u>	<u>42,000</u>	<u>349</u>	<u>41,651</u>
Total General Administration	<u>42,000</u>	<u>42,000</u>	<u>349</u>	<u>41,651</u>
Net change in fund balances	500	500	36,586	36,086
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 36,586</u>	<u>\$ 36,086</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

DECEMBER 31, 2006

	<u>Tax Note Series 2004</u>	<u>Total Nonmajor Debt Service Funds (See Exhibit C-1)</u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ 196,748	\$ 196,748
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	162,994	162,994
Restricted assets:		
<i>Cash and cash equivalents</i>	285,712	285,712
Total Assets	<u>\$ 645,454</u>	<u>\$ 645,454</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
<i>Deferred revenue</i>	\$ 161,523	\$ 161,523
<i>Taxes collected in advance</i>	285,712	285,712
Total Liabilities	<u>447,235</u>	<u>447,235</u>
Fund balances:		
Reserved for:		
<i>Debt service</i>	198,219	198,219
Total fund balances	<u>198,219</u>	<u>198,219</u>
Total Liabilities and Fund Balances	<u>\$ 645,454</u>	<u>\$ 645,454</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Ltd Tax Refunding Bonds	Tax Note Series 2004	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenues:			
<i>Taxes</i>	\$ 445,045	\$ 18,973	\$ 464,018
<i>Interest</i>	10,216	1,008	11,224
Total revenues	<u>455,261</u>	<u>19,981</u>	<u>475,242</u>
Expenditures:			
Debt service:			
<i>Principal</i>	390,000	--	390,000
<i>Interest and fiscal charges</i>	10,733	10,020	20,753
Total expenditures	<u>400,733</u>	<u>10,020</u>	<u>410,753</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54,528</u>	<u>9,961</u>	<u>64,489</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	187,754	187,754
<i>Transfers out</i>	(187,754)	--	(187,754)
Total other financing sources (uses)	<u>(187,754)</u>	<u>187,754</u>	<u>--</u>
Net change in fund balances	(133,226)	197,715	64,489
Fund balances, January 1	133,226	504	133,730
Fund balances, December 31	<u>\$ --</u>	<u>\$ 198,219</u>	<u>\$ 198,219</u>

WASHINGTON COUNTY, TEXAS
LTD TAX REFUNDING BONDS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 420,890	\$ 420,890	\$ 157,706	\$ (263,184)
<i>Penalty and interest</i>	8,000	8,000	6,616	(1,384)
<i>Total Taxes</i>	<u>428,890</u>	<u>428,890</u>	<u>164,322</u>	<u>(264,568)</u>
<i>Interest</i>				
<i>Interest</i>	7,000	7,000	10,216	3,216
<i>Total Interest</i>	<u>7,000</u>	<u>7,000</u>	<u>10,216</u>	<u>3,216</u>
Total revenues	<u>435,890</u>	<u>435,890</u>	<u>174,538</u>	<u>(261,352)</u>
Expenditures:				
Debt service:				
<i>Principal</i>	390,000	390,000	390,000	--
<i>Interest and fiscal charges</i>	11,532	11,532	10,733	799
Total expenditures	<u>401,532</u>	<u>401,532</u>	<u>400,733</u>	<u>799</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34,358</u>	<u>34,358</u>	<u>(226,195)</u>	<u>(260,553)</u>
Other financing sources (uses):				
<i>Transfers out</i>	--	(187,754)	(187,754)	--
Total other financing sources (uses)	<u>--</u>	<u>(187,754)</u>	<u>(187,754)</u>	<u>--</u>
Net change in fund balances	34,358	(153,396)	(413,949)	(260,553)
Fund balances, January 1	413,949	413,949	413,949	--
Fund balances, December 31	<u>\$ 448,307</u>	<u>\$ 260,553</u>	<u>\$ --</u>	<u>\$ (260,553)</u>

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WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2004
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 9,830	\$ 9,830	\$ 294,953	\$ 285,123
Penalty and interest	100	100	1,221	1,121
Total Taxes	<u>9,930</u>	<u>9,930</u>	<u>296,174</u>	<u>286,244</u>
Interest				
Interest	100	100	1,008	908
Total Interest	<u>100</u>	<u>100</u>	<u>1,008</u>	<u>908</u>
Total revenues	<u>10,030</u>	<u>10,030</u>	<u>297,182</u>	<u>287,152</u>
Expenditures:				
Debt service:				
Interest and fiscal charges	10,320	10,320	10,020	300
Total expenditures	<u>10,320</u>	<u>10,320</u>	<u>10,020</u>	<u>300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290)</u>	<u>(290)</u>	<u>287,162</u>	<u>287,452</u>
Other financing sources (uses):				
Transfers in	--	187,754	187,754	--
Total other financing sources (uses)	<u>--</u>	<u>187,754</u>	<u>187,754</u>	<u>--</u>
Net change in fund balances	(290)	187,464	474,916	287,452
Fund balances, January 1	7,544	7,544	7,544	--
Fund balances, December 31	<u>\$ 7,254</u>	<u>\$ 195,008</u>	<u>\$ 482,460</u>	<u>\$ 287,452</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2006

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-10)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 43,675	\$ 1,335,456	\$ 55,179	\$ 1,434,310
Total Assets	<u>43,675</u>	<u>1,335,456</u>	<u>55,179</u>	<u>1,434,310</u>
LIABILITIES				
<i>Accounts payable</i>	--	26,339	--	26,339
Total Liabilities	<u>--</u>	<u>26,339</u>	<u>--</u>	<u>26,339</u>
NET ASSETS				
<i>Held in trust for other purposes</i>	\$ 43,675	\$ 1,309,117	\$ 55,179	\$ 1,407,971
	<u>43,675</u>	<u>1,309,117</u>	<u>55,179</u>	<u>1,407,971</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2006

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
<i>Investment Income</i>	\$ 1,471	\$ 33,271	\$ 1,484	\$ 36,226
<i>Lease income</i>	--	169,277	--	169,277
<i>Miscellaneous</i>	1,500	26,966	27,482	55,948
Total Additions	<u>2,971</u>	<u>229,514</u>	<u>28,966</u>	<u>261,451</u>
Deductions:				
<i>Administrative Expenses</i>	769	58,766	33,605	93,140
<i>Payments to schools</i>	--	180,323	--	180,323
Total Deductions	<u>769</u>	<u>239,089</u>	<u>33,605</u>	<u>273,463</u>
Change in Net Assets	2,202	(9,575)	(4,639)	(12,012)
Net Assets-Beginning of the Year	41,473	1,318,692	59,818	1,419,983
Net Assets-End of the Year	<u>\$ 43,675</u>	<u>\$ 1,309,117</u>	<u>\$ 55,179</u>	<u>\$ 1,407,971</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2006

	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>	\$ 4,031	\$ 14,090	\$ 14,511	\$ 20,640
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 4,031</u>	<u>\$ 14,090</u>	<u>\$ 14,511</u>	<u>\$ 20,640</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 4,031	\$ 14,090	\$ 14,511	\$ 20,640
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 4,031</u>	<u>\$ 14,090</u>	<u>\$ 14,511</u>	<u>\$ 20,640</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 148,777	\$ 296,274	\$ 147,556	\$ 382,459	\$ 1,185
--	--	--	--	--
<u>\$ 148,777</u>	<u>\$ 296,274</u>	<u>\$ 147,556</u>	<u>\$ 382,459</u>	<u>\$ 1,185</u>
\$ 10,823	\$ 2,853	\$ --	\$ --	\$ --
--	--	--	379,275	--
137,954	293,421	147,556	3,184	1,185
<u>\$ 148,777</u>	<u>\$ 296,274</u>	<u>\$ 147,556</u>	<u>\$ 382,459</u>	<u>\$ 1,185</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2006

	<u>County Treasurer</u>	<u>Criminal Justice</u>	<u>Narcotics</u>	<u>Snack Account</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 8,155	\$ 117,288	\$ 306	\$ 1,137
<i>Due from other funds</i>	--	66,948	--	--
Total Assets	<u>\$ 8,155</u>	<u>\$ 184,236</u>	<u>\$ 306</u>	<u>\$ 1,137</u>
LIABILITIES				
<i>Due to other funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other governments</i>	--	184,236	--	--
<i>Due to others</i>	8,155	--	306	1,137
Total Liabilities	<u>\$ 8,155</u>	<u>\$ 184,236</u>	<u>\$ 306</u>	<u>\$ 1,137</u>

Forfeiture	Cellular Phone	Community Service Restitution	Jail Board	Total Agency Funds (See Exhibit A-10)
\$ 37,099	\$ 3,041	\$ 10,758	\$ 21,169	\$ 1,228,476
--	--	--	--	66,948
<u>\$ 37,099</u>	<u>\$ 3,041</u>	<u>\$ 10,758</u>	<u>\$ 21,169</u>	<u>\$ 1,295,424</u>
\$ --	\$ --	\$ --	\$ --	\$ 66,948
--	--	--	--	563,511
37,099	3,041	10,758	21,169	664,965
<u>\$ 37,099</u>	<u>\$ 3,041</u>	<u>\$ 10,758</u>	<u>\$ 21,169</u>	<u>\$ 1,295,424</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-18

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Justice of the Peace Number One				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,282	\$ 162,835	\$ 164,086	\$ 4,031
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	\$ 5,282	\$ 162,835	\$ 164,086	\$ 4,031
LIABILITIES				
<i>Due to Other Funds</i>	\$ 5,282	\$ 162,835	\$ 164,086	\$ 4,031
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	\$ 5,282	\$ 162,835	\$ 164,086	\$ 4,031
Justice of the Peace Number Two				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 8,580	\$ 313,307	\$ 307,797	\$ 14,090
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	\$ 8,580	\$ 313,307	\$ 307,797	\$ 14,090
LIABILITIES				
<i>Due to Other Funds</i>	\$ 8,580	\$ 313,307	\$ 307,797	\$ 14,090
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	\$ 8,580	\$ 313,307	\$ 307,797	\$ 14,090
Justice of the Peace Number Three				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 13,640	\$ 563,782	\$ 562,911	\$ 14,511
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	\$ 13,640	\$ 563,782	\$ 562,911	\$ 14,511
LIABILITIES				
<i>Due to Other Funds</i>	\$ 13,640	\$ 563,782	\$ 562,911	\$ 14,511
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	\$ 13,640	\$ 563,782	\$ 562,911	\$ 14,511
Justice of the Peace Number Four				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 13,595	\$ 623,063	\$ 616,018	\$ 20,640
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	\$ 13,595	\$ 623,063	\$ 616,018	\$ 20,640
LIABILITIES				
<i>Due to Other Funds</i>	\$ 13,595	\$ 623,063	\$ 616,018	\$ 20,640
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	\$ 13,595	\$ 623,063	\$ 616,018	\$ 20,640

WASHINGTON COUNTY, TEXAS

EXHIBIT C-18

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
County Clerk				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 103,856	\$ 873,878	\$ 828,957	\$ 148,777
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 103,856</u>	<u>\$ 873,878</u>	<u>\$ 828,957</u>	<u>\$ 148,777</u>
LIABILITIES				
<i>Due to Other Funds</i>	\$ 6,421	\$ 794,066	\$ 789,664	\$ 10,823
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	97,435	79,812	39,293	137,954
Total Liabilities	<u>\$ 103,856</u>	<u>\$ 873,878</u>	<u>\$ 828,957</u>	<u>\$ 148,777</u>
District Clerk				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 314,412	\$ 621,049	\$ 639,187	\$ 296,274
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 314,412</u>	<u>\$ 621,049</u>	<u>\$ 639,187</u>	<u>\$ 296,274</u>
LIABILITIES				
<i>Due to Other Funds</i>	\$ 3,117	\$ 350,191	\$ 350,455	\$ 2,853
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	311,295	270,858	288,732	293,421
Total Liabilities	<u>\$ 314,412</u>	<u>\$ 621,049</u>	<u>\$ 639,187</u>	<u>\$ 296,274</u>
Sheriff				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 146,930	\$ 245,509	\$ 244,883	\$ 147,556
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 146,930</u>	<u>\$ 245,509</u>	<u>\$ 244,883</u>	<u>\$ 147,556</u>
LIABILITIES				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	146,930	245,509	244,883	147,556
Total Liabilities	<u>\$ 146,930</u>	<u>\$ 245,509</u>	<u>\$ 244,883</u>	<u>\$ 147,556</u>
Tax Assessor Collector				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 469,320	\$ 11,634,198	\$ 11,721,059	\$ 382,459
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 469,320</u>	<u>\$ 11,634,198</u>	<u>\$ 11,721,059</u>	<u>\$ 382,459</u>
LIABILITIES				
<i>Due to Other Funds</i>	\$ --	\$ 5,038,631	\$ 5,038,631	\$ --
<i>Due to Other Governments</i>	466,712	8,154,663	8,242,100	379,275
<i>Due to Others</i>	2,608	2,749	2,173	3,184
Total Liabilities	<u>\$ 469,320</u>	<u>\$ 13,196,043</u>	<u>\$ 13,282,904</u>	<u>\$ 382,459</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-18

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 1,657	\$ 141,105	\$ 141,577	\$ 1,185
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 1,657	\$ 141,105	\$ 141,577	\$ 1,185
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	1,657	141,105	141,577	1,185
Total Liabilities	\$ 1,657	\$ 141,105	\$ 141,577	\$ 1,185
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ 8,726	\$ 9,828,135	\$ 9,828,706	\$ 8,155
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 8,726	\$ 9,828,135	\$ 9,828,706	\$ 8,155
LIABILITIES				
Due to Other Funds	\$ --	\$ 9,825,933	\$ 9,825,933	\$ --
Due to Other Governments	--	--	--	--
Due to Others	8,726	2,202	2,773	8,155
Total Liabilities	\$ 8,726	\$ 9,828,135	\$ 9,828,706	\$ 8,155
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 83,898	\$ 849,446	\$ 816,056	\$ 117,288
Investments	--	--	--	--
Due from Other Funds	50,635	66,948	50,635	66,948
Total Assets	\$ 134,533	\$ 916,394	\$ 866,691	\$ 184,236
LIABILITIES				
Due to Other Funds	\$ --	\$ 231,541	\$ 231,541	\$ --
Due to Other Governments	134,533	684,853	635,150	184,236
Due to Others	--	--	--	--
Total Liabilities	\$ 134,533	\$ 916,394	\$ 866,691	\$ 184,236
Narcotics				
ASSETS				
Cash and cash equivalents	\$ 306	\$ --	\$ --	\$ 306
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 306	\$ --	\$ --	\$ 306
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	306	--	--	306
Total Liabilities	\$ 306	\$ --	\$ --	\$ 306

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2005

EXHIBIT C-18

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 583	\$ 662	\$ 108	\$ 1,137
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 583	\$ 662	\$ 108	\$ 1,137
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	583	662	108	1,137
Total Liabilities	\$ 583	\$ 662	\$ 108	\$ 1,137
Forfeiture				
ASSETS				
Cash and cash equivalents	\$ 5,971	\$ 31,128	\$ --	\$ 37,099
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 5,971	\$ 31,128	\$ --	\$ 37,099
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	5,971	31,128	--	37,099
Total Liabilities	\$ 5,971	\$ 31,128	\$ --	\$ 37,099
Cellular Phone				
ASSETS				
Cash and cash equivalents	\$ 3,109	\$ 82	\$ 150	\$ 3,041
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 3,109	\$ 82	\$ 150	\$ 3,041
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,109	82	150	3,041
Total Liabilities	\$ 3,109	\$ 82	\$ 150	\$ 3,041
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 10,178	\$ 580	\$ --	\$ 10,758
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 10,178	\$ 580	\$ --	\$ 10,758
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	10,178	580	--	10,758
Total Liabilities	\$ 10,178	\$ 580	\$ --	\$ 10,758

WASHINGTON COUNTY, TEXAS

EXHIBIT C-18

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Jail Board				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 17,651	\$ 3,518	\$ --	\$ 21,169
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	\$ 17,651	\$ 3,518	\$ --	\$ 21,169
LIABILITIES				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	17,651	3,518	--	21,169
Total Liabilities	\$ 17,651	\$ 3,518	\$ --	\$ 21,169
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,207,694	\$ 25,892,277	\$ 25,871,495	\$ 1,228,476
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	50,635	66,948	50,635	66,948
Total Assets	\$ 1,258,329	\$ 25,959,225	\$ 25,922,130	\$ 1,295,424
LIABILITIES				
<i>Due to Other Funds</i>	\$ 50,635	\$ 17,903,349	\$ 17,887,036	\$ 66,948
<i>Due to Other Governments</i>	601,245	8,839,516	8,877,250	563,511
<i>Due to Others</i>	606,449	778,205	719,689	664,965
Total Liabilities	\$ 1,258,329	\$ 27,521,070	\$ 27,483,975	\$ 1,295,424

*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, 2006 AND 2005

EXHIBIT D-1

	<u>2006</u>	<u>2005</u>
Capital assets:		
<i>Land</i>	\$ 201,968	\$ 67,962
<i>Buildings</i>	7,639,746	7,498,754
<i>Machinery and equipment</i>	6,254,920	6,033,748
<i>Infrastructure</i>	74,453,835	73,660,427
Total governmental capital assets	<u>\$ 88,550,469</u>	<u>\$ 87,260,891</u>
Total investment in capital assets	<u>\$ 88,550,469</u>	<u>\$ 87,260,891</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT D-2

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES

DECEMBER 31, 2006

<u>Governmental Funds Capital Assets</u>	<u>12/31/05</u>	<u>Additions</u>	<u>Retirements</u>	<u>Inventory Adjustment</u>	<u>12/31/06</u>
<i>Land</i>	\$ 67,962	\$ 134,006	\$ --	\$ --	\$ 201,968
<i>Buildings</i>	7,498,754	140,992	--	--	7,639,746
<i>Machinery and Equipment</i>	6,033,748	393,363	172,191	--	6,254,920
<i>Infrastructure</i>	73,660,427	1,329,896	536,488	--	74,453,835
Total Capital Assets	<u>\$ 87,260,891</u>	<u>\$ 1,998,257</u>	<u>\$ 708,679</u>	<u>\$ --</u>	<u>\$ 88,550,469</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT D-3

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2006

Function and Activity	Capital Assets October 1, 2005	Additions	Deductions	Capital Assets December 31, 2006
General Administration:				
County Judge	\$ --	\$ --	\$ --	\$ --
Receptionist/Rural Addressing	8,000	--	8,000	--
County Clerk	57,390	--	--	57,390
Veteran's Office	--	--	--	--
County auditor	--	--	--	--
Law Library	--	--	--	--
Finance and Administration	--	--	--	--
Total General Administration	65,390	--	8,000	57,390
Judicial:				
District Court	--	--	--	--
District Attorney	51,222	--	--	51,222
District Clerk	25,140	--	--	25,140
County Court Room	--	--	--	--
County Court at Law	--	--	--	--
Justice Court Number 1	6,500	--	--	6,500
Justice Court Number 2	6,500	--	--	6,500
Justice Court Number 3	6,500	--	--	6,500
Justice Court Number 4	6,500	--	--	6,500
Total Judicial	102,362	--	--	102,362
Legal:				
County Attorney	--	--	--	--
Total Legal	--	--	--	--
Elections:				
Elections	259,090	--	--	259,090
Total Elections	259,090	--	--	259,090
Financial Administration:				
Tax Assessor Collector	29,634	--	--	29,634
County Treasurer	28,915	--	--	28,915
Total Financial Administration	58,549	--	--	58,549
Public Facilities:				
County Courthouse	91,810	24,500	--	116,310
Total Public Facilities	91,810	24,500	--	116,310
Public Safety:				
Constable Number 1	--	--	--	--
Constable Number 2	23,418	--	--	23,418
Constable Number 3	--	--	--	--
Constable Number 4	--	--	--	--
Sheriff	826,686	144,746	23,290	948,142
Department of Public Safety	--	--	--	--
County Jail	154,088	29,555	--	183,643
Probation	6,854	--	--	6,854
Fire Protection	10,000	--	--	10,000
Emergency Management	21,309	--	--	21,309
Juvenile Boot Camp	--	--	--	--
Total Public Safety	1,042,355	174,301	23,290	1,193,366

WASHINGTON COUNTY, TEXAS

EXHIBIT D-3

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2006

Function and Activity	Capital Assets October 1, 2005	Additions	Deductions	Capital Assets December 31, 2006
Health and Welfare:				
<i>Environmental</i>	\$ 86,921	\$ 8,345	\$ --	\$ 95,266
<i>Emergency Medical Service</i>	577,915	109,873	95,494	592,294
Total Health and Welfare	<u>664,836</u>	<u>118,218</u>	<u>95,494</u>	<u>687,560</u>
Culture and Recreation:				
<i>Fairgrounds</i>	265,047	26,700	19,892	271,855
Total Culture and Recreation	<u>265,047</u>	<u>26,700</u>	<u>19,892</u>	<u>271,855</u>
Conservation:				
<i>Extension Service</i>	--	--	--	--
Total Conservation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Public Transportation:				
<i>Road and Bridge</i>	3,484,309	49,644	25,515	3,508,438
Total Public Transportation	<u>3,484,309</u>	<u>49,644</u>	<u>25,515</u>	<u>3,508,438</u>
 Total Machinery and Equipment	 <u>\$ 6,033,748</u>	 <u>\$ 393,363</u>	 <u>\$ 172,191</u>	 <u>\$ 6,254,920</u>

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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	102
<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	109
<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	115
<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	119
<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	121
<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 FOUR FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

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

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

WASHINGTON COUNTY, TEXAS

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

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

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

WASHINGTON COUNTY, TEXAS

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

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

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

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

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Unreserved	6,053,228	6,886,018	8,004,501	8,302,572	9,309,754	5,484,375	5,000,347	4,204,175	4,422,171	16,332
Total General Fund	<u>\$ 6,053,228</u>	<u>\$ 6,886,018</u>	<u>\$ 8,004,501</u>	<u>\$ 8,302,572</u>	<u>\$ 9,309,754</u>	<u>\$ 5,484,375</u>	<u>\$ 5,000,347</u>	<u>\$ 4,204,175</u>	<u>\$ 4,422,171</u>	<u>\$ 4,845,352</u>
All Other Governmental Funds										
Reserved	\$ 433,331	\$ 397,500	\$ 340,094	\$ 356,802	\$ 306,654	\$ 262,894	\$ 288,856	\$ 64,335	\$ 78,474	\$ 312,206
Unreserved, Reported In:										
Special Revenue Funds	2,499,817	2,511,826	2,655,679	3,376,364	3,672,428	2,522,777	2,018,857	1,612,968	1,252,425	2,297,517
Capital Projects Funds	--	--	--	--	--	--	--	--	--	--
Total All Other Governmental Funds	<u>\$ 2,933,148</u>	<u>\$ 2,909,326</u>	<u>\$ 2,995,773</u>	<u>\$ 3,733,166</u>	<u>\$ 3,979,082</u>	<u>\$ 2,785,671</u>	<u>\$ 2,307,713</u>	<u>\$ 1,677,303</u>	<u>\$ 1,330,899</u>	<u>\$ 2,609,723</u>

WASHINGTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year					
	1997	1998	1999	2000	2001	2002
Revenues						
Taxes	\$ 6,350,709	\$ 7,070,010	\$ 7,488,373	\$ 8,243,724	\$ 8,288,531	\$ 8,597,487
Intergovernmental	181,512	255,752	806,653	306,104	588,319	617,813
Licenses, permits and fees	813,282	829,095	877,281	866,881	900,680	948,285
Fines and forfeitures	513,272	593,823	593,537	716,593	732,915	678,998
Charges for services	1,384,170	1,508,550	1,407,100	1,463,636	1,541,898	1,705,482
Interest	446,483	499,783	713,417	771,294	712,217	632,988
Miscellaneous	402,819	781,382	215,210	189,455	539,300	315,807
Total Revenues	<u>10,092,247</u>	<u>11,538,395</u>	<u>12,101,571</u>	<u>12,557,687</u>	<u>13,303,860</u>	<u>13,496,860</u>
Expenditures						
General Administration	798,248	1,253,179	1,346,283	1,283,172	1,428,688	1,489,951
Judicial	1,051,401	1,214,029	1,135,591	1,139,578	1,330,864	1,514,091
Legal	105,537	130,847	139,840	197,510	168,302	194,159
Elections	14,375	14,525	7,999	20,033	8,437	23,956
Financial Administration	369,359	388,991	383,137	406,127	424,865	463,379
Public Facilities	113,132	114,952	136,722	179,353	156,665	210,928
Public Safety	2,071,108	2,345,771	2,206,702	2,427,133	2,614,173	2,779,112
Public Transportation	2,173,945	3,085,707	3,389,064	3,489,332	3,475,366	4,095,829
Health and Welfare	893,059	1,077,212	1,130,206	1,270,573	1,162,979	1,563,231
Culture and Recreation	511,177	465,107	442,508	443,139	464,495	2,104,398
Conservation	102,212	115,914	122,082	136,055	132,078	138,692
Nondepartmental	106,218	41,344	51,216	43,360	132,192	87,589
Data Processing	--	--	--	--	--	--
Capital outlay	--	--	--	--	--	--
Debt Service	--	--	--	--	--	--
Principal	215,000	230,000	245,000	260,000	280,000	300,000
Interest	180,254	162,899	143,960	125,023	104,223	88,263
Bond issue costs	--	--	--	--	--	--
Total Expenditures	<u>8,705,025</u>	<u>10,640,477</u>	<u>10,880,310</u>	<u>11,420,388</u>	<u>11,883,327</u>	<u>15,053,578</u>
Excess of Revenues						
Over (Under) Expenditures	1,387,222	897,918	1,221,261	1,137,299	1,420,533	(1,556,718)
Other Financing Sources (Uses)						
Debt issued	--	--	--	--	--	--
Proceeds from Capital Lease	50,000	--	--	--	--	--
Sale of capital assets	--	492	14,874	61,656	25,389	13,268
Transfers In	227,000	270,450	724,858	825,792	452,813	1,155,533
Transfers Out	(227,000)	(270,450)	(724,858)	(1,025,792)	(632,813)	(1,555,533)
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>492</u>	<u>14,874</u>	<u>(138,344)</u>	<u>(154,611)</u>	<u>(386,732)</u>
Net Change in Fund Balances	<u>\$ 1,437,222</u>	<u>\$ 898,410</u>	<u>\$ 1,236,135</u>	<u>\$ 998,955</u>	<u>\$ 1,265,922</u>	<u>\$ (1,943,450)</u>
Debt Service As A Percentage						
Of Noncapital Expenditures	4.5%	3.7%	3.6%	3.4%	3.2%	2.6%

TABLE E-5

	2003	2004	2005	2006
\$	8,905,665	\$ 9,330,514	\$ 8,209,092	\$ 10,614,655
	686,406	2,355,880	818,848	1,274,702
	915,666	885,079	229,808	946,189
	668,709	844,352	531,675	1,077,407
	1,765,004	1,923,688	1,251,171	2,468,183
	304,734	279,530	194,344	409,109
	425,955	349,369	977,183	389,837
	<u>13,672,139</u>	<u>15,968,412</u>	<u>12,212,121</u>	<u>17,180,082</u>
	2,432,196	2,068,942	4,271,948	2,482,208
	1,569,213	1,659,605	823,459	1,685,302
	222,003	236,931	397,612	292,261
	48,388	29,449		27,881
	486,612	490,900	358,360	501,114
	175,139	157,362	393,639	161,251
	2,788,571	3,169,847	2,395,288	3,497,270
	4,594,125	5,213,646	2,289,428	3,605,571
	1,493,329	2,353,097	367,068	2,555,426
	423,439	375,216	192,690	366,088
	130,486	126,140	111,108	128,540
	--	--	--	--
	46,095	52,296	52,490	77,275
	--	380,095	--	--
	320,000	365,000	411,154	390,000
	71,163	24,790	45,380	20,753
	--	20,623	--	--
	<u>14,800,759</u>	<u>16,723,939</u>	<u>12,109,624</u>	<u>15,790,940</u>
				--
				--
	(1,128,620)	(755,527)	102,497	1,389,142
	105,470	330,099	105,470	--
	--	--	--	--
	49,885	--	--	31,790
	878,826	--	878,826	990,748
	(878,826)	--	(878,826)	(990,748)
	<u>155,355</u>	<u>330,099</u>	<u>105,470</u>	<u>31,790</u>
\$	<u>(973,265)</u>	<u>(425,428)</u>	<u>207,967</u>	<u>1,420,932</u>
	2.6%	2.5%	3.8%	2.6%

WASHINGTON COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

Fiscal Year	Property Tax	Sales & Use Tax	Mixed Beverage Tax	Total
1997	\$ 5,082,563	\$ 1,268,146	\$ 24,240	\$ 6,374,949
1998	5,772,355	1,273,272	24,383	7,070,010
1999	6,187,424	1,275,530	25,419	7,488,373
2000	6,925,168	1,291,085	27,471	8,243,724
2001	6,753,523	1,507,577	27,431	8,288,531
2002	7,115,874	1,451,207	30,406	8,597,487
2003	5,981,687	1,480,313	28,862	7,490,862
2004	7,770,413	1,536,129	23,972	9,330,514
2005	8,260,737	1,710,323	19,868	9,990,928
2006	8,731,399	1,860,749	22,507	10,614,655
Percent Change 1997-2006	71.8%	46.7%	-7.1%	66.5%

Note: Years ended 1997 through 2001 prepared on the cash basis of accounting; 2002 through 2006 prepared on the modified accrual basis of accounting.

TABLE E-7

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

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
1997	\$ 1,587,799,427	\$ 229,798,519	\$ 572,898,354	\$ 1,244,699,592	0.4567	\$ 1,244,699,592	100.00%
1998	1,649,753,319	250,506,429	634,471,766	1,265,787,982	0.4649	1,265,787,982	100.00%
1999	1,675,511,216	254,818,648	635,051,595	1,295,278,269	0.4840	1,295,278,269	100.00%
2000	1,893,014,065	255,746,682	728,801,635	1,419,959,112	0.4840	1,419,959,112	100.00%
2001	2,155,170,894	263,206,785	826,469,329	1,591,908,350	0.4500	1,591,908,350	100.00%
2002	2,220,857,648	291,028,884	833,102,104	1,678,784,428	0.4506	1,678,784,428	100.00%
2003	2,403,584,871	280,753,210	962,633,522	1,721,704,559	0.4516	1,721,704,559	100.00%
2004	2,653,651,784	281,716,131	1,073,142,584	1,862,225,331	0.4435	1,862,225,331	100.00%
2005	3,013,283,207	115,469,697	1,125,364,640	2,003,388,264	0.4435	2,003,388,264	100.00%
2006	3,599,782,017	126,306,573	1,521,514,127	2,204,574,463	0.4335	2,204,574,463	100.00%

Source: Washington County Appraisal District.

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

Fiscal Year	County Direct Rates			Overlapping Rates				Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities		
1997	\$ 0.4259	\$ 0.0308	\$ 0.4567	\$ 0.7994	\$ 2.6861	\$ 0.2491	\$	4.1913
1998	0.4420	0.0229	0.4649	0.7940	2.8635	0.2665		4.3889
1999	0.4581	0.0259	0.4840	0.8300	2.9356	0.3098		4.5594
2000	0.4604	0.0236	0.4840	0.8700	2.8669	0.3576		4.5785
2001	0.4256	0.0244	0.4500	0.8950	2.9331	0.3544		4.6325
2002	0.4283	0.0223	0.4506	0.9116	3.1350	0.3749		4.8721
2003	0.4287	0.0229	0.4516	0.9116	3.1410	0.3767		4.8809
2004	0.4218	0.0217	0.4435	0.9362	3.0394	0.3752		4.7943
2005	0.4203	0.0232	0.4435	0.9662	3.1400	0.3710		4.9207
2006	0.4145	0.0190	0.4335	1.0063	2.8445	0.3713		4.6556

Source: Washington County Appraisal District.

WASHINGTON COUNTY, TEXAS

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

Taxpayer	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Anadarko	\$ 115,085,290	1	5.22%	\$ --	--	--
Chesapeake Exploration	45,677,960	2	2.07%	--	--	--
Blue Bell Creameries	30,112,880	3	1.37%	36,351,010	2	2.92%
LCRA Transmission	28,201,980	4	1.28%	--	--	--
Mount Vernon Mill, Inc.	17,585,740	5	0.80%	27,296,420	3	2.19%
Valmont/ALS - Abated	15,233,560	6	0.69%	9,558,570	8	0.77%
Wal-Mart Properties # 4109	14,146,040	7	0.64%	--	--	--
ETC Texas Pipeline LTD	13,873,540	8	0.63%	--	--	--
Soutwestern Bell Tele	12,721,500	9	0.58%	--	--	--
Valmont/ALS	12,581,010	10	0.57%	--	--	--
Union Pacific Resources	--	--	--	103,360,640	1	8.30%
Southwestern Bell Telephone	--	--	--	20,224,000	4	1.62%
Aquilla Southwest Telephone	--	--	--	1,560,220	5	0.13%
Ferguson Burleson County Gas	--	--	--	13,488,940	6	1.08%
Wal-Mart Properties #4109	--	--	--	11,910,815	7	0.96%
Bluebonnet Electric Coop.	--	--	--	8,904,770	9	0.72%
Phillips Natural Gas Company	--	--	--	8,062,220	10	0.65%
Subtotal	305,219,500		13.84%	240,717,605		19.34%
Remaining roll	1,899,354,963		86.16%	1,003,981,987		80.66%
Total Tax Roll	\$ 2,204,574,463		100.00%	\$ 1,244,699,592		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
1997	\$ 5,681,245	\$ 4,782,470	84.18%	\$ 874,602	\$ 5,657,072	99.57%
1998	5,885,012	5,556,867	94.42%	305,042	5,861,909	99.61%
1999	6,250,887	5,424,750	86.78%	796,721	6,221,471	99.53%
2000	6,873,602	5,947,385	86.53%	895,588	6,842,973	99.55%
2001	7,168,194	6,195,162	86.43%	937,887	7,133,049	99.51%
2002	7,550,141	6,203,734	82.17%	1,304,474	7,508,208	99.44%
2003	7,749,465	6,945,213	89.62%	742,951	7,688,164	99.21%
2004	8,239,532	6,925,968	84.06%	1,228,614	8,154,582	98.97%
2005	8,854,161	7,119,197	80.40%	1,590,739	8,709,936	98.37%
2006	8,662,269	8,243,244	95.16%	--	8,243,244	95.16%

Source: Washington County Appraisal District.

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

	Calendar Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Agriculture, Forestry, Fishing	\$ 1,974,705	\$ 2,067,664	\$ 2,426,842	\$ 2,717,926	\$ 3,205,014	\$ 3,142,161	\$ 3,344,537	\$ 3,843,511	\$ 4,467,367	\$ 5,095,484
Mining	--	--	476,843	1,816,339	3,905,901	4,231,621	3,924,835	4,819,668	5,396,658	8,175,162
Construction	5,119,440	6,608,591	6,917,858	6,283,978	6,205,045	5,500,112	7,506,384	5,979,720	5,710,997	6,257,289
Manufacturing	12,122,435	12,074,989	13,727,888	13,178,462	13,258,749	12,457,144	11,859,144	11,823,139	13,933,799	20,026,061
Transportation, Communication, Utilities	6,589,846	6,969,277	7,212,347	8,673,222	10,045,791	11,194,548	49,002,554	55,657,724	13,056,238	14,120,321
Wholesale Trade	9,745,212	12,225,484	11,478,367	11,405,974	14,110,575	12,816,607	10,895,998	14,409,987	15,561,737	17,538,388
Retail Trade	129,615,296	138,779,656	152,803,229	155,114,378	160,886,030	163,627,050	168,153,112	173,937,651	199,217,854	210,229,366
Finance, Insurance, Real Estate	205,263	241,779	419,694	457,075	391,679	504,200	221,399	717,848	919,038	960,559
Services	20,427,863	22,182,812	22,713,267	23,958,609	22,168,771	22,390,498	21,700,591	22,297,082	22,776,199	24,328,913
Other	--	--	--	--	--	--	--	128,606	3,891,483	12,279,474
Total	\$ 185,800,060	\$ 201,150,252	\$ 218,176,335	\$ 223,605,963	\$ 234,177,555	\$ 235,863,941	\$ 276,608,554	\$ 293,614,936	\$ 284,931,370	\$ 319,011,017
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Office

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>
1997	0.50%	1.50%	6.25%
1998	0.50%	1.50%	6.25%
1999	0.50%	1.50%	6.25%
2000	0.50%	1.50%	6.25%
2001	0.50%	1.50%	6.25%
2002	0.50%	1.50%	6.25%
2003	0.50%	1.50%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

TABLE E-13

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt			Total
	General Obligation Bonds	Tax Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Other Governmental Debt	
1997	\$ 2,725,000	\$ --	\$ 2,725,000	\$ 246,148	--	\$ 246,148	100
1998	2,495,000	--	2,495,000	345,977	450,000	795,977	110
1999	2,250,000	--	2,250,000	331,349	430,758	762,107	100
2000	1,990,000	--	1,990,000	364,539	411,516	776,055	91
2001	1,710,000	--	1,710,000	269,202	388,704	657,906	78
2002	1,410,000	--	1,410,000	112,122	365,794	477,916	61
2003	1,090,000	--	1,090,000	100,819	341,397	442,216	49
2004	765,000	360,000	1,125,000	292,537	315,571	608,108	56
2005	390,000	360,000	750,000	432,100	288,180	720,280	47
2006	--	360,000	360,000	285,460	259,128	544,588	28

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
1997	\$ 2,971,148	0.42%	\$ 100
1998	3,290,977	0.43%	110
1999	3,012,107	0.38%	100
2000	2,766,055	0.33%	91
2001	2,367,906	0.27%	78
2002	1,887,916	0.21%	61
2003	1,532,216	0.17%	49
2004	1,733,108	0.19%	56
2005	1,470,280	0.15%	47
2006	904,588	0.09%	28

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total		
1997	\$ 2,725,000	\$ --	\$ --	\$ 2,725,000	0.22%	\$ 92
1998	2,495,000	--	--	2,495,000	0.20%	83
1999	2,250,000	--	--	2,250,000	0.17%	75
2000	1,990,000	--	--	1,990,000	0.14%	66
2001	1,710,000	--	--	1,710,000	0.11%	56
2002	1,410,000	--	--	1,410,000	0.08%	46
2003	1,090,000	--	--	1,090,000	0.06%	35
2004	1,125,000	--	--	1,125,000	0.06%	36
2005	750,000	--	--	750,000	0.04%	24
2006	360,000	--	--	360,000	0.02%	11

WASHINGTON COUNTY, TEXAS

*DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)*

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 22,334,065	36.35%	\$ 8,118,656
City of Burton	132,995	0.60%	798
School Districts			
Brenham Independent School District	27,415,000	81.32%	22,293,878
Burton Independent School District	1,001,134	13.18%	131,929
Junior College			
Blinn Junior College	--	100.00%	--
Water District			
Oak Hill Fresh Water District	--	1.25%	--
Subtotal, Overlapping Debt			<u>30,545,261</u>
County Direct Debt	360000	100.00%	<u>360,000</u>
Total Direct and Overlapping Debt			<u>\$ 30,905,261</u>

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

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

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed Value of Property	\$ 1,754,357,982	\$ 1,822,997,983	\$ 1,855,215,784	\$ 2,066,155,337	\$ 2,334,473,880	\$ 2,440,899,898	\$ 2,617,971,659	\$ 2,874,597,521	\$ 3,013,263,207	\$ 3,599,782,017
Debt Limit, 10% of Assessed Debt	175,435,798	182,299,798	185,521,578	206,615,534	233,447,388	244,089,990	261,797,166	287,459,752	301,328,321	359,978,202
Amount of Debt Applicable to Limit										
General Obligation Bonds	2,725,000	2,495,000	2,250,000	1,990,000	1,710,000	1,410,000	1,090,000	1,125,000	750,000	360,000
Less Resources for Repayment	(433,331)	(397,500)	(340,094)	(356,802)	(306,654)	(172,476)	(202,705)	(126,926)	--	--
Total Net Debt Applicable to Limit	2,291,669	2,097,500	1,909,906	1,633,198	1,403,346	1,237,524	887,295	998,474	750,000	360,000
Legal Debt Margin	\$ 173,144,129	\$ 180,202,298	\$ 183,611,672	\$ 204,982,336	\$ 232,044,042	\$ 242,852,466	\$ 260,909,871	\$ 286,461,278	\$ 300,578,321	\$ 359,618,202

Total Net Debt Applicable to the Limit
As a Percentage of Debt Limit

	1.31%	1.15%	1.03%	0.79%	0.60%	0.51%	0.34%	0.35%	0.25%	0.10%
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Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 3,599,782,017
Debt Limit (10% of Assessed Value)	359,978,202
Debt Applicable to Limit:	
General Obligation Bonds	360,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	198,219
Total Net Debt Applicable to Limit	161,781
Legal Debt Margin	\$ 359,816,421

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Population (1)	29,602	30,047	30,128	30,373	30,503	30,709	30,964	31,161	31,248	32,000
Personal Income - (000's) (1)	\$ 714,533	\$ 764,065	\$ 789,413	\$ 845,159	\$ 873,030	\$ 879,028	\$ 886,623	\$ 931,157	\$ 965,934	\$ 988,224
Per Capita Personal Income (1)	\$ 24,138	\$ 25,429	\$ 26,202	\$ 27,826	\$ 28,621	\$ 28,624	\$ 28,634	\$ 29,882	\$ 29,882	\$ 30,882
Median Age (1)	36	36	36	36	36	37	37	37	37	37
School Enrollment (2)	5,403	5,096	5,148	5,076	5,165	5,169	5,162	5,390	5,286	5,287
College Enrollment (3)	n/a	n/a	n/a	n/a	12,588	13,806	14,057	14,027	14,360	14,046
Unemployment (4)	2.70%	2.50%	2.70%	3.60%	3.50%	4.30%	5.00%	4.80%	4.50%	4.30%

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

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

(3) College enrollment provided by Blinn Junior College.

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

WASHINGTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2006			1999		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Blinn College	1,100	1	6.69%	600	3	4.03%
Brenham State School	880	2	5.35%	1,062	1	7.14%
Blue Bell Creameries	786	3	4.78%	741	2	4.98%
Brenham I.S.D.	719	4	4.37%	620	4	4.17%
Wal-Mart Supercenter	380	5	2.31%	241	8	1.62%
Germania Insurance	324	6	1.97%	285	6	1.92%
Mount Vernon Mills	305	7	1.86%	350	5	2.35%
Trinity Medical Center	285	8	1.73%	250	7	1.68%
City of Brenham	235	9	1.43%	--	--	--
Sealy Mattress	211	10	1.28%	--	--	--
Valmart A.L.S.	203	11	1.23%	240	9	1.61%
Brenham Wholesale	193	12	1.17%	227	10	1.53%
Total	<u>5,621</u>		<u>34.19%</u>	<u>4,616</u>		<u>31.02%</u>
Total employment	<u>16,442</u>		<u>100.00%</u>	<u>14,879</u>		<u>100.00%</u>

Information Not Available for 1997 and 1998

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									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Administration	n/a	n/a	n/a	n/a	n/a	9	8	8	8	8
Judicial/Courts	n/a	n/a	n/a	n/a	n/a	33	30	31	31	29
Legal	n/a	n/a	n/a	n/a	n/a	3	3	3	3	3
Financial Administration	n/a	n/a	n/a	n/a	n/a	7	7	7	7	7
Public Facilities	n/a	n/a	n/a	n/a	n/a	3	3	3	3	3
Public Safety	n/a	n/a	n/a	n/a	n/a	58	56	57	57	60
Public Transportation	n/a	n/a	n/a	n/a	n/a	29	31	31	30	29
Health and Welfare	n/a	n/a	n/a	n/a	n/a	23	22	21	27	25
Culture and Recreation	n/a	n/a	n/a	n/a	n/a	3	4	3	3	3
Conservation	n/a	n/a	n/a	n/a	n/a	2	2	2	2	2
Agriculture and Marine Services	n/a	n/a	n/a	n/a	n/a	6	7	7	6	7
Total	n/a	n/a	n/a	n/a	n/a	176	173	173	177	176

Source: County human resources.

WASHINGTON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/Program	Fiscal Year					
	1997	1998	1999	2000	2001	2002
General Government						
Marriage license issued	237	257	262	274	276	285
Birth certificates	289	345	366	347	326	335
Death certificates	305	293	290	347	297	318
Judicial						
County court						
Instruments recorded	7,802	7,746	7,413	6,881	9,267	8,764
Probate cases filed	158	152	153	152	156	160
Civil cases filed	87	110	92	120	92	116
District court						
Civil cases filed	229	158	198	220	145	143
Tax cases filed	--	--	--	--	72	49
Civil motions filed	--	--	--	26	20	13
Criminal Cases Filed	242	284	332	215	231	246
Criminal motions filed	--	--	--	95	88	98
Justice Court						
Cases filed	7,831	8,958	9,205	9,348	10,177	6,574
Fines/court cost collected	\$ 609,352	\$ 773,358	\$ 885,962	\$ 1,015,714	\$ 1,172,203	\$ 1,012,327
County Court at Law						
Cases filed	322	390	387	278	297	352
Motions filed	--	--	--	120	110	161
Juvenile						
Cases filed	88	85	64	82	71	78
Legal						
County Attorney						
Restitution	\$ n/a	\$ n/a	\$ 100,316	\$ 85,342	\$ 91,082	\$ 82,077
Merchant Fees	\$ n/a	\$ n/a	\$ 20,424	\$ 22,831	\$ 29,603	\$ 25,414
Public Safety						
Total Warrants Served	510	495	340	350	n/a	241
Sheriff Sales	2	--	--	--	n/a	--
Jail bookings	1,798	1,960	2,056	2,556	n/a	2,717
Jail average daily occupancy	56	55	57	66	n/a	77
Public Facilities						
Fairground Rentals Dollars	\$ 84,006	\$ 89,421	\$ 94,102	\$ 94,909	\$ 56,612	\$ 111,488
Arena Rental Dollars	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ 38,326	\$ 22,056
Event Center Dollars	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a
Road and Bridge						
Miles of County Roads	620	620	620	620	620	620
Miles of paved roads	155	155	183	211	229	258
Miles of unpaved roads	465	465	437	409	391	362

Source: County offices.

TABLE E-20

	2003	2004	2005	2006
	225	262	256	305
	335	370	335	374
	346	334	347	295
	9,241	8,403	8,148	7,650
	158	172	162	183
	115	157	218	237
	226	172	158	187
	66	51	39	78
	17	14	13	9
	277	243	272	229
	129	142	87	121
	7,621	8,762	10,678	11,163
\$	985,257	\$ 1,239,795	\$ 1,370,050	\$ 1,621,613
	345	376	378	341
	134	100	178	247
	66	75	64	43
\$	74,174	\$ 80,420	\$ 77,820	\$ 63,283
\$	29,237	\$ 29,900	\$ 29,872	\$ 23,694
	308	259	180	239
	--	--	--	--
	3,246	3,453	2,885	3,131
	87	95	86	106
\$	109,285	\$ 121,247	\$ 109,907	\$ 79,472
\$	40,769	\$ 20,789	\$ 21,509	\$ 27,674
\$	n/a	\$ 26,155	\$ 25,245	\$ 33,465
	624	624	625	625
	285	285	319	325
	339	339	306	300

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

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	--	--	--	--	--	--	--	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	19	13	13	13	13	13	13	13	13	13
Public Facilities										
Courthouse Annex	--	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
Health and Welfare										
EMS Station	1	1	1	1	1	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	155	155	182	211	229	258	285	285	319	325
Miles of Unpaved Roads	465	465	437	409	391	362	339	339	306	300
Bridges	121	121	121	121	121	121	122	122	122	122

Source: County offices.