

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 3,226,662	\$ 3,226,662	\$ 3,051,352	\$ (175,310)
<i>Penalty and interest</i>	45,000	45,000	201,161	156,161
<i>Total Taxes</i>	<u>3,271,662</u>	<u>3,271,662</u>	<u>3,252,513</u>	<u>(19,149)</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	57,000	57,000	57,755	755
<i>Total Intergovernmental</i>	<u>57,000</u>	<u>57,000</u>	<u>57,755</u>	<u>755</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	895,000	895,000	912,274	17,274
<i>Total Licenses, permits and fees</i>	<u>895,000</u>	<u>895,000</u>	<u>912,274</u>	<u>17,274</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	310,000	310,000	291,853	(18,147)
<i>Total Fines and forfeitures</i>	<u>310,000</u>	<u>310,000</u>	<u>291,853</u>	<u>(18,147)</u>
<i>Charges for services</i>				
<i>Fees of office</i>	--	--	2,000	2,000
<i>Total Charges for services</i>	<u>--</u>	<u>--</u>	<u>2,000</u>	<u>2,000</u>
<i>Interest</i>				
<i>Interest</i>	15,000	15,000	23,122	8,122
<i>Total Interest</i>	<u>15,000</u>	<u>15,000</u>	<u>23,122</u>	<u>8,122</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	1,000	1,000	102	(898)
<i>Total Miscellaneous</i>	<u>1,000</u>	<u>1,000</u>	<u>102</u>	<u>(898)</u>
<i>Total revenues</i>	<u>4,549,662</u>	<u>4,549,662</u>	<u>4,539,619</u>	<u>(10,043)</u>
Expenditures:				
Current:				
<i>Public transportation</i>				
<i>Personnel services</i>	984,596	984,596	847,942	136,654
<i>Benefits</i>	383,096	383,096	304,504	78,592
<i>Supplies</i>	316,700	290,000	280,012	9,988
<i>Other services and charges</i>	581,632	576,032	525,924	50,108
<i>Capital outlay</i>	2,297,138	2,329,438	2,277,726	51,712
<i>Total Public Transportation</i>	<u>4,563,162</u>	<u>4,563,162</u>	<u>4,236,108</u>	<u>327,054</u>
<i>Total expenditures</i>	<u>4,563,162</u>	<u>4,563,162</u>	<u>4,236,108</u>	<u>327,054</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,500)</u>	<u>(13,500)</u>	<u>303,511</u>	<u>317,011</u>
Other financing sources (uses):				
<i>Sale of capital assets</i>	13,500	13,500	38,950	25,450
<i>Total other financing sources (uses)</i>	<u>13,500</u>	<u>13,500</u>	<u>38,950</u>	<u>25,450</u>
Net change in fund balances	--	--	342,461	342,461
Fund balances, January 1	2,980,310	2,980,310	2,980,310	--
Fund balances, December 31	<u>\$ 2,980,310</u>	<u>\$ 2,980,310</u>	<u>\$ 3,322,771</u>	<u>\$ 342,461</u>

WASHINGTON COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2007

A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, District Attorney, Emergency Medical Service, EMS Depreciation Fund, Forfeiture of Assets, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, and Archive Fee - County Clerk) and the Debt Service Fund (Tax Note Series 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, 2007, expenditures did not exceed appropriations in any fund.

C. At December 31, 2007, the following funds had a deficit:

Courthouse Security	\$2,087
---------------------	---------

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2007

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	\$794,577	(\$133,341)	(\$225,791)	\$435,445
Road & Bridge	342,461	117,050	(130,304)	329,207
District Attorney	(43,620)	--	(4,707)	(48,327)
Emergency Medical Service	292,725	176,378	(164,402)	304,701
EMS Depreciation	(417)	--	--	(417)
Forfeiture of Assets	19,527	--	--	19,527
County Clerk Record Management	(36,753)	--	--	(36,753)
Records Management District Clerk	1,932	--	--	1,932
Archive Fee - County Clerk	7,356	27,087	--	34,443
Tax Note Series 2004	168,666	50,750	(157,174)	62,242

*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, 2007

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,258,897	\$ 258,081	\$ 2,516,978
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	213,744	213,744
<i>Accounts</i>	871,311	--	871,311
<i>Due from other funds</i>	27,087	--	27,087
Restricted assets:			
<i>Cash and cash equivalents</i>	--	393,045	393,045
Total Assets	<u>\$ 3,157,295</u>	<u>\$ 864,870</u>	<u>\$ 4,022,165</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 6,516	\$ --	\$ 6,516
<i>Accrued liabilities and other payables</i>	59,877	--	59,877
<i>Due to other funds</i>	27,087	--	27,087
<i>Deferred revenue</i>	871,311	211,364	1,082,675
<i>Taxes collected in advance</i>	--	393,045	393,045
Total Liabilities	<u>964,791</u>	<u>604,409</u>	<u>1,569,200</u>
Fund balances:			
Reserved for:			
<i>Debt service</i>	--	260,461	260,461
Unreserved, undesignated, reported in:			
<i>Special revenue funds</i>	2,192,504	--	2,192,504
Total fund balances	<u>2,192,504</u>	<u>260,461</u>	<u>2,452,965</u>
Total Liabilities and Fund Balances	<u>\$ 3,157,295</u>	<u>\$ 864,870</u>	<u>\$ 4,022,165</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ --	\$ 416,501	\$ 416,501
<i>Intergovernmental</i>	958,727	--	958,727
<i>Charges for services</i>	1,632,265	--	1,632,265
<i>Interest</i>	31,499	15,461	46,960
<i>Miscellaneous</i>	76,048	--	76,048
Total revenues	<u>2,698,539</u>	<u>431,962</u>	<u>3,130,501</u>
Expenditures:			
Current:			
<i>General administration</i>	106,839	--	106,839
<i>Judicial</i>	629,149	--	629,149
<i>Legal</i>	2,784	--	2,784
<i>Public facilities</i>	749	--	749
<i>Public safety</i>	124,824	--	124,824
<i>Health and welfare</i>	1,978,923	--	1,978,923
Debt service:			
<i>Principal</i>	--	360,000	360,000
<i>Interest and fiscal charges</i>	--	9,720	9,720
Total expenditures	<u>2,843,268</u>	<u>369,720</u>	<u>3,212,988</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(144,729)</u>	<u>62,242</u>	<u>(82,487)</u>
Other financing sources (uses):			
<i>Transfers in</i>	763,077	--	763,077
<i>Transfers out</i>	(75,800)	--	(75,800)
Total other financing sources (uses)	<u>687,277</u>	<u>--</u>	<u>687,277</u>
Net change in fund balances	<u>542,548</u>	<u>62,242</u>	<u>604,790</u>
Fund balances, January 1	1,649,956	198,219	1,848,175
Fund balances, December 31	<u>\$ 2,192,504</u>	<u>\$ 260,461</u>	<u>\$ 2,452,965</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2007

	JP Technology	District Attorney	Emergency Medical Service	EMS Depreciation
ASSETS				
<i>Cash and cash equivalents</i>	\$ 139,952	\$ 271,870	\$ 494,309	\$ 78
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	871,311	--
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 139,952</u>	<u>\$ 271,870</u>	<u>\$ 1,365,620</u>	<u>\$ 78</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 1,067	\$ 5,449	\$ --
<i>Accrued liabilities and other payables</i>	--	21,068	38,809	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	871,311	--
Total Liabilities	<u>--</u>	<u>22,135</u>	<u>915,569</u>	<u>--</u>
Fund balances (deficits):				
<i>Unreserved</i>	139,952	249,735	450,051	78
Total fund balances (deficits)	<u>139,952</u>	<u>249,735</u>	<u>450,051</u>	<u>78</u>
Total Liabilities and Fund Balances	<u>\$ 139,952</u>	<u>\$ 271,870</u>	<u>\$ 1,365,620</u>	<u>\$ 78</u>

<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 34,694	\$ 141,070	\$ 13,324	\$ 25,509	\$ 7,654
--	--	--	--	--
<u>\$ 34,694</u>	<u>\$ 141,070</u>	<u>\$ 13,324</u>	<u>\$ 25,509</u>	<u>\$ 7,654</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
34,694	141,070	13,324	25,509	7,654
<u>34,694</u>	<u>141,070</u>	<u>13,324</u>	<u>25,509</u>	<u>7,654</u>
<u>\$ 34,694</u>	<u>\$ 141,070</u>	<u>\$ 13,324</u>	<u>\$ 25,509</u>	<u>\$ 7,654</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2007

	Child Foster Care	HWY 290/36 Washington County	Forfeiture of Assets	C.C. Record Management Preservation
ASSETS				
<i>Cash and cash equivalents</i>	\$ 53,178	\$ 400,000	\$ 33,790	\$ 39,838
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 53,178</u>	<u>\$ 400,000</u>	<u>\$ 33,790</u>	<u>\$ 39,838</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 (deficits):				
<i>Unreserved</i>	53,178	400,000	33,790	39,838
Total fund balances (deficits)	<u>53,178</u>	<u>400,000</u>	<u>33,790</u>	<u>39,838</u>
Total Liabilities and Fund Balances	<u>\$ 53,178</u>	<u>\$ 400,000</u>	<u>\$ 33,790</u>	<u>\$ 39,838</u>

<u>Records Management Preservation DC</u>	<u>Record Management Preservation</u>	<u>Archive Fee County Clerk</u>	<u>Courthouse Security</u>	<u>Unclaimed and Abandoned Property</u>
\$ 8,347	\$ 136,156	\$ 43,942	\$ 25,000	\$ 4,652
--	--	--	--	--
--	--	27,087	--	--
<u>\$ 8,347</u>	<u>\$ 136,156</u>	<u>\$ 71,029</u>	<u>\$ 25,000</u>	<u>\$ 4,652</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	27,087	--
--	--	--	--	--
--	--	--	<u>27,087</u>	--
8,347	136,156	71,029	(2,087)	4,652
<u>8,347</u>	<u>136,156</u>	<u>71,029</u>	<u>(2,087)</u>	<u>4,652</u>
<u>\$ 8,347</u>	<u>\$ 136,156</u>	<u>\$ 71,029</u>	<u>\$ 25,000</u>	<u>\$ 4,652</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2007

	Homeland Security	Community Development Program	Tobacco Settlement	Constable's Training
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,225	\$ 348	\$ 353,350	\$ 9,030
Receivables (net of allowances for uncollectibles):				
<i>Accounts</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 1,225</u>	<u>\$ 348</u>	<u>\$ 353,350</u>	<u>\$ 9,030</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 (deficits):				
<i>Unreserved</i>	1,225	348	353,350	9,030
Total fund balances (deficits)	<u>1,225</u>	<u>348</u>	<u>353,350</u>	<u>9,030</u>
Total Liabilities and Fund Balances	<u>\$ 1,225</u>	<u>\$ 348</u>	<u>\$ 353,350</u>	<u>\$ 9,030</u>

Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 2,717	\$ 4,431	\$ 10,993	\$ 3,440	\$ 2,258,897
--	--	--	--	871,311
--	--	--	--	27,087
<u>\$ 2,717</u>	<u>\$ 4,431</u>	<u>\$ 10,993</u>	<u>\$ 3,440</u>	<u>\$ 3,157,295</u>
\$ --	\$ --	\$ --	\$ --	\$ 6,516
--	--	--	--	59,877
--	--	--	--	27,087
--	--	--	--	871,311
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>964,791</u>
2,717	4,431	10,993	3,440	2,192,504
<u>2,717</u>	<u>4,431</u>	<u>10,993</u>	<u>3,440</u>	<u>2,192,504</u>
<u>\$ 2,717</u>	<u>\$ 4,431</u>	<u>\$ 10,993</u>	<u>\$ 3,440</u>	<u>\$ 3,157,295</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	JP Technology	District Attorney	Emergency Medical Service	EMS Depreciation
Revenues:				
Intergovernmental	\$ --	\$ 282,230	\$ --	\$ --
Charges for services	27,067	--	1,402,667	--
Interest	--	--	--	8
Miscellaneous	--	2,918	--	--
Total revenues	<u>27,067</u>	<u>285,148</u>	<u>1,402,667</u>	<u>8</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	180	627,975	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	1,273,143	83,825
Total expenditures	<u>180</u>	<u>627,975</u>	<u>1,273,143</u>	<u>83,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,887</u>	<u>(342,827)</u>	<u>129,524</u>	<u>(83,817)</u>
Other financing sources (uses):				
Transfers in	--	294,500	175,177	83,400
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>294,500</u>	<u>175,177</u>	<u>83,400</u>
Net change in fund balances	26,887	(48,327)	304,701	(417)
Fund balances, January 1	113,065	298,062	145,350	495
Fund balances (deficits), December 31	<u>\$ 139,952</u>	<u>\$ 249,735</u>	<u>\$ 450,051</u>	<u>\$ 78</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	13,954	13,627	--
--	2,330	94	--	--
40,813	2,207	--	--	2,929
<u>40,813</u>	<u>4,537</u>	<u>14,048</u>	<u>13,627</u>	<u>2,929</u>
--	10,687	13,387	--	--
--	--	--	--	--
--	--	--	2,784	--
--	--	--	--	--
--	--	--	--	1,207
35,975	--	--	--	--
<u>35,975</u>	<u>10,687</u>	<u>13,387</u>	<u>2,784</u>	<u>1,207</u>
4,838	(6,150)	661	10,843	1,722
--	--	--	--	--
--	--	--	(10,000)	--
--	--	--	(10,000)	--
4,838	(6,150)	661	843	1,722
29,856	147,220	12,663	24,666	5,932
<u>\$ 34,694</u>	<u>\$ 141,070</u>	<u>\$ 13,324</u>	<u>\$ 25,509</u>	<u>\$ 7,654</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Child Foster Care	HWY 290/36 Washington County	Forfeiture of Assets	C.C. Record Management Preservation
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	31,211	42,731
<i>Interest</i>	3,727	--	804	2,059
<i>Miscellaneous</i>	6,681	--	14,700	--
Total revenues	<u>10,408</u>	<u>--</u>	<u>46,715</u>	<u>44,790</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	81,543
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	27,188	--
<i>Health and welfare</i>	12,415	--	--	--
Total expenditures	<u>12,415</u>	<u>--</u>	<u>27,188</u>	<u>81,543</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,007)</u>	<u>--</u>	<u>19,527</u>	<u>(36,753)</u>
Other financing sources (uses):				
<i>Transfers in</i>	10,000	200,000	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>10,000</u>	<u>200,000</u>	<u>--</u>	<u>--</u>
Net change in fund balances	7,993	200,000	19,527	(36,753)
Fund balances, January 1	45,185	200,000	14,263	76,591
Fund balances (deficits), December 31	<u>\$ 53,178</u>	<u>\$ 400,000</u>	<u>\$ 33,790</u>	<u>\$ 39,838</u>

Records Management Preservation DC	Record Management Preservation	Archive Fee County Clerk	Courthouse Security	Unclaimed and Abandoned Property
\$ --	\$ --	\$ --	\$ --	\$ --
2,695	17,961	35,215	39,905	--
231	4,091	--	581	140
--	--	--	--	627
<u>2,926</u>	<u>22,052</u>	<u>35,215</u>	<u>40,486</u>	<u>767</u>
--	--	772	--	--
994	--	--	--	--
--	--	--	--	--
--	--	--	749	--
--	--	--	--	--
<u>994</u>	<u>--</u>	<u>772</u>	<u>749</u>	<u>--</u>
1,932	22,052	34,443	39,737	767
--	--	--	--	--
--	--	--	(50,000)	--
--	--	--	(50,000)	--
1,932	22,052	34,443	(10,263)	767
6,415	114,104	36,586	8,176	3,885
<u>\$ 8,347</u>	<u>\$ 136,156</u>	<u>\$ 71,029</u>	<u>\$ (2,087)</u>	<u>\$ 4,652</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Homeland Security	Community Development Program	Tobacco Settlement
Revenues:			
<i>Intergovernmental</i>	\$ 71,153	\$ --	\$ 23,128
<i>Charges for services</i>	--	--	--
<i>Interest</i>	112	11	16,425
<i>Miscellaneous</i>	--	--	--
Total revenues	<u>71,265</u>	<u>11</u>	<u>39,553</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public safety</i>	76,182	--	--
<i>Health and welfare</i>	--	--	--
Total expenditures	<u>76,182</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,917)</u>	<u>11</u>	<u>39,553</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	(15,800)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(15,800)</u>
Net change in fund balances	(4,917)	11	23,753
Fund balances, January 1	6,142	337	329,597
Fund balances (deficits), December 31	<u>\$ 1,225</u>	<u>\$ 348</u>	<u>\$ 353,350</u>

Constable's Training	Sheriff's Equipment Grant	Sheriff's Training	Clerks Election
\$ 2,062	\$ 2,126	\$ 4,463	\$ --
--	--	5,232	--
308	113	120	345
--	--	--	5,173
<u>2,370</u>	<u>2,239</u>	<u>9,815</u>	<u>5,518</u>
--	--	--	450
--	--	--	--
--	--	--	--
1,625	11,489	7,133	--
--	--	--	--
<u>1,625</u>	<u>11,489</u>	<u>7,133</u>	<u>450</u>
745	(9,250)	2,682	5,068
--	--	--	--
--	--	--	--
--	--	--	--
745	(9,250)	2,682	5,068
8,285	11,967	1,749	5,925
<u>\$ 9,030</u>	<u>\$ 2,717</u>	<u>\$ 4,431</u>	<u>\$ 10,993</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	HAVA Grant Equipment	Brazos Valley Home Consortium	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 573,565	\$ 958,727
<i>Charges for services</i>	--	--	1,632,265
<i>Interest</i>	--	--	31,499
<i>Miscellaneous</i>	--	--	76,048
Total revenues	<u> --</u>	<u> 573,565</u>	<u> 2,698,539</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	106,839
<i>Judicial</i>	--	--	629,149
<i>Legal</i>	--	--	2,784
<i>Public facilities</i>	--	--	749
<i>Public safety</i>	--	--	124,824
<i>Health and welfare</i>	--	573,565	1,978,923
Total expenditures	<u> --</u>	<u> 573,565</u>	<u> 2,843,268</u>
Excess (deficiency) of revenues over (under) expenditures	<u> --</u>	<u> --</u>	<u> (144,729)</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	--	763,077
<i>Transfers out</i>	--	--	(75,800)
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> 687,277</u>
Net change in fund balances	--	--	542,548
Fund balances, January 1	3,440	--	1,649,956
Fund balances (deficits), December 31	<u>\$ 3,440</u>	<u>\$ --</u>	<u>\$ 2,192,504</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-5

DISTRICT ATTORNEY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	\$ 199,238	\$ 199,238	\$ 199,998	\$ 760
<i>State shared revenues</i>	69,480	69,480	82,232	12,752
<i>Total Intergovernmental</i>	<u>268,718</u>	<u>268,718</u>	<u>282,230</u>	<u>13,512</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	1,500	1,500	2,918	1,418
<i>Total Miscellaneous</i>	<u>1,500</u>	<u>1,500</u>	<u>2,918</u>	<u>1,418</u>
Total revenues	<u>270,218</u>	<u>270,218</u>	<u>285,148</u>	<u>14,930</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>District Attorney</i>				
<i>Personnel services</i>	391,572	417,072	414,098	2,974
<i>Benefits</i>	118,200	117,400	116,762	638
<i>Supplies</i>	7,000	26,750	26,001	749
<i>Other services and charges</i>	82,520	83,820	66,407	17,413
<i>Total District Attorney</i>	<u>599,292</u>	<u>645,042</u>	<u>623,268</u>	<u>21,774</u>
<i>Total Judicial</i>	<u>599,292</u>	<u>645,042</u>	<u>623,268</u>	<u>21,774</u>
Total expenditures	<u>599,292</u>	<u>645,042</u>	<u>623,268</u>	<u>21,774</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(329,074)</u>	<u>(374,824)</u>	<u>(338,120)</u>	<u>36,704</u>
Other financing sources (uses):				
<i>Transfers in</i>	294,500	294,500	294,500	--
<i>Total other financing sources (uses)</i>	<u>294,500</u>	<u>294,500</u>	<u>294,500</u>	<u>--</u>
Net change in fund balances	<u>(34,574)</u>	<u>(80,324)</u>	<u>(43,620)</u>	<u>36,704</u>
Fund balances, January 1	<u>315,490</u>	<u>315,490</u>	<u>315,490</u>	<u>--</u>
Fund balances, December 31	<u>\$ 280,916</u>	<u>\$ 235,166</u>	<u>\$ 271,870</u>	<u>\$ 36,704</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>				
<i>Charges to customers</i>	\$ 1,120,000	\$ 1,122,904	\$ 1,389,031	\$ 266,127
<i>Total Charges for services</i>	<u>1,120,000</u>	<u>1,122,904</u>	<u>1,389,031</u>	<u>266,127</u>
Total revenues	<u>1,120,000</u>	<u>1,122,904</u>	<u>1,389,031</u>	<u>266,127</u>
Expenditures:				
Current:				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	757,977	790,677	775,200	15,477
<i>Benefits</i>	260,000	225,795	221,001	4,794
<i>Supplies</i>	91,500	104,784	102,779	2,005
<i>Other services and charges</i>	175,700	175,000	168,292	6,708
<i>Capital outlay</i>	10,000	5,000	4,210	790
<i>Total Emergency Medical Services</i>	<u>1,295,177</u>	<u>1,301,256</u>	<u>1,271,483</u>	<u>29,773</u>
<i>Total Health and Welfare</i>	<u>1,295,177</u>	<u>1,301,256</u>	<u>1,271,483</u>	<u>29,773</u>
Total expenditures	<u>1,295,177</u>	<u>1,301,256</u>	<u>1,271,483</u>	<u>29,773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(175,177)</u>	<u>(178,352)</u>	<u>117,548</u>	<u>295,900</u>
Other financing sources (uses):				
<i>Transfers in</i>	175,177	175,177	175,177	--
Total other financing sources (uses)	<u>175,177</u>	<u>175,177</u>	<u>175,177</u>	<u>--</u>
Net change in fund balances	--	(3,175)	292,725	295,900
Fund balances, January 1	201,584	201,584	201,584	--
Fund balances, December 31	<u>\$ 201,584</u>	<u>\$ 198,409</u>	<u>\$ 494,309</u>	<u>\$ 295,900</u>

WASHINGTON COUNTY, TEXAS

EMS DEPRECIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2007

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest				
Interest	\$ 100	\$ 100	\$ 8	\$ (92)
Total Interest	100	100	8	(92)
Total revenues	100	100	8	(92)
Expenditures:				
Current:				
Health and welfare				
Emergency Medical Services				
Capital outlay	82,000	83,825	83,825	--
Total Emergency Medical Services	82,000	83,825	83,825	--
Total Health and Welfare	82,000	83,825	83,825	--
Total expenditures	82,000	83,825	83,825	--
Excess (deficiency) of revenues over (under) expenditures	(81,900)	(83,725)	(83,817)	(92)
Other financing sources (uses):				
Transfers in	82,000	83,400	83,400	--
Total other financing sources (uses)	82,000	83,400	83,400	--
Net change in fund balances	100	(325)	(417)	(92)
Fund balances, January 1	495	495	495	--
Fund balances, December 31	\$ 595	\$ 170	\$ 78	\$ (92)

WASHINGTON COUNTY, TEXAS
FORFEITURE OF ASSETS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ --	\$ --	\$ 31,211	\$ 31,211
<i>Total Charges for services</i>	<u> --</u>	<u> --</u>	<u> 31,211</u>	<u> 31,211</u>
<i>Interest</i>				
<i>Interest</i>	100	100	804	704
<i>Total Interest</i>	<u> 100</u>	<u> 100</u>	<u> 804</u>	<u> 704</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	--	--	14,700	14,700
<i>Total Miscellaneous</i>	<u> --</u>	<u> --</u>	<u> 14,700</u>	<u> 14,700</u>
<i>Total revenues</i>	<u> 100</u>	<u> 100</u>	<u> 46,715</u>	<u> 46,615</u>
Expenditures:				
Current:				
<i>Public safety</i>				
<i>Sheriff</i>				
<i>Supplies</i>	11,000	11,000	12,488	(1,488)
<i>Other services and charges</i>	1,000	1,000	14,700	(13,700)
<i>Total Sheriff</i>	<u> 12,000</u>	<u> 12,000</u>	<u> 27,188</u>	<u> (15,188)</u>
<i>Total Public Safety</i>	<u> 12,000</u>	<u> 12,000</u>	<u> 27,188</u>	<u> (15,188)</u>
<i>Total expenditures</i>	<u> 12,000</u>	<u> 12,000</u>	<u> 27,188</u>	<u> (15,188)</u>
Net change in fund balances	(11,900)	(11,900)	19,527	31,427
Fund balances, January 1	14,263	14,263	14,263	--
Fund balances, December 31	<u>\$ 2,363</u>	<u>\$ 2,363</u>	<u>\$ 33,790</u>	<u>\$ 31,427</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2007

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>	\$ 51,000	\$ 51,000	\$ 42,731	\$ (8,269)
<i>Total Charges for services</i>	<u>51,000</u>	<u>51,000</u>	<u>42,731</u>	<u>(8,269)</u>
<i>Interest</i>				
<i>Interest</i>	1,000	1,000	2,059	1,059
<i>Total Interest</i>	<u>1,000</u>	<u>1,000</u>	<u>2,059</u>	<u>1,059</u>
<i>Total revenues</i>	<u>52,000</u>	<u>52,000</u>	<u>44,790</u>	<u>(7,210)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>County Clerk</i>				
<i>Supplies</i>	27,000	41,225	38,803	2,422
<i>Other services and charges</i>	29,200	41,450	41,221	229
<i>Capital outlay</i>	--	1,525	1,519	6
<i>Total County Clerk</i>	<u>56,200</u>	<u>84,200</u>	<u>81,543</u>	<u>2,657</u>
<i>Total General Administration</i>	<u>56,200</u>	<u>84,200</u>	<u>81,543</u>	<u>2,657</u>
<i>Total expenditures</i>	<u>56,200</u>	<u>84,200</u>	<u>81,543</u>	<u>2,657</u>
Net change in fund balances	(4,200)	(32,200)	(36,753)	(4,553)
Fund balances, January 1	76,591	76,591	76,591	--
Fund balances, December 31	<u>\$ 72,391</u>	<u>\$ 44,391</u>	<u>\$ 39,838</u>	<u>\$ (4,553)</u>

WASHINGTON COUNTY, TEXAS

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 2,000	\$ 2,000	\$ 2,695	\$ 695
Total Charges for services	2,000	2,000	2,695	695
Interest				
Interest	100	100	231	131
Total Interest	100	100	231	131
Total revenues	2,100	2,100	2,926	826
Expenditures:				
Current:				
Judicial				
District Clerk				
Supplies	3,500	3,500	994	2,506
Total District Clerk	3,500	3,500	994	2,506
Total Judicial	3,500	3,500	994	2,506
Total expenditures	3,500	3,500	994	2,506
Net change in fund balances	(1,400)	(1,400)	1,932	3,332
Fund balances, January 1	6,415	6,415	6,415	--
Fund balances, December 31	\$ 5,015	\$ 5,015	\$ 8,347	\$ 3,332

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 35,000	\$ 35,000	\$ 35,215	\$ 215
<i>Total Charges for services</i>	<u>35,000</u>	<u>35,000</u>	<u>35,215</u>	<u>215</u>
<i>Interest</i>				
<i>Interest</i>	100	100	--	(100)
<i>Total Interest</i>	<u>100</u>	<u>100</u>	<u>--</u>	<u>(100)</u>
<i>Total revenues</i>	<u>35,100</u>	<u>35,100</u>	<u>35,215</u>	<u>115</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>County Clerk</i>				
<i>Other services and charges</i>	--	1,000	27,859	(26,859)
<i>Capital outlay</i>	20,000	19,000	--	19,000
<i>Total County Clerk</i>	<u>20,000</u>	<u>20,000</u>	<u>27,859</u>	<u>(7,859)</u>
<i>Total General Administration</i>	<u>20,000</u>	<u>20,000</u>	<u>27,859</u>	<u>(7,859)</u>
<i>Total expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>27,859</u>	<u>(7,859)</u>
Net change in fund balances	15,100	15,100	7,356	(7,744)
Fund balances, January 1	36,586	36,586	36,586	--
Fund balances, December 31	<u>\$ 51,686</u>	<u>\$ 51,686</u>	<u>\$ 43,942</u>	<u>\$ (7,744)</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-12

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 369,769	\$ 369,769	\$ 515,658	\$ 145,889
<i>Penalty and interest</i>	100	100	7,267	7,167
<i>Total Taxes</i>	<u>369,869</u>	<u>369,869</u>	<u>522,925</u>	<u>153,056</u>
<i>Interest</i>				
<i>Interest</i>	100	100	15,461	15,361
<i>Total Interest</i>	<u>100</u>	<u>100</u>	<u>15,461</u>	<u>15,361</u>
Total revenues	<u>369,969</u>	<u>369,969</u>	<u>538,386</u>	<u>168,417</u>
Expenditures:				
Debt service:				
<i>Principal</i>	360,000	360,000	360,000	--
<i>Interest and fiscal charges</i>	10,020	10,020	9,720	300
Total expenditures	<u>370,020</u>	<u>370,020</u>	<u>369,720</u>	<u>300</u>
Net change in fund balances	(51)	(51)	168,666	168,717
Fund balances, January 1	482,460	482,460	482,460	--
Fund balances, December 31	<u>\$ 482,409</u>	<u>\$ 482,409</u>	<u>\$ 651,126</u>	<u>\$ 168,717</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2007

	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>	\$ 8,521	\$ 133,509	\$ 69,184	\$ 211,214
<i>Investments</i>	35,000	1,300,000	--	1,335,000
Total Assets	<u>\$ 43,521</u>	<u>\$ 1,433,509</u>	<u>\$ 69,184</u>	<u>\$ 1,546,214</u>
NET ASSETS				
<i>Held in trust for other purposes</i>	<u>\$ 43,521</u>	<u>\$ 1,433,509</u>	<u>\$ 69,184</u>	<u>\$ 1,546,214</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

ALL PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2007

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
<i>Investment Income</i>	\$ 1,632	\$ 69,007	\$ 1,598	\$ 72,237
<i>Lease income</i>	--	221,698	--	221,698
<i>Miscellaneous</i>	--	68,750	41,637	110,387
Total Additions	<u>1,632</u>	<u>359,455</u>	<u>43,235</u>	<u>404,322</u>
Deductions:				
<i>Administrative Expenses</i>	1,786	26,339	29,230	57,355
<i>Payments to schools</i>	--	235,063	--	235,063
Total Deductions	<u>1,786</u>	<u>261,402</u>	<u>29,230</u>	<u>292,418</u>
Change in Net Assets	(154)	98,053	14,005	111,904
Net Assets-Beginning of the Year	43,675	1,335,456	55,179	1,434,310
Net Assets-End of the Year	<u>\$ 43,521</u>	<u>\$ 1,433,509</u>	<u>\$ 69,184</u>	<u>\$ 1,546,214</u>

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2007

	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>	\$ 5,410	\$ 3,576	\$ 11,691	\$ 11,245
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 5,410</u>	<u>\$ 3,576</u>	<u>\$ 11,691</u>	<u>\$ 11,245</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 5,410	\$ 3,576	\$ 11,691	\$ 11,245
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 5,410</u>	<u>\$ 3,576</u>	<u>\$ 11,691</u>	<u>\$ 11,245</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 129,895	\$ 364,874	\$ 148,877	\$ 467,193	\$ 921
--	--	--	--	--
<u>\$ 129,895</u>	<u>\$ 364,874</u>	<u>\$ 148,877</u>	<u>\$ 467,193</u>	<u>\$ 921</u>
\$ 8,544	\$ 1,679	\$ --	\$ --	\$ --
--	--	--	462,038	--
121,351	363,195	148,877	5,155	921
<u>\$ 129,895</u>	<u>\$ 364,874</u>	<u>\$ 148,877</u>	<u>\$ 467,193</u>	<u>\$ 921</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2007

	<u>County Treasurer</u>	<u>Criminal Justice</u>	<u>Narcotics</u>	<u>Snack Account</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 9,767	\$ 102,894	\$ 306	\$ 452
<i>Due from other funds</i>	--	42,145	--	--
Total Assets	<u>\$ 9,767</u>	<u>\$ 145,039</u>	<u>\$ 306</u>	<u>\$ 452</u>
LIABILITIES				
<i>Due to other funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other governments</i>	--	145,039	--	--
<i>Due to others</i>	9,767	--	306	452
Total Liabilities	<u>\$ 9,767</u>	<u>\$ 145,039</u>	<u>\$ 306</u>	<u>\$ 452</u>

Forfeiture	Cellular Phone	Community Service Restitution	Jail Board	Total Agency Funds (See Exhibit A-10)
\$ 16,350	\$ 2,077	\$ 11,796	\$ 21,874	\$ 1,309,198
--	--	--	--	42,145
<u>\$ 16,350</u>	<u>\$ 2,077</u>	<u>\$ 11,796</u>	<u>\$ 21,874</u>	<u>\$ 1,351,343</u>
\$ --	\$ --	\$ --	\$ --	\$ 42,145
--	--	--	--	607,077
16,350	2,077	11,796	21,874	702,121
<u>\$ 16,350</u>	<u>\$ 2,077</u>	<u>\$ 11,796</u>	<u>\$ 21,874</u>	<u>\$ 1,351,343</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 4,031	\$ 206,678	\$ 205,299	\$ 5,410
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 4,031	\$ 206,678	\$ 205,299	\$ 5,410
LIABILITIES				
Due to Other Funds	\$ 4,031	\$ 206,678	\$ 205,299	\$ 5,410
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 4,031	\$ 206,678	\$ 205,299	\$ 5,410
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 14,090	\$ 287,000	\$ 297,514	\$ 3,576
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 14,090	\$ 287,000	\$ 297,514	\$ 3,576
LIABILITIES				
Due to Other Funds	\$ 14,090	\$ 287,000	\$ 297,514	\$ 3,576
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 14,090	\$ 287,000	\$ 297,514	\$ 3,576
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 14,511	\$ 520,857	\$ 523,677	\$ 11,691
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 14,511	\$ 520,857	\$ 523,677	\$ 11,691
LIABILITIES				
Due to Other Funds	\$ 14,511	\$ 520,857	\$ 523,677	\$ 11,691
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 14,511	\$ 520,857	\$ 523,677	\$ 11,691
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 20,640	\$ 596,295	\$ 605,690	\$ 11,245
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 20,640	\$ 596,295	\$ 605,690	\$ 11,245
LIABILITIES				
Due to Other Funds	\$ 20,640	\$ 596,295	\$ 605,690	\$ 11,245
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 20,640	\$ 596,295	\$ 605,690	\$ 11,245

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 148,777	\$ 935,180	\$ 954,062	\$ 129,895
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 148,777</u>	<u>\$ 935,180</u>	<u>\$ 954,062</u>	<u>\$ 129,895</u>
LIABILITIES				
Due to Other Funds	\$ 10,823	\$ 810,195	\$ 812,474	\$ 8,544
Due to Other Governments	--	--	--	--
Due to Others	137,954	124,985	141,588	121,351
Total Liabilities	<u>\$ 148,777</u>	<u>\$ 935,180</u>	<u>\$ 954,062</u>	<u>\$ 129,895</u>
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 296,274	\$ 654,900	\$ 586,300	\$ 364,874
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 296,274</u>	<u>\$ 654,900</u>	<u>\$ 586,300</u>	<u>\$ 364,874</u>
LIABILITIES				
Due to Other Funds	\$ 2,853	\$ 348,192	\$ 349,366	\$ 1,679
Due to Other Governments	--	--	--	--
Due to Others	293,421	306,708	236,934	363,195
Total Liabilities	<u>\$ 296,274</u>	<u>\$ 654,900</u>	<u>\$ 586,300</u>	<u>\$ 364,874</u>
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 147,556	\$ 215,219	\$ 213,898	\$ 148,877
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 147,556</u>	<u>\$ 215,219</u>	<u>\$ 213,898</u>	<u>\$ 148,877</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	147,556	215,219	213,898	148,877
Total Liabilities	<u>\$ 147,556</u>	<u>\$ 215,219</u>	<u>\$ 213,898</u>	<u>\$ 148,877</u>
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 382,459	\$ 13,972,958	\$ 13,888,224	\$ 467,193
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 382,459</u>	<u>\$ 13,972,958</u>	<u>\$ 13,888,224</u>	<u>\$ 467,193</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 3,517,461	\$ 3,517,461	\$ --
Due to Other Governments	379,275	8,843,351	8,760,588	462,038
Due to Others	3,184	8,915	6,944	5,155
Total Liabilities	<u>\$ 382,459</u>	<u>\$ 12,369,727</u>	<u>\$ 12,284,993</u>	<u>\$ 467,193</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 1,185	\$ 115,032	\$ 115,296	\$ 921
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,185</u>	<u>\$ 115,032</u>	<u>\$ 115,296</u>	<u>\$ 921</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	1,185	115,032	115,296	921
Total Liabilities	<u>\$ 1,185</u>	<u>\$ 115,032</u>	<u>\$ 115,296</u>	<u>\$ 921</u>
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ 8,155	\$ 9,614,697	\$ 9,613,085	\$ 9,767
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 8,155</u>	<u>\$ 9,614,697</u>	<u>\$ 9,613,085</u>	<u>\$ 9,767</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	8,155	9,614,697	9,613,085	9,767
Total Liabilities	<u>\$ 8,155</u>	<u>\$ 9,614,697</u>	<u>\$ 9,613,085</u>	<u>\$ 9,767</u>
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 117,288	\$ 760,547	\$ 774,941	\$ 102,894
Investments	--	--	--	--
Due from Other Funds	66,948	42,145	66,948	42,145
Total Assets	<u>\$ 184,236</u>	<u>\$ 802,692</u>	<u>\$ 841,889</u>	<u>\$ 145,039</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 112,448	\$ 112,448	\$ --
Due to Other Governments	184,236	690,244	729,441	145,039
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 184,236</u>	<u>\$ 802,692</u>	<u>\$ 841,889</u>	<u>\$ 145,039</u>
Narcotics				
ASSETS				
Cash and cash equivalents	\$ 306	\$ --	\$ --	\$ 306
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 306</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 306</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	306	--	--	306
Total Liabilities	<u>\$ 306</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 306</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 1,137	\$ 475	\$ 1,160	\$ 452
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,137</u>	<u>\$ 475</u>	<u>\$ 1,160</u>	<u>\$ 452</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	1,137	475	1,160	452
Total Liabilities	<u>\$ 1,137</u>	<u>\$ 475</u>	<u>\$ 1,160</u>	<u>\$ 452</u>
Forfeiture				
ASSETS				
Cash and cash equivalents	\$ 37,099	\$ 771	\$ 21,520	\$ 16,350
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 37,099</u>	<u>\$ 771</u>	<u>\$ 21,520</u>	<u>\$ 16,350</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	37,099	771	21,520	16,350
Total Liabilities	<u>\$ 37,099</u>	<u>\$ 771</u>	<u>\$ 21,520</u>	<u>\$ 16,350</u>
Cellular Phone				
ASSETS				
Cash and cash equivalents	\$ 3,041	\$ 86	\$ 1,050	\$ 2,077
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,041</u>	<u>\$ 86</u>	<u>\$ 1,050</u>	<u>\$ 2,077</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,041	86	1,050	2,077
Total Liabilities	<u>\$ 3,041</u>	<u>\$ 86</u>	<u>\$ 1,050</u>	<u>\$ 2,077</u>
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 10,758	\$ 1,038	\$ --	\$ 11,796
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 10,758</u>	<u>\$ 1,038</u>	<u>\$ --</u>	<u>\$ 11,796</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	10,758	1,038	--	11,796
Total Liabilities	<u>\$ 10,758</u>	<u>\$ 1,038</u>	<u>\$ --</u>	<u>\$ 11,796</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2007

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Jail Board				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 21,169	\$ 705	\$ --	\$ 21,874
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 21,169</u>	<u>\$ 705</u>	<u>\$ --</u>	<u>\$ 21,874</u>
LIABILITIES				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	21,169	705	--	21,874
Total Liabilities	<u>\$ 21,169</u>	<u>\$ 705</u>	<u>\$ --</u>	<u>\$ 21,874</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,228,476	\$ 27,882,438	\$ 27,801,716	\$ 1,309,198
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	66,948	42,145	66,948	42,145
Total Assets	<u>\$ 1,295,424</u>	<u>\$ 27,924,583</u>	<u>\$ 27,868,664</u>	<u>\$ 1,351,343</u>
LIABILITIES				
<i>Due to Other Funds</i>	\$ 66,948	\$ 6,399,126	\$ 6,423,929	\$ 42,145
<i>Due to Other Governments</i>	563,511	9,533,595	9,490,029	607,077
<i>Due to Others</i>	664,965	10,388,631	10,351,475	702,121
Total Liabilities	<u>\$ 1,295,424</u>	<u>\$ 26,321,352</u>	<u>\$ 26,265,433</u>	<u>\$ 1,351,343</u>

*Capital Assets Used in the
Operation of Governmental Funds*

WASHINGTON COUNTY, TEXAS
*COMPARATIVE SCHEDULES BY SOURCE OF
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
 DECEMBER 31, 2007 AND 2006*

EXHIBIT D-1

	<u>2007</u>	<u>2006</u>
Capital assets:		
<i>Land</i>	\$ 201,968	\$ 201,968
<i>Buildings</i>	7,639,746	7,639,746
<i>Machinery and equipment</i>	6,500,984	6,254,920
<i>Infrastructure</i>	75,406,207	74,453,835
<i>Construction in progress</i>	121,401	--
Total governmental capital assets	<u>\$ 89,870,306</u>	<u>\$ 88,550,469</u>
Total investment in capital assets	<u>\$ 89,870,306</u>	<u>\$ 88,550,469</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT D-2

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES

DECEMBER 31, 2007

<u>Governmental Funds Capital Assets</u>	<u>12/31/06</u>	<u>Additions</u>	<u>Retirements</u>	<u>Inventory Adjustment</u>	<u>12/31/07</u>
<i>Land</i>	\$ 201,968	\$ --	\$ --	--	\$ 201,968
<i>Buildings</i>	7,639,746	--	--	--	7,639,746
<i>Machinery and Equipment</i>	6,254,920	505,639	259,575	--	6,500,984
<i>Infrastructure</i>	74,453,835	1,790,994	838,622	--	75,406,207
<i>Construction in progress</i>	--	121,401	--	--	121,401
Total Capital Assets	\$ 88,550,469	\$ 2,418,034	\$ 1,098,197	\$ --	\$ 89,870,306

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, 2007*

Function and Activity	Capital Assets December 31, 2006	Additions	Deductions	Capital Assets December 31, 2007
General Administration:				
County Judge	\$ --	\$ --	\$ --	\$ --
Receptionist/Rural Addressing	--	6,538	--	6,538
County Clerk	57,390	--	--	57,390
Veteran's Office	--	--	--	--
County auditor	--	--	--	--
Law Library	--	--	--	--
Finance and Administration	--	--	--	--
Total General Administration	57,390	6,538	--	63,928
Judicial:				
District Court	--	--	--	--
District Attorney	51,222	--	--	51,222
District Clerk	25,140	32,665	--	57,805
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	32,665	--	135,027
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	116,310	--	--	116,310
Total Public Facilities	116,310	--	--	116,310
Public Safety:				
Constable Number 1	--	--	--	--
Constable Number 2	23,418	--	--	23,418
Constable Number 3	--	--	--	--
Constable Number 4	--	--	--	--
Sheriff	948,142	130,341	42,706	1,035,777
Department of Public Safety	--	--	--	--
County Jail	183,643	27,143	--	210,786
Probation	6,854	--	--	6,854
Fire Protection	10,000	15,105	--	25,105
Emergency Management	21,309	15,918	--	37,227
Juvenile Boot Camp	--	--	--	--
Total Public Safety	1,193,366	188,507	42,706	1,339,167

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, 2007

Function and Activity	Capital Assets December 31, 2006	Additions	Deductions	Capital Assets December 31, 2007
Health and Welfare:				
<i>Environmental</i>	\$ 95,266	\$ --	\$ --	\$ 95,266
<i>Emergency Medical Service</i>	592,294	99,825	56,674	635,445
Total Health and Welfare	<u>687,560</u>	<u>99,825</u>	<u>56,674</u>	<u>730,711</u>
Culture and Recreation:				
<i>Fairgrounds</i>	271,855	--	--	271,855
Total Culture and Recreation	<u>271,855</u>	<u>--</u>	<u>--</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>	3,508,438	178,106	160,197	3,526,347
Total Public Transportation	<u>3,508,438</u>	<u>178,106</u>	<u>160,197</u>	<u>3,526,347</u>
 Total Machinery and Equipment	 <u>\$ 6,254,920</u>	 <u>\$ 505,641</u>	 <u>\$ 259,577</u>	 <u>\$ 6,500,984</u>

This page is left blank intentionally.

STATISTICAL SECTION

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

Contents	Page
Financial Trends	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	112
<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	118
<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	123
<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	125
<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			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 10,402,475	\$ 14,084,229	\$ 14,755,155	\$ 15,632,961
Restricted	131,607	180,631	193,827	236,840
Unrestricted	9,788,767	7,891,860	8,436,878	8,926,638
Total Governmental Activities Net Assets	<u>\$ 20,322,849</u>	<u>\$ 22,156,720</u>	<u>\$ 23,385,860</u>	<u>\$ 24,796,439</u>

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

TABLE E-1

2007

\$ 16,721,205
6,179,609
4,413,267

\$ 27,314,081

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.

TABLE E-2

<u>2007</u>	
\$	2,442,884
	1,819,939
	286,252
	80,941
	526,021
	198,215
	3,807,837
	3,488,002
	2,573,518
	401,394
	136,557
	105,152
	74,880
	<u>15,941,592</u>
	534,782
	1,193,574
	18,476
	--
	250,430
	39,905
	95,736
	1,213,741
	1,622,696
	78,092
	--
	--
	1,137,817
	128,784
	<u>6,314,033</u>
\$	<u>(9,627,559)</u>

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
Gain (Loss) on Sale of Capital Assets	49,885	28,603	(34,399)	(16,649)
Total Governmental Activities	\$ <u>9,546,566</u>	\$ <u>9,875,439</u>	\$ <u>10,472,190</u>	\$ <u>11,241,469</u>
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.

TABLE E-3

<u>2007</u>	
\$	<u>(9,627,559)</u>
\$	9,413,935
	1,967,078
	22,826
	--
	625,919
	167,332
	(51,889)
\$	<u>12,145,201</u>
\$	<u>2,517,642</u>

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

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2006
General Fund										
Reserved	\$ 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	\$ 5,280,797
Unreserved									4,829,020	
Total General Fund	\$ 6,886,018	\$ 8,004,501	\$ 8,302,572	\$ 9,309,754	\$ 5,484,375	\$ 5,000,347	\$ 4,204,175	\$ 4,422,171	\$ 4,845,352	\$ 5,280,797
All Other Governmental Funds										
Reserved	\$ 397,500	\$ 340,094	\$ 356,802	\$ 306,654	\$ 262,894	\$ 288,856	\$ 64,335	\$ 78,474	\$ 312,206	\$ 441,736
Unreserved, Reported In:										
Special Revenue Funds	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	3,106,813
Capital Projects Funds	--	--	--	--	--	--	--	--	--	5,881,444
Total All Other Governmental Funds	\$ 2,909,326	\$ 2,995,773	\$ 3,733,166	\$ 3,979,082	\$ 2,785,671	\$ 2,307,713	\$ 1,677,303	\$ 1,330,899	\$ 2,609,723	\$ 9,429,993

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year					
	1998	1999	2000	2001	2002	2003
Revenues						
Taxes	\$ 7,070,010	\$ 7,488,373	\$ 8,243,724	\$ 8,288,531	\$ 8,597,487	\$ 8,905,665
Intergovernmental	255,752	806,653	306,104	588,319	617,813	686,406
Licenses, permits and fees	829,095	877,281	866,881	900,680	948,285	915,666
Fines and forfeitures	593,823	593,537	716,593	732,915	678,998	668,709
Charges for services	1,508,550	1,407,100	1,463,636	1,541,898	1,705,482	1,765,004
Interest	499,783	713,417	771,294	712,217	632,988	304,734
Miscellaneous	781,382	215,210	189,455	539,300	315,807	425,955
Total Revenues	11,538,395	12,101,571	12,557,687	13,303,860	13,496,860	13,672,139
Expenditures						
General Administration	1,253,179	1,346,283	1,283,172	1,428,688	1,489,951	2,432,196
Judicial	1,214,029	1,135,591	1,139,578	1,330,864	1,514,091	1,569,213
Legal	130,847	139,840	197,510	168,302	194,159	222,003
Elections	14,525	7,999	20,033	8,437	23,956	48,388
Financial Administration	388,991	383,137	406,127	424,865	463,379	486,612
Public Facilities	114,952	136,722	179,353	156,665	210,928	175,139
Public Safety	2,345,771	2,206,702	2,427,133	2,614,173	2,779,112	2,788,571
Public Transportation	3,085,707	3,389,064	3,489,332	3,475,366	4,095,829	4,594,125
Health and Welfare	1,077,212	1,130,206	1,270,573	1,162,979	1,563,231	1,493,329
Culture and Recreation	465,107	442,508	443,139	464,495	2,104,398	423,439
Conservation	115,914	122,082	136,055	132,078	138,692	130,486
Nondepartmental	41,344	51,216	43,360	132,192	87,589	--
Data Processing	--	--	--	--	--	46,095
Capital outlay	--	--	--	--	--	--
Debt Service	--	--	--	--	--	--
Principal	230,000	245,000	260,000	280,000	300,000	320,000
Interest	162,899	143,960	125,023	104,223	88,263	71,163
Bond issue costs	--	--	--	--	--	--
Total Expenditures	10,640,477	10,880,310	11,420,388	11,883,327	15,053,578	14,800,759
Excess of Revenues						
Over (Under) Expenditures	897,918	1,221,261	1,137,299	1,420,533	(1,556,718)	(1,128,620)
Other Financing Sources (Uses)						
Debt issued	--	--	--	--	--	105,470
Proceeds from Capital Lease	--	--	--	--	--	--
Sale of capital assets	492	14,874	61,656	25,389	13,268	49,885
Transfers In	270,450	724,858	825,792	452,813	1,155,533	878,826
Transfers Out	(270,450)	(724,858)	(1,025,792)	(632,813)	(1,555,533)	(878,826)
Total Other Financing Sources (Uses)	492	14,874	(138,344)	(154,611)	(386,732)	155,355
Net Change in Fund Balances	\$ 898,410	\$ 1,236,135	\$ 998,955	\$ 1,265,922	\$ (1,943,450)	\$ (973,265)
Debt Service As A Percentage						
Of Noncapital Expenditures	3.7%	3.6%	3.4%	3.2%	2.6%	2.6%

TABLE E-5

2004	2005	2006	2007
9,330,514 \$	8,209,092 \$	10,614,655 \$	11,421,568
2,355,880	818,848	1,274,702	1,181,768
885,079	229,808	946,189	965,377
844,352	531,675	1,077,407	1,048,213
1,923,688	1,251,171	2,468,183	2,653,216
279,530	194,344	409,109	625,919
349,369	977,183	389,837	331,410
<u>15,968,412</u>	<u>12,212,121</u>	<u>17,180,082</u>	<u>18,227,471</u>
2,068,942	4,271,948	2,482,208	2,378,304
1,659,605	823,459	1,685,302	1,845,296
236,931	397,612	292,261	291,384
29,449	--	27,881	56,153
490,900	358,360	501,114	529,086
157,362	393,639	161,251	187,644
3,169,847	2,395,288	3,497,270	3,722,516
5,213,646	2,289,428	3,605,571	4,341,269
2,353,097	367,068	2,555,426	2,581,372
375,216	192,690	366,088	387,861
126,140	111,108	128,540	136,563
--	--	--	--
52,296	52,490	77,275	102,965
380,095	--	--	121,401
365,000	411,154	390,000	360,000
24,790	45,380	20,753	9,720
20,623	--	--	85,000
<u>16,723,939</u>	<u>12,109,624</u>	<u>15,790,940</u>	<u>17,136,534</u>
--	--	--	--
--	--	--	--
(755,527)	102,497	1,389,142	1,090,937
330,099	105,470	--	6,000,000
--	--	--	125,724
--	--	31,790	39,054
--	878,826	990,748	837,477
--	(878,826)	(990,748)	(837,477)
<u>330,099</u>	<u>105,470</u>	<u>31,790</u>	<u>6,164,778</u>
<u>(425,428) \$</u>	<u>207,967</u>	<u>1,420,932</u>	<u>7,255,715</u>
2.5%	3.8%	2.6%	3.1%

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
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
2007	9,431,664	1,967,078	22,826	11,421,568
Percent Change 1998-2007	63.4%	54.5%	-6.4%	61.5%

Note: Years ended 1998 through 2001 prepared on the cash basis of accounting; 2002 through 2007 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
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%
2007	3,856,161,072	137,731,867	1,689,092,817	2,304,800,122	0.4349	2,304,800,122	100.00%

Source: Washington County Appraisal District.

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

Fiscal Year	County Direct Rates			Overlapping Rates				Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities		
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
2007	0.4094	0.0255	0.4349	1.0063	2.1484	0.3748		3.9644

Source: Washington County Appraisal District.

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

WASHINGTON COUNTY, TEXAS

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

Taxpayer	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Anadarko	\$ 91,552,720	1	3.97%	\$ --	--	--
Blue Bell Creameries	37,797,420	2	1.64%	37,199,580	2	2.94%
LCRA Transmission	32,472,750	3	1.41%	--	--	--
Chesapeake Exploration	23,155,440	4	1.00%	12,233,110	7	0.97%
Valmont/ALS - Abated	15,082,070	5	0.65%	11,514,580	8	0.91%
Mount Vernon Mills, Inc.	14,948,290	6	0.65%	26,856,320	3	2.12%
ETC Texas Pipeline LTD	14,066,450	7	0.61%	--	--	--
Wal-Mart Properties # 4109	13,964,200	8	0.61%	--	--	--
Soutwestern Bell Tele	13,236,700	9	0.57%	20,141,540	4	1.59%
Magnetic Instruments	11,436,220	10	0.50%	--	--	--
Union Pacific Resources	--	--	--	50,092,520	1	3.96%
Southwestern Bell Telephone	--	--	--	16,623,370	4	1.31%
Aquilla Southwest Telephone	--	--	--	13,016,090	5	1.03%
Ferguson Burleson County Gas	--	--	--	12,649,600	6	1.00%
Wal-Mart Properties #4109	--	--	--	9,789,690	7	0.77%
Bluebonnet Electric Coop.	--	--	--	9,302,340	9	0.74%
Phillips Natural Gas Company	--	--	--	7,407,620	10	0.59%
Subtotal	267,712,260		11.62%	226,826,360		17.93%
Remaining roll	2,037,087,862		88.38%	1,038,461,622		82.07%
Total Tax Roll	\$ 2,304,800,122		100.00%	\$ 1,265,287,982		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
1998	\$ 5,885,012	5,556,867	94.42%	307,002	\$ 5,863,869	99.64%
1999	6,250,887	5,424,750	86.78%	799,483	\$ 6,224,233	99.57%
2000	6,873,602	5,947,385	86.53%	898,218	\$ 6,845,603	99.59%
2001	7,168,194	6,195,162	86.43%	942,957	\$ 7,138,119	99.58%
2002	7,550,141	6,203,734	82.17%	1,312,614	\$ 7,516,348	99.55%
2003	7,749,465	6,945,213	89.62%	763,113	\$ 7,708,326	99.47%
2004	8,239,532	6,925,968	84.06%	1,256,422	\$ 8,182,390	99.31%
2005	8,854,181	7,119,197	80.40%	1,654,655	\$ 8,773,852	99.09%
2006	8,662,269	8,243,244	95.16%	254,007	\$ 8,497,251	98.09%
2007	9,868,180	6,696,240	67.86%	--	\$ 6,696,240	67.86%

Source: Washington County Appraisal District.

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

	Calendar Year									
	1998 (1)	1999 (1)	2000 (1)	2001 (1)	2002	2003	2004	2005	2006	2007
Agriculture, Forestry, Fishing	\$ --	\$ --	\$ --	\$ --	\$ 424,521	\$ 486,757	\$ 794,347	\$ 683,028	\$ 840,273	\$ 875,957
Mining, Quarrying, Oil & Gas Extraction	--	--	--	--	4,429,019	4,074,180	5,031,752	5,795,590	9,988,519	13,291,271
Construction	--	--	--	--	5,651,746	7,251,055	6,033,882	6,219,090	7,158,483	12,444,050
Manufacturing	--	--	--	--	15,720,718	14,206,439	14,490,189	15,920,090	22,109,669	21,320,761
Wholesale Trade	--	--	--	--	11,726,580	11,439,626	12,569,848	14,633,361	18,894,789	20,173,172
Retail Trade	--	--	--	--	132,653,269	136,164,568	140,613,223	164,917,205	177,476,490	187,303,876
Transportation, Warehousing	--	--	--	--	63,083	160,143	110,151	525,320	677,844	678,903
Information	--	--	--	--	3,567,788	41,037,793	47,000,979	3,799,529	3,566,199	8,009,760
Finance, Insurance	--	--	--	--	1,228,011	1,073,465	813,183	949,048	1,182,103	1,074,663
Real Estate, Rental, Leasing	--	--	--	--	4,757,216	4,061,529	4,780,975	5,886,379	7,037,224	9,124,739
Professional, Scientific, Technical Services	--	--	--	--	2,779,794	3,237,794	2,975,877	3,256,781	3,502,326	3,469,522
Admin, Support, Waste Mgmt, Remediation	--	--	--	--	8,989,897	9,267,636	10,677,395	11,560,766	13,190,979	13,546,035
Education Services	--	--	--	--	--	1,963,393	1,766,503	1,464,746	1,795,168	2,078,487
Health Care, Social Assistance	--	--	--	--	41,728	--	29,011	41,445	33,136	101,972
Arts, Entertainment, Recreation	--	--	--	--	1,423,211	1,392,056	1,384,150	1,271,849	1,345,394	1,830,592
Accommodation, Food Services	--	--	--	--	27,223,922	27,298,823	28,656,885	31,888,757	34,995,646	37,475,500
Other Services	--	--	--	--	7,773,947	8,097,578	8,926,551	9,114,023	9,127,128	9,740,900
Public Administration	--	--	--	--	--	--	--	--	1,778,439	--
Other	--	--	--	--	1,281,655	1,312,806	265,927	2,657	--	--
Total	\$ --	\$ --	\$ --	\$ --	\$ 229,736,105	\$ 272,525,641	\$ 286,920,828	\$ 277,929,664	\$ 314,699,789	\$ 342,540,160
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Office

(1) 1998 to 2001 not available

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
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%
2007	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt			Total Governmental Debt	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Other Governmental Debt			
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	
2007	--	6,000,000	6,000,000	266,504	228,315	494,819		201	
Fiscal Year				Total Governmental Debt	Percentage of Personal Income	Per Capita			
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			
2007				6,494,819	0.58%	201			

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		
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
2007	--	--	6,000,000	6,000,000	0.26%	185

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	\$ 21,326,892	38.44%	\$ 8,197,631
City of Burton	159,497	0.61%	967
School Districts			
Brenham Independent School District	22,962,298	81.93%	18,813,929
Burton Independent School District	948,993	13.17%	124,944
Junior College			
Blinn Junior College	--	100.00%	--
Water District			
Oak Hill Fresh Water District	--	1.31%	--
Subtotal, Overlapping Debt			<u>27,137,471</u>
County Direct Debt	6,000,000	100.00%	<u>6,000,000</u>
Total Direct and Overlapping Debt			<u>\$ 33,137,471</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									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessed Value of Property	\$ 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	\$ 3,013,283,207	\$ 3,599,782,017	\$ 3,856,161,072
Debt Limit, 10% of Assessed Debt	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	385,616,107
Amount of Debt Applicable to Limit										
General Obligation Bonds	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	6,000,000
Less Resources for Repayment	(397,500)	(340,094)	(356,802)	(306,654)	(172,476)	(202,705)	(126,526)	(133,730)	(198,219)	(298,165)
Total Net Debt Applicable to Limit	2,097,500	1,909,906	1,633,198	1,403,346	1,237,524	887,295	998,474	616,270	161,781	5,701,835
Legal Debt Margin	\$ 180,202,298	\$ 183,611,672	\$ 204,982,336	\$ 232,044,042	\$ 242,852,466	\$ 260,909,871	\$ 286,461,278	\$ 300,712,051	\$ 359,816,421	\$ 379,914,272
Total Net Debt Applicable to the Limit	1.15%	1.03%	0.79%	0.60%	0.51%	0.34%	0.35%	0.20%	0.04%	1.48%
As a Percentage of Debt Limit										

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 3,856,161,072
Debt Limit (10% of Assessed Value)	385,616,107
Debt Applicable to Limit:	
General Obligation Bonds	6,000,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	260,461
Total Net Debt Applicable to Limit	5,739,539
Legal Debt Margin	\$ 379,876,568

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Population (1)	30,047	30,128	30,373	30,503	30,709	30,964	31,161	31,248	32,000	32,360
Personal Income - (000's) (1)	\$ 764,065	\$ 789,413	\$ 845,159	\$ 873,030	\$ 879,028	\$ 886,623	\$ 931,157	\$ 965,934	\$ 988,224	\$ 1,111,641
Per Capita Personal Income (1)	\$ 25,429	\$ 26,202	\$ 27,826	\$ 28,621	\$ 28,624	\$ 28,634	\$ 29,882	\$ 29,882	\$ 30,882	\$ 34,929
Median Age (1)	36	36	36	36	37	37	37	37	37	37
School Enrollment (2)	5,096	5,148	5,076	5,165	5,169	5,162	5,390	5,286	5,287	5,288
College Enrollment (3)	n/a	n/a	n/a	12,588	13,806	14,057	14,027	14,360	14,046	14,616
Unemployment (4)	2.50%	2.70%	3.60%	3.50%	4.30%	5.00%	4.80%	4.50%	4.30%	4.10%

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

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

(3) College enrollment provided by Blinn Junior College.

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

WASHINGTON COUNTY, TEXAS*PRINCIPAL EMPLOYERS**CURRENT YEAR AND NINE YEARS AGO**(UNAUDITED)*

Employer	2007			1998		
	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	5,621		34.19%	4,616		31.02%
Total employment	16,442		100.00%	14,879		100.00%

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									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Administration	n/a	n/a	n/a	n/a	9	8	8	8	8	9
Judicial/Courts	n/a	n/a	n/a	n/a	33	30	31	31	29	31
Legal	n/a	n/a	n/a	n/a	3	3	3	3	3	4
Financial Administration	n/a	n/a	n/a	n/a	7	7	7	7	7	7
Public Facilities	n/a	n/a	n/a	n/a	3	3	3	3	3	5
Public Safety	n/a	n/a	n/a	n/a	58	56	57	57	60	65
Public Transportation	n/a	n/a	n/a	n/a	29	31	31	30	29	29
Health and Welfare	n/a	n/a	n/a	n/a	23	22	21	27	25	27
Culture and Recreation	n/a	n/a	n/a	n/a	3	4	3	3	3	3
Conservation	n/a	n/a	n/a	n/a	2	2	2	2	2	2
Agriculture and Marine Services	n/a	n/a	n/a	n/a	6	7	7	6	7	7
Total	n/a	n/a	n/a	n/a	176	173	173	177	176	189

Source: County human resources.

WASHINGTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	1998	1999	2000	2001	2002	2003
General Government						
Marriage license issued	257	262	274	276	285	225
Birth certificates	345	366	347	326	335	335
Death certificates	293	290	347	297	318	346
Judicial						
County court						
Instruments recorded	7,746	7,413	6,881	9,267	8,764	9,241
Probate cases filed	152	153	152	156	160	158
Civil cases filed	110	92	120	92	116	115
Criminal Cases-County Attorney	777	909	788	915	785	889
District court						
Civil cases filed	158	198	220	145	143	226
Tax cases filed	--	--	--	72	49	66
Civil motions filed	--	--	26	20	13	17
Criminal Cases Filed	284	332	215	231	246	277
Criminal motions filed	--	--	95	88	98	129
Justice Court						
Cases filed	8,958	9,205	9,348	10,177	6,574	7,621
Fines/court cost collected	\$ 773,358	\$ 885,962	\$ 1,015,714	\$ 1,172,203	\$ 1,012,327	\$ 985,257
County Court at Law						
Cases filed	390	387	278	297	352	345
Motions filed	--	--	120	110	161	134
Juvenile						
Cases filed	85	64	82	71	78	66
Legal						
County Attorney						
Restitution	\$ n/a	\$ 100,316	\$ 85,342	\$ 91,082	\$ 82,077	\$ 74,174
Merchant Fees	\$ n/a	\$ 20,424	\$ 22,831	\$ 29,603	\$ 25,414	\$ 29,237
Public Safety						
Total Warrants Served	495	340	350	n/a	241	308
Sheriff Sales	--	--	--	n/a	--	--
Jail bookings	1,960	2,056	2,556	n/a	2,717	3,246
Jail average daily occupancy	55	57	66	n/a	77	87
Public Facilities						
Fairground Rentals Dollars	\$ 89,421	\$ 94,102	\$ 94,909	\$ 56,612	\$ 111,488	\$ 109,285
Arena Rental Dollars	\$ n/a	\$ n/a	\$ n/a	\$ 38,326	\$ 22,056	\$ 40,769
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	624
Miles of paved roads	155	183	211	229	258	285
Miles of unpaved roads	465	437	409	391	362	339

Source: County offices.

TABLE E-20

2004	2005	2006	2007
262	256	305	250
370	335	374	422
334	347	295	329
8,403	8,148	7,650	7,300
172	162	183	159
157	218	237	268
987	941	1,159	1,153
172	158	187	166
51	39	78	61
14	13	9	3
243	272	229	277
142	87	121	102
8,762	10,678	11,163	9,743
\$ 1,239,795	\$ 1,370,050	\$ 1,621,613	\$ 1,593,003
376	378	341	328
100	178	247	221
75	64	43	40
\$ 80,420	\$ 77,820	\$ 63,283	\$ 53,816
\$ 29,900	\$ 29,872	\$ 23,694	\$ 20,589
259	180	239	188
--	--	--	--
3,453	2,885	3,131	2,879
95	86	106	91
\$ 121,247	\$ 109,907	\$ 79,472	\$ 70,293
\$ 20,789	\$ 21,509	\$ 27,674	\$ 30,818
\$ 26,155	\$ 25,245	\$ 33,465	\$ 34,555
624	625	625	625
285	319	325	338
339	306	300	287

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

TABLE E-21

Function/Program	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	--	--	--	--	--	--	--	--	--	--
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	13	13	13	13	13	13	13	15
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	--	--	--	--	--	--	--	--	--	--
Health and Welfare										
EMS Station	1	1	1	1	1	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	155	182	211	229	258	285	285	319	325	338
Miles of Unpaved Roads	465	437	409	391	362	339	339	306	300	287
Bridges	121	121	121	121	121	122	122	122	122	122

Source: County offices.