

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

**WASHINGTON COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2009**

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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

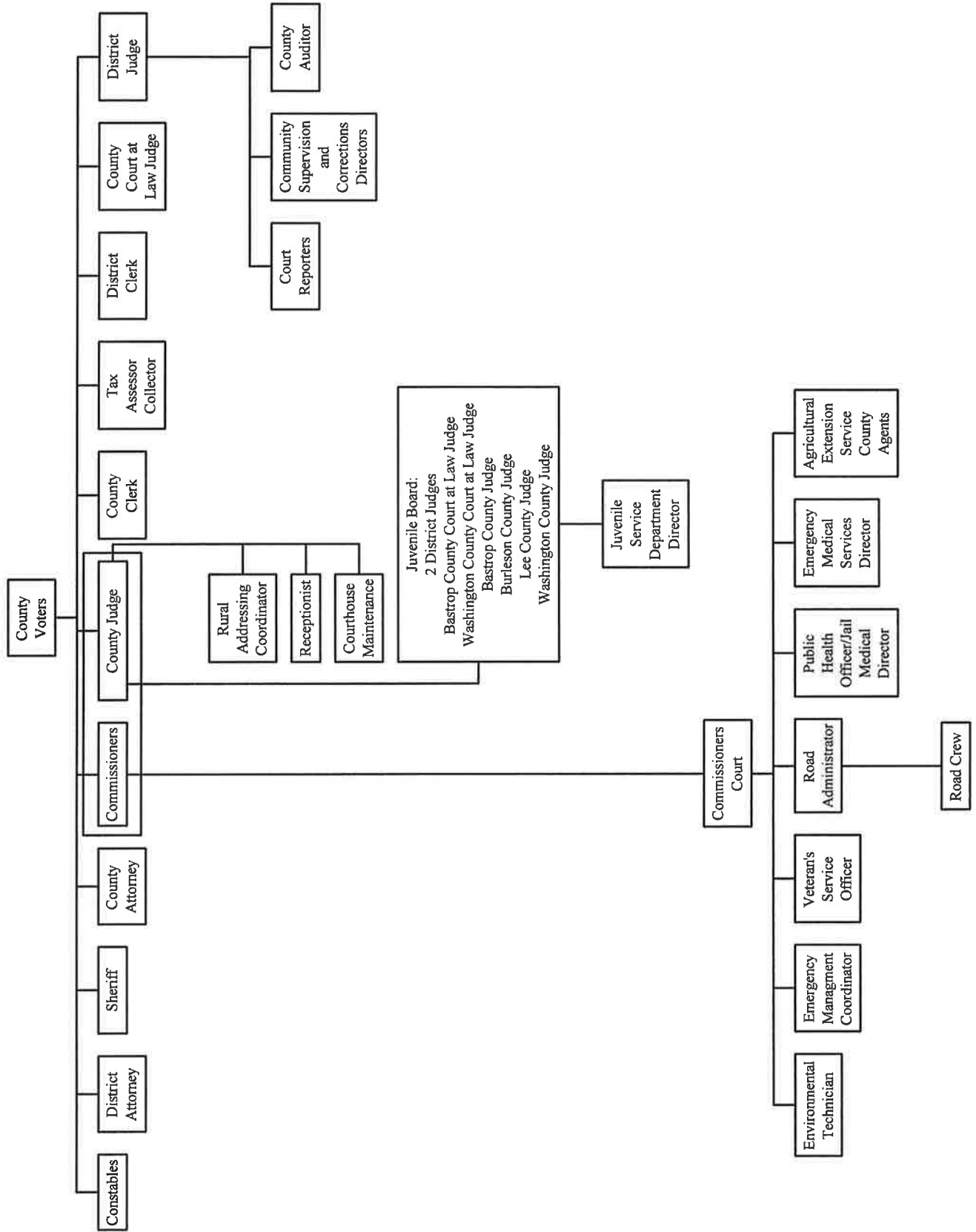
This report represents the official annual report of Washington County, as presented by
the office of the County Auditor, for the year ended December 31, 2009.

Respectfully submitted,

Sharon Stolz
County Auditor of Washington County

July 13, 2010

Washington County, Texas Organization Chart



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2009

District Judges

Terry Fienniken	Judge, 21 st Judicial District
Reva L. Towslee Corbett	Judge, 335 th Judicial District

County Court at Law Judge

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

Commissioners' Court

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

Law Enforcement

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

Financial, Tax Assessing/Collecting Officials

Sharon Stolz	County Auditor*
Norman Draehn	County Treasurer
Dorothy Borchardt	Tax Assessor/Collector

Recording Officials

Vicki Lehmann	District Clerk
Beth Rothermel	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, 2009, 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. 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and the Road and Bridge Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis identified as Required Supplementary Information in the table of contents is not a required part of the basic financial statements but is 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 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 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 30, 2010

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Management's Discussion and Analysis

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WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2009

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, 2009. 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, 2009 by \$32,873,632 (net assets). Of this amount, \$10,452,835 (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 \$4,892,759.
- The County's governmental funds reported combined ending fund balances of \$12,118,962, an increase of \$215,619 in comparison to the previous year.
- The unreserved portion of the General Fund fund balance at the end of the year was \$5,723,629 or 52.6% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is designated for specific projects. The remaining unreserved, undesignated portion is \$5,723,629.
- The unreserved portion of the Road and Bridge Fund balance at the end of the year was \$1,392,113 or 31.5% of total Road and Bridge expenditures. \$321,199 is reserved for inventories.
- Total debt of the County decreased by \$239,858 during the fiscal year. Annual debt service payments in the amount of \$245,000 were made on general obligation bonds, payments of capital leases of \$144,163 were made, and payments of \$34,662 were made on notes. These payments were offset by the County adding a liability for unfunded retiree health care benefits of \$184,513.

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, 2009

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 34 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Tax Notes Series 2007 Capital Projects Fund, each of which are considered to be major funds. Data from the other 32 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The Governmental Fund Financial Statements can be found on pages 22-25 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 used an internal service fund to account for its health insurance operations. This fund is currently being shut down.

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

The proprietary fund financial statements can be found on pages 26-28.

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, 2009

Government-wide Financial Analysis

At the end of fiscal year 2009, the County's net assets (assets exceeding liabilities) totaled \$32,873,632. 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, \$20,297,058, or 61.7 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 \$512,247, in the debt service fund, is restricted for future debt service payments. Net assets of \$1,611,492, in the capital projects fund, are restricted for capital construction.

The remaining balance of unrestricted net assets, \$10,452,835, or 31.8 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Assets

	12/31/09	12/31/08	Increase (Decrease)
ASSETS			
Current and other assets	\$27,041,314	\$25,750,796	\$1,290,518
Capital assets	24,460,412	21,256,947	3,203,465
Total assets	<u>51,501,726</u>	<u>47,007,743</u>	<u>4,493,983</u>
LIABILITIES			
Other liabilities	12,286,685	12,445,603	(158,918)
Long-term liabilities	6,341,409	6,581,267	(239,858)
Total liabilities	<u>18,628,094</u>	<u>19,026,870</u>	<u>(398,776)</u>
NET ASSETS			
Invested in capital assets, net of related debt	20,297,058	17,967,171	2,329,887
Restricted for debt service	512,247	438,355	73,892
Restricted for capital projects	1,611,492	2,909,239	(1,297,747)
Unrestricted	<u>10,452,835</u>	<u>6,666,108</u>	<u>3,786,727</u>
Total net assets	<u>\$32,873,632</u>	<u>\$27,980,873</u>	<u>\$4,892,759</u>

Changes in Net Assets. The net assets of the County increased by \$4,892,759 for the fiscal year ended December 31, 2009.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2009

Governmental Activities. Governmental activities increased the County's net assets by \$4,892,759 from the prior year. This increase was primarily the result of increased program and general revenues consisting of charges for services, taxes, capital grants, contributions, and miscellaneous. There was also significant decreases in most expenses, particularly general administration, judicial, public safety, public transportation, and health and welfare.

Table 2
Changes in Net Assets

	<u>12/31/09</u>	<u>12/31/08</u>	<u>Increase (Decrease)</u>
Revenues:			
Program revenues			
Charges for services	\$6,366,905	\$4,505,605	\$1,861,300
Operating grants and contributions	770,170	1,498,788	(728,618)
Capital grants and contributions	976,286	139,454	836,832
General revenues			
Taxes	12,880,344	11,982,551	897,793
Interest	457,061	666,243	(209,182)
Miscellaneous	233,145	208,375	24,770
Loss on sale of capital assets	<u>(189,133)</u>	<u>(145)</u>	<u>(188,988)</u>
Total revenues	<u>21,494,778</u>	<u>19,000,871</u>	<u>2,493,907</u>
Expenses:			
General administration	2,628,107	3,061,530	(433,423)
Judicial	1,878,601	2,033,467	(154,866)
Legal	256,107	318,552	(62,445)
Elections	120,467	143,025	(22,558)
Financial administration	555,346	543,000	12,346
Public facilities	167,593	205,363	(37,770)
Public safety	3,786,082	4,134,627	(348,545)
Public transportation	3,333,454	3,593,139	(259,685)
Health and welfare	2,667,005	3,300,213	(633,208)
Culture and recreation	404,081	470,385	(66,304)
Conservation	195,992	179,561	16,431
Data processing	395,330	129,155	266,175
Interest on long-term debt	<u>213,854</u>	<u>217,233</u>	<u>(3,379)</u>
Total expenses	<u>16,602,019</u>	<u>18,329,250</u>	<u>(1,727,231)</u>
Increase (decrease) in net assets	4,892,759	671,621	4,221,138
Net assets - beginning of year	<u>27,980,873</u>	<u>27,309,252</u>	<u>671,621</u>
Net assets - end of year	<u>\$32,873,632</u>	<u>\$27,980,873</u>	<u>\$4,892,759</u>

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2009

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 \$12,118,962. Of this amount, \$478,592 and \$321,199 are reserved for debt service and inventories, respectively, and are not available for appropriation. Of the remaining \$11,319,171, \$45,500 is designated by the Commissioner's Court for specific projects.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,723,629. The fund balance of the General Fund increased by \$849,657 during the current fiscal year. This increase was a combination of revenues and other financing sources over expenditures and other financing uses. A positive variance in expenditures played a significant part in the increase.

The Road and Bridge Fund had an increase in fund balance of \$439,237. This is the result of a decrease in infrastructure maintenance and a positive variance in expenditures compared to budget.

Nonmajor governmental funds recognized a decrease in fund balances of \$1,073,275. The Debt Service Funds had an increase of \$74,735, the Special Revenue Funds had an increase of \$149,394, and the Capital Projects Fund had a decrease of \$1,297,404. The increase in the Special Revenue Funds was primarily due to more funds showing a slight increase than those showing a decrease.

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 2009, in addition to line item transfers, the General Fund expenditure budget was increased by \$384,800.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$2,119,768. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$2,997,628	\$2,613,73	\$383,875
			Positive variance caused primarily by reduced medical insurance, workman's compensation, and other expenditures such as utilities, insurance, and litigation.
Judicial	\$1,387,208	\$1,260,989	\$126,219
			Positive variance was a result of efficient management of department expenses.
Public Safety	\$4,148,215	\$3,663,411	\$484,804
			Positive variance primarily caused by under staffing of jail personnel and efficiency in management of other variable expenses throughout this function.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
December 31, 2009

Health and Welfare \$913,031 \$668,009 \$245,022

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, 2009, amounts to \$24,460,412 (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 15.07%. This increase reflects construction and acquisition from the proceeds of the bond issue in the prior year.

Capital Assets at Year-End

Asset	2009	2008	Increase (Decrease)
Land	\$299,947	\$278,218	\$21,729
Buildings	8,078,941	4,116,643	3,962,298
Equipment	2,771,359	2,581,930	189,429
Infrastructure	12,431,559	11,313,123	1,118,436
Construction in progress	878,606	2,967,033	(2,088,427)
	<u>\$24,460,412</u>	<u>\$21,256,947</u>	<u>\$3,203,465</u>

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

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$6,341,409. Notes payable of \$160,972 consists of a promissory note, due in General Fund monthly appropriations of \$3,776, secured by property with a book value of \$357,500, maturing in December 2013. Capital Lease Obligations for Road and Bridge machinery in the amount of \$98,875 are payable from annual appropriations of the Road & Bridge Fund.

Outstanding Debt at Year End

Type of Debt	2009	2008	Increase (Decrease)
General obligation bonds	\$5,515,000	\$5,760,000	(\$245,000)
Notes payable	160,972	195,634	(34,662)
Capital lease obligations	98,875	243,038	(144,163)
Compensated absences	197,536	198,082	(546)
Liability for unfunded opeb	369,026	184,513	184,513
	<u>\$6,341,409</u>	<u>\$6,581,267</u>	<u>(\$239,858)</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, 2009

Economic Factors and Next Year's Budgets and Rates

The County adopted a 2009 tax rate equal to the 2008 tax rate of \$0.4260 per \$100 valuation. While the rate remained the same, the budget will raise more total property taxes than last years budget by \$10,054 or .09%. This increase is primarily due to new property added to the tax roll this year which generated \$231,251 in tax revenue, thereby offsetting losses due to declines in valuations. While in a declining economy, sales tax decreased by \$148,046.

Requests for Information

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

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Basic Financial Statements

WASHINGTON COUNTY, TEXAS

STATEMENT OF NET ASSETS

DECEMBER 31, 2009

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 12,440,782
Receivables (net of allowances for uncollectibles):	6,272,212
Inventories	321,199
Prepaid items	22,748
Restricted assets:	
Cash and cash equivalents	7,926,695
Deferred charges	57,678
Capital Assets (net of accumulated depreciation)	
Land	299,947
Buildings	8,078,941
Equipment	2,771,359
Infrastructure	12,431,559
Construction in progress	878,606
Total Assets	<u>51,501,726</u>
LIABILITIES	
Accounts payable	687,734
Accrued liabilities and other payables	509,252
Due to other governments	301,763
Unearned revenue	10,787,936
Noncurrent liabilities:	
Due within one year	593,174
Due in more than one year	5,748,235
Total Liabilities	<u>18,628,094</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	20,297,058
Restricted For:	
Debt Service	512,247
Capital Projects	1,611,492
Unrestricted	10,452,835
Total Net Assets	<u>\$ 32,873,632</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
PRIMARY GOVERNMENT					
Governmental activities:					
General administration	\$ 2,628,107	\$ 669,603	\$ 70,480	\$ --	\$ (1,888,024)
Judicial	1,878,601	1,262,508	308,941	--	(307,152)
Legal	256,107	10,082	53,961	--	(192,064)
Elections	120,467	--	--	--	(120,467)
Financial administration	555,346	257,838	--	--	(297,508)
Public facilities	167,593	41,439	--	--	(126,154)
Public safety	3,786,082	52,178	88,204	--	(3,645,700)
Public transportation	3,333,454	1,167,532	29,969	733,577	(1,402,376)
Health and welfare	2,667,005	2,842,336	218,615	242,709	636,655
Culture and recreation	404,081	63,389	--	--	(340,692)
Conservation	195,992	--	--	--	(195,992)
Data processing	395,330	--	--	--	(395,330)
Interest on long-term debt	213,854	--	--	--	(213,854)
Total expenditures	<u>16,602,019</u>	<u>6,366,905</u>	<u>770,170</u>	<u>976,286</u>	<u>(8,488,658)</u>
Total Primary Government	<u>\$ 16,602,019</u>	<u>\$ 6,366,905</u>	<u>\$ 770,170</u>	<u>\$ 976,286</u>	<u>(8,488,658)</u>
General Revenues:					
Taxes					12,880,344
Unrestricted Investment Earnings					457,061
Miscellaneous					233,145
Loss on Sale of Capital Assets					(189,133)
Total General Revenues					<u>13,381,417</u>
Change in Net Assets					<u>4,892,759</u>
Net Assets - Beginning					27,980,873
Net Assets - Ending					<u>\$ 32,873,632</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,717,918	\$ 1,643,361	\$ 4,998,553	\$ 12,359,832
Receivables (net of allowances for uncollectibles):				
Taxes	2,190,232	1,110,838	173,571	3,474,641
Accounts	--	--	1,370,611	1,370,611
Fines	727,696	170,967	--	898,663
Other	--	189,147	--	189,147
Intergovernmental	339,150	--	--	339,150
Inventories	--	321,199	--	321,199
Restricted assets:				
Cash and cash equivalents	5,013,261	2,530,901	382,533	7,926,695
Total Assets	<u>\$ 13,988,257</u>	<u>\$ 5,966,413</u>	<u>\$ 6,925,268</u>	<u>\$ 26,879,938</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 64,966	\$ 397,794	\$ 224,972	\$ 687,732
Accrued liabilities and other payables	288,040	52,903	93,163	434,106
Due to other governments	301,763	--	--	301,763
Deferred revenue	2,596,598	1,271,503	1,542,579	5,410,680
Taxes collected in advance	5,013,261	2,530,901	382,533	7,926,695
Total Liabilities	<u>8,264,628</u>	<u>4,253,101</u>	<u>2,243,247</u>	<u>14,760,976</u>
Fund balances:				
Reserved for:				
Debt service	--	--	478,592	478,592
Inventories	--	321,199	--	321,199
Unreserved, designated, reported in:				
General fund	45,500	--	--	45,500
Unreserved, undesignated, reported in:				
General fund	5,678,129	--	--	5,678,129
Special revenue funds	--	1,392,113	2,591,937	3,984,050
Capital projects fund	--	--	1,611,492	1,611,492
Total fund balances	<u>5,723,629</u>	<u>1,713,312</u>	<u>4,682,021</u>	<u>12,118,962</u>
Total Liabilities and Fund Balances	<u>\$ 13,988,257</u>	<u>\$ 5,966,413</u>	<u>\$ 6,925,268</u>	<u>\$ 26,879,938</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, 2009

Total fund balances - governmental funds balance sheet	\$ 12,118,962
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.	24,460,412
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	581,929
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	80,948
Payables for bond principal which are not due in the current period are not reported in the funds.	(5,515,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(98,875)
Payables for bond interest which are not due in the current period are not reported in the funds.	(75,146)
Payables for notes which are not due in the current period are not reported in the funds.	(160,972)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(197,537)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	80,426
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	596,899
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,370,611
Payables for unfunded retiree insurance benefits not due in current period are not reported in the funds.	(369,025)
Net assets of governmental activities - statement of net assets	<u>\$ 32,873,632</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, 2009

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 8,674,823	\$ 3,632,603	\$ 521,505	\$ 12,828,931
Intergovernmental	272,949	74,256	585,708	932,913
Licenses, permits and fees	69,461	868,418	--	937,879
Fines and forfeitures	758,559	265,082	--	1,023,641
Charges for services	1,012,915	2,049	2,016,267	3,031,231
Interest	377,577	13,483	65,999	457,059
Miscellaneous	232,005	188	349,425	581,618
Total revenues	<u>11,398,289</u>	<u>4,856,079</u>	<u>3,538,904</u>	<u>19,793,272</u>
Expenditures:				
Current:				
General administration	2,614,630	--	110,160	2,724,790
Judicial	1,268,762	--	683,618	1,952,380
Legal	298,739	--	550	299,289
Elections	95,744	--	--	95,744
Financial administration	576,256	--	--	576,256
Public facilities	119,045	--	2,253	121,298
Public safety	3,676,149	--	164,627	3,840,776
Public transportation	--	4,269,713	125,720	4,395,433
Health and welfare	679,262	--	2,195,458	2,874,720
Culture and recreation	393,356	--	--	393,356
Conservation	145,331	--	--	145,331
Data processing	386,219	--	--	386,219
Capital outlay	--	--	1,322,700	1,322,700
Debt service:				
Principal	--	--	245,000	245,000
Interest and fiscal charges	--	--	216,480	216,480
Total expenditures	<u>10,253,493</u>	<u>4,269,713</u>	<u>5,066,566</u>	<u>19,589,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,144,796</u>	<u>586,366</u>	<u>(1,527,662)</u>	<u>203,500</u>
Other financing sources (uses):				
Transfers in	336,038	--	702,825	1,038,863
Transfers out	(635,900)	(150,000)	(252,963)	(1,038,863)
Sale of capital assets	4,723	2,871	4,525	12,119
Total other financing sources (uses)	<u>(295,139)</u>	<u>(147,129)</u>	<u>454,387</u>	<u>12,119</u>
Net change in fund balances	849,657	439,237	(1,073,275)	215,619
Fund balances, January 1	4,873,972	1,274,075	5,755,296	11,903,343
Fund balances, December 31	<u>\$ 5,723,629</u>	<u>\$ 1,713,312</u>	<u>\$ 4,682,021</u>	<u>\$ 12,118,962</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, 2009**

Net change in fund balances - total governmental funds	\$ 215,619
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	4,600,331
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,929,188)
The gain or loss on the sale of capital assets is not reported in the funds.	(201,252)
Donations of capital assets increase net assets in the SOA but not in the funds.	733,577
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	51,413
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(9,630)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	245,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	144,163
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	34,662
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(12,143)
(Increase) decrease in accrued interest from beginning of period to end of period.	2,626
The net revenue (expense) of internal service funds is reported with governmental activities.	95,902
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	545
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	145,454
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	960,191
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	(184,511)
Change in net assets of governmental activities - statement of activities	\$ <u>4,892,759</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2009

	<u>Nonmajor Internal Service Fund</u>	<u>Insurance Fund</u>
ASSETS		
Cash and cash equivalents	\$ 80,947	
Total Assets	<u>80,947</u>	
NET ASSETS		
Unreserved	80,947	
Total Net Assets	<u>\$ 80,947</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, 2009

	Nonmajor Internal Service Fund
	Insurance Fund
OPERATING REVENUES:	
Charges for services	\$ 200,001
Total Operating Revenues	<u>200,001</u>
OPERATING EXPENSES:	
Claims paid	104,186
Other expenses	29,517
Total Operating Expenses	<u>133,703</u>
Operating Income (Loss)	<u>66,298</u>
NON-OPERATING REVENUES (EXPENSES):	
Interest revenue	2,599
Miscellaneous	27,005
Total Non-operating Revenues (Expenses)	<u>29,604</u>
Change in net assets	95,902
Total net assets, January 1	(14,955)
Total net assets, December 31	<u>\$ 80,947</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUND

DECEMBER 31, 2009

	Nonmajor Internal Service Fund <u>Insurance Fund</u>
Cash Flows from Operating Activities:	
Cash Received from Customers	\$ 227,006
Cash Payments to Other Suppliers for Goods and Services	(274,160)
Net Cash Provided (Used) by Operating Activities	<u>(47,154)</u>
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	2,599
Net Cash Provided (Used) for Investing Activities	<u>2,599</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(44,555)
Cash and Cash Equivalents at Beginning of Year	125,502
Cash and Cash Equivalents at End of Year	<u>\$ 80,947</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 66,298
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Miscellaneous income	27,005
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	--
Increase (Decrease) in Accounts Payable	(140,457)
Total Adjustments	<u>(113,452)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (47,154)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

DECEMBER 31, 2009

	Private-purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 1,499,211	\$ 1,347,743
Due from other funds	--	60,017
Total Assets	<u>1,499,211</u>	<u>1,407,760</u>
LIABILITIES		
Accounts payable	14,279	--
Due to other funds	--	60,017
Due to other governments	--	552,287
Due to others	--	795,456
Total Liabilities	<u>14,279</u>	<u>1,407,760</u>
NET ASSETS		
Held in trust for other purposes	<u>\$ 1,484,932</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, 2009

	Private- Purpose Trusts
Additions:	
Investment Income	\$ 43,906
Lease income	233,603
Miscellaneous	31,404
Total Additions	<u>308,913</u>
Deductions:	
Administrative Expenses	43,178
Payments to schools	274,087
Total Deductions	<u>317,265</u>
Change in Net Assets	(8,352)
Net Assets-Beginning of the Year	1,493,284
Net Assets-End of the Year	<u>\$ 1,484,932</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

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, 2009

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, 2009

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, 2009

4. Restricted assets

The 2009 tax levy is made to fund calendar year 2010. 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, 2009

8. Fund equity

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

General Fund

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

Road and Bridge Special Revenue Fund

Reserved for inventory	<u>\$321,199</u>
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Debt Service Fund

Reserved for Debt Service	<u>\$478,592</u>
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II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Prepaid expense	\$22,747
Deferred bond issue costs	<u>57,679</u>
Total	<u>\$80,426</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 \$9,630 difference are as follows:

Net change in prepaid expense	<u>\$9,630</u>
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WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

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 \$23,212,431. All of the bank balance of \$21,400,023 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	\$2,190,232	\$1,110,838	\$173,571	\$3,474,641
Accounts receivable	\$ --	\$ --	\$5,360,787	\$5,360,787
Allowance for uncollectibles	--	--	(3,990,176)	(3,990,176)
Net other receivables	\$ --	\$ --	\$1,370,611	\$1,370,611
Fines receivable	\$2,823,372	\$1,637,677	\$ --	\$4,461,049
Allowance for uncollectibles	(2,095,676)	(1,466,710)	--	(3,562,386)
Net fines receivable	\$727,696	\$170,967	\$ --	\$898,663
Other receivables	\$ --	\$189,147	\$ --	\$189,147
Intergovernmental	\$339,150	\$ --	\$ --	\$339,150

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, 2009

	Unavailable	Unearned	Total
Current tax levy receivable (2009) (General Fund)	\$ --	\$1,812,180	\$1,812,180
Current tax levy receivable (2009) (Road & Bridge Fund)	--	910,747	910,747
Current tax levy receivable (2009) (Debt Service Funds)	--	138,314	138,314
Taxes collected in advance (General Fund)	--	5,013,261	5,013,261
Taxes collected in advance (Road & Bridge Fund)	--	2,530,901	2,530,901
Taxes collected in advance (Debt Service Funds)	--	382,533	382,533
Delinquent property taxes receivable (General Fund)	358,486	--	358,486
Delinquent property taxes receivable (Road & Bridge Fund)	189,789	--	189,789
Delinquent property taxes receivable (Debt Service Fund)	33,654	--	33,654
Delinquent fines receivable (General Fund)	425,932	--	425,932
Delinquent fines receivable (Road & Bridge Fund)	170,967	--	170,967
Delinquent ambulance receivables	1,370,611	--	1,370,611
Total deferred/unearned revenue for governmental funds	\$2,549,439	\$10,787,936	\$13,337,375

Reported in financial statements as:

Deferred revenue	\$5,410,680
Taxes collected in advance	<u>7,926,695</u>
Total	<u>\$13,337,375</u>

C. Capital assets

Capital asset activity for the year ended December 31, 2009:

	Balance 12/31/08	Additions	Retirements	Completed Construction	Balance 12/31/09
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$278,218	\$21,729	\$ --	\$ --	\$299,947
Construction in progress	2,967,033	1,927,155	--	(4,015,582)	878,606
Total capital assets not being depreciated	3,245,251	1,948,884	--	(4,015,582)	1,178,553
Capital assets, being depreciated:					
Buildings	7,793,865	184,218	--	4,015,582	11,993,665
Infrastructure	76,613,043	2,209,376	(290,807)	--	78,531,612
Machinery and equipment	7,022,728	991,429	(345,205)	--	7,668,952
Total capital assets being depreciated	91,429,636	3,385,023	(636,012)	4,015,582	98,194,229
Less accumulated depreciation for:					
Buildings	(3,677,222)	(237,502)	--	--	(3,914,724)
Infrastructure	(65,299,921)	(1,053,229)	253,097	--	(66,100,053)
Machinery and equipment	(4,440,798)	(638,457)	181,662	--	(4,897,593)
Total accumulated depreciation	(73,417,941)	(1,929,188)	434,759	--	(74,912,370)
Total capital assets being depreciated, net	18,011,695	1,455,835	(201,253)	4,015,582	23,281,859
Governmental activities capital assets, net	\$21,256,946	\$3,404,719	(\$201,253)	\$ --	\$24,460,412

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

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

Governmental activities:

General administration	\$3,599
Judicial	28,314
Legal	12,518
Elections	25,906
Financial administration	7,850
Public facilities	46,291
Public safety	303,356
Public transportation	1,264,515
Health and welfare	173,053
Culture and recreation	15,683
Conservation	<u>48,103</u>
Total depreciation expense - governmental activities	<u><u>\$1,929,188</u></u>

Construction commitments

The County has active construction projects as of December 31, 2009. The projects include a Courthouse Annex and a new Health Center.

<u>Project</u>	<u>Funding Source</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Courthouse Annex	[A]	\$145,580	\$1,123,152
Health Center	[B]	57,111	454,433
		<u>\$202,691</u>	<u>\$1,577,585</u>

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

[B] Funded by Texas Department of Rural Affairs, Washington County, Faith Mission, and Trinity Medical Center.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2009, is as follows:

Fund	Receivable	Payable
Fiduciary Funds		
Criminal Justice	\$60,017	\$ --
Justice of the Peace Number 1	--	12,155
Justice of the Peace Number 2	--	9,168
Justice of the Peace Number 3	--	9,020
Justice of the Peace Number 4	--	17,950
County Clerk	--	9,664
District Clerk	--	2,060
Total Fiduciary Funds	\$60,017	\$60,017

Interfund receivables and payables arise from collections by elected officials which are consolidated in another fund for remittance to the proper entity.

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$336,038	\$635,900
Road and Bridge	--	150,000
Total Major Funds	336,038	785,900
Nonmajor Governmental Funds		
JP Technology	--	79,862
District Attorney	349,900	106,176
EMS	75,000	--
EMS Deprecation	67,925	
Child Foster Care	10,000	--
HWY 290/36	200,000	--
Tobacco Settlement	--	66,925
Total Nonmajor governmental funds	702,825	252,963
Totals	\$1,038,863	\$1,038,863

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

E. Long-term debt

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

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 12/31/09
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Note - Series 2007	\$6,000,000	09/13/07	08/15/14	3.84%	\$5,515,000
Notes Payable					
Building	\$450,000	12/22/98	12/26/13	5.90%	160,972
Total Governmental Long-Term Debt					\$5,675,972

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Note Payable		Total
	Principal	Interest	Principal	Interest	
2010	\$260,000	\$211,776	\$36,763	\$8,514	\$517,053
2011	280,000	201,792	38,992	6,285	527,069
2012	1,595,000	191,040	41,356	3,921	1,831,317
2013	1,660,000	129,792	43,861	1,414	1,835,067
2014	1,720,000	66,048	--	--	1,786,048
Total	\$5,515,000	\$800,448	\$160,972	\$20,134	\$6,496,554

Capital Lease Obligations Currently Outstanding:

	Original Amount	Date of Inception	Final Maturity	Interest Rate	Balance 12/31/08
JCB Wheel Loader	\$171,459	04/11/07	04/11/10	4.50%	\$43,766
Truck tractor/pothole patcher	165,378	03/07/08	03/07/10	3.08%	\$55,109
Total Leases Payable					\$98,875

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

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

Year	Total
2010	\$102,541
Total payments	102,541
Less imputed interest	(3,666)
Total Capital Lease Obligations	<u>\$98,875</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/08	Additions	Retirements	Balance 12/31/09	Due Within One Year
Governmental activities:					
General obligation bonds	\$5,760,000	--	(\$245,000)	\$5,515,000	\$260,000
Notes payable	195,634	--	(34,662)	160,972	36,763
Capital lease obligations	243,038	--	(144,163)	98,875	98,875
Compensated absences	198,082	197,536	(198,082)	197,536	197,536
Liability for unfunded opeb	184,513	184,513	--	369,026	--
Governmental activity Long-Term Liabilities	<u>\$6,581,267</u>	<u>\$382,049</u>	<u>(\$621,907)</u>	<u>\$6,341,409</u>	<u>\$593,174</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 used a medical self-insurance fund to pay medical and dental claims of the County employees and their covered dependents and to 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. At December 31, 2009, the internal service fund is being wound down and the County is changing its coverage to a standard policy. The County does not believe that there are material claims incurred but not reported as of December 31, 2009.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

	12/31/09	12/31/08
Claims payable beginning of year	\$140,457	\$93,840
Claims incurred	107,186	2,184,176
Payment on claims	(247,643)	(2,137,559)
Claims payable end of year	<u>\$ --</u>	<u>\$140,457</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, 2009, 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 586 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, 2009

based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 10.73% for calendar year 2009.

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, 2009, the annual pension cost for the TCDRS plan for its employees was \$756,591 and the actual contributions were \$756,591.

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, 2007, the basis for determining the contribution rates for calendar year 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/08	12/31/07	12/31/06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20.0	15.0	15.0
Actuarial valuation method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	12/31/09	12/31/08	12/31/07
Annual Pension Cost (APC)	\$756,591	\$728,268	\$636,745
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, 2009

Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/08	12/31/07	12/31/06
Actuarial value of assets	\$13,532,621	\$13,123,693	\$12,096,501
Actuarial Accrued Liability (AAL)	\$17,063,350	\$15,571,614	\$14,375,150
Unfunded AAL (UAAL)	\$3,530,729	\$2,447,921	\$2,278,649
Funded Ratio	79.31%	84.28%	84.15%
Annual Covered Payroll (actuarial)	\$6,942,459	\$6,342,079	\$5,973,709
UAAL as a Percentage of Covered Payroll	50.86%	38.60%	38.14%

E. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

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

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

OPEB Plan Eligibility

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

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

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

Health Care Benefit

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

2. Funding Policies

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

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

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

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

Significant Actuarial Assumptions

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2009

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

Year Ended	OPEB Plan			
	Annual			Net
	OPEB	County	Percentage	OPEB
	Cost	Contribution	Contributed	Liability
December 31, 2009	\$212,248	\$27,735	25.9%	\$184,513

Since the plan is required to have an actuarial valuation biennially, the county accrued the same amount for the year ended December 31, 2009 as it did in 2008.

F Concentrations of Credit Risk

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

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, 2009

EXHIBIT B-1
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 6,655,188	\$ 6,655,188	\$ 7,086,604	\$ 431,416
Penalty and interest	90,000	90,000	100,263	10,263
Sales and other taxes	1,923,000	1,923,000	2,012,802	89,802
Total Taxes	8,668,188	8,668,188	9,199,669	531,481
Intergovernmental				
Federal shared revenues	25,000	25,000	109,741	84,741
State shared revenues	142,575	142,575	164,696	22,121
Other governments - prisoner housing	500	500	--	(500)
Total Intergovernmental	168,075	168,075	274,437	106,362
Licenses, permits and fees				
Licenses, permits and fees	60,400	60,400	67,364	6,964
Total Licenses, permits and fees	60,400	60,400	67,364	6,964
Fines and forfeitures				
Fines and forfeitures	715,000	715,000	751,327	36,327
Total Fines and forfeitures	715,000	715,000	751,327	36,327
Charges for services				
Fees of office	911,420	911,420	854,165	(57,255)
Justice court number one fees	32,200	32,200	46,500	14,300
Justice court number one two	21,850	21,850	24,638	2,788
Justice court number one three	46,250	46,250	35,257	(10,993)
Justice court number one four	39,900	39,900	59,688	19,788
Total Charges for services	1,051,620	1,051,620	1,020,248	(31,372)
Interest				
Interest	400,000	400,000	376,134	(23,866)
Total Interest	400,000	400,000	376,134	(23,866)
Miscellaneous				
Rent	155,200	155,200	149,428	(5,772)
Miscellaneous	132,200	132,200	103,878	(28,322)
Total Miscellaneous	287,400	287,400	253,306	(34,094)
Total revenues	11,350,683	11,350,683	11,942,485	591,802
Expenditures:				
Current:				
General Administration				
County Judge				
Personnel services	96,721	96,721	96,681	40
Benefits	26,488	26,888	26,214	674
Supplies	2,950	2,550	884	1,666
Other services and charges	4,700	4,700	4,033	667
Total County Judge	130,859	130,859	127,812	3,047

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-1
Page 2 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Courthouse Receptionist				
Personnel services	\$ 57,785	\$ 57,785	\$ 57,719	\$ 66
Benefits	13,744	14,044	13,625	419
Supplies	2,300	2,000	1,251	749
Other services and charges	2,900	2,900	2,018	882
Total Courthouse Receptionist	76,729	76,729	74,613	2,116
County Communications				
Other services and charges	93,200	110,200	101,498	8,702
Total County Communications	93,200	110,200	101,498	8,702
Commissioner's Court				
Personnel services	169,962	169,962	169,962	--
Benefits	47,708	47,708	44,189	3,519
Supplies	250	250	190	60
Other services and charges	10,300	10,300	6,134	4,166
Total Commissioner's Court	228,220	228,220	220,475	7,745
County Clerk				
Personnel services	208,483	208,483	194,110	14,373
Benefits	46,473	46,473	41,834	4,639
Supplies	19,650	18,275	14,390	3,885
Other services and charges	10,550	11,925	9,792	2,133
Total County Clerk	285,156	285,156	260,126	25,030
Veteran's Office				
Personnel services	22,216	22,216	21,583	633
Benefits	5,736	5,736	5,515	221
Supplies	1,175	1,175	268	907
Other services and charges	1,600	1,600	1,269	331
Total Veteran's Office	30,727	30,727	28,635	2,092
County Auditor				
Personnel services	126,200	126,200	125,116	1,084
Benefits	30,914	31,414	30,606	808
Supplies	4,350	4,350	1,502	2,848
Other services and charges	6,950	6,450	3,232	3,218
Total County Auditor	168,414	168,414	160,456	7,958
Nondepartmental				
Benefits	1,101,700	1,363,180	1,265,130	98,050
Supplies	6,000	6,000	2,329	3,671
Other services and charges	470,850	418,850	327,033	91,817
Capital outlay	245,913	179,293	45,646	133,647
Total Nondepartmental	1,824,463	1,967,323	1,640,138	327,185
Total General Administration	2,837,768	2,997,628	2,613,753	383,875

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial				
District Court				
Personnel services	\$ 77,276	\$ 76,671	\$ 70,970	\$ 5,701
Benefits	14,824	14,929	13,408	1,521
Supplies	3,000	3,000	2,708	292
Other services and charges	246,180	246,680	171,692	74,988
Total District Court	341,280	341,280	258,778	82,502
District Clerk				
Personnel services	204,533	205,333	205,252	81
Benefits	47,486	47,886	46,598	1,288
Supplies	14,500	12,770	10,270	2,500
Other services and charges	8,700	9,230	8,423	807
Capital outlay	4,500	4,500	196	4,304
Total District Clerk	279,719	279,719	270,739	8,980
County Court at Law				
Personnel services	160,808	161,308	161,201	107
Benefits	31,406	31,906	29,797	2,109
Supplies	4,700	5,200	4,515	685
Other services and charges	115,354	118,854	105,300	13,554
Total County Court at Law	312,268	317,268	300,813	16,455
Justice Court Number One				
Personnel services	71,998	71,998	71,764	234
Benefits	16,544	16,744	15,085	1,659
Supplies	2,600	2,400	1,624	776
Other services and charges	5,800	5,800	3,478	2,322
Total Justice Court Number One	96,942	96,942	91,951	4,991
Justice Court Number Two				
Personnel services	69,330	69,330	69,297	33
Benefits	20,655	20,955	20,740	215
Supplies	3,200	3,300	2,980	320
Other services and charges	6,550	6,150	4,733	1,417
Total Justice Court Number Two	99,735	99,735	97,750	1,985
Justice Court Number Three				
Personnel services	99,068	99,068	99,000	68
Benefits	23,678	23,978	22,589	1,389
Supplies	5,000	5,000	4,326	674
Other services and charges	10,550	10,450	7,892	2,558
Total Justice Court Number Three	138,296	138,496	133,807	4,689
Justice Court Number Four				
Personnel services	71,998	71,998	71,961	37
Benefits	22,670	25,820	24,982	838
Supplies	5,000	5,000	2,774	2,226
Other services and charges	10,950	10,950	7,434	3,516
Total Justice Court Number Four	110,618	113,768	107,151	6,617
Total Judicial	1,378,858	1,387,208	1,260,989	126,219

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-1
Page 4 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legal				
County Attorney				
Personnel services	\$ 250,854	\$ 242,354	\$ 229,101	\$ 13,253
Benefits	50,860	50,860	44,590	6,270
Supplies	8,000	8,100	7,637	463
Other services and charges	9,500	17,900	16,590	1,310
Total County Attorney	<u>319,214</u>	<u>319,214</u>	<u>297,918</u>	<u>21,296</u>
Total Legal	<u>319,214</u>	<u>319,214</u>	<u>297,918</u>	<u>21,296</u>
Elections				
Elections				
Personnel services	65,098	65,098	42,561	22,537
Benefits	13,108	13,108	7,430	5,678
Supplies	10,000	18,900	18,790	110
Other services and charges	41,070	33,470	22,517	10,953
Total Elections	<u>129,276</u>	<u>130,576</u>	<u>91,298</u>	<u>39,278</u>
Total Elections	<u>129,276</u>	<u>130,576</u>	<u>91,298</u>	<u>39,278</u>
Financial administration				
Tax Assessor Collector				
Personnel services	141,215	146,215	145,531	684
Benefits	28,284	28,388	21,755	6,633
Supplies	6,750	6,646	4,194	2,452
Other services and charges	15,200	19,870	13,644	6,226
Total Tax Assessor Collector	<u>191,449</u>	<u>201,119</u>	<u>185,124</u>	<u>15,995</u>
County Treasurer				
Personnel services	119,639	119,639	116,709	2,930
Benefits	26,864	27,284	25,020	2,264
Supplies	9,500	9,500	6,297	3,203
Other services and charges	11,000	11,000	7,291	3,709
Total County Treasurer	<u>167,003</u>	<u>167,423</u>	<u>155,317</u>	<u>12,106</u>
Personnel and benefits				
Personnel services	72,506	73,726	73,652	74
Benefits	18,264	18,564	18,242	322
Supplies	5,500	4,900	4,131	769
Other services and charges	4,100	3,175	2,709	466
Total Personnel and benefits	<u>100,365</u>	<u>100,365</u>	<u>98,734</u>	<u>1,631</u>
Appraisal District				
Other services and charges	134,209	134,209	129,538	4,671
Total Appraisal District	<u>134,209</u>	<u>134,209</u>	<u>129,538</u>	<u>4,671</u>
Total Financial Administration	<u>593,026</u>	<u>603,116</u>	<u>568,713</u>	<u>34,403</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-1
Page 5 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public facilities				
County Courthouse				
Personnel services	\$ 61,074	\$ 61,074	\$ 54,247	\$ 6,827
Benefits	13,324	13,324	10,351	2,973
Supplies	30,000	30,000	14,713	15,287
Other services and charges	55,425	55,425	34,845	20,580
Capital outlay	50,000	40,000	--	40,000
Total County Courthouse	<u>209,823</u>	<u>199,823</u>	<u>114,156</u>	<u>85,667</u>
Total Public Facilities	<u>209,823</u>	<u>199,823</u>	<u>114,156</u>	<u>85,667</u>
Public safety				
Constable Number One				
Personnel services	12,401	12,401	11,782	619
Benefits	4,600	4,800	4,537	263
Supplies	800	1,090	823	267
Other services and charges	600	310	238	72
Total Constable Number One	<u>18,401</u>	<u>18,601</u>	<u>17,380</u>	<u>1,221</u>
Constable Number Two				
Personnel services	64,434	64,435	64,382	53
Benefits	35,828	35,027	34,068	959
Supplies	2,250	1,750	1,396	354
Other services and charges	10,450	12,750	11,811	939
Capital outlay	25,450	25,450	--	25,450
Total Constable Number Two	<u>138,412</u>	<u>139,412</u>	<u>111,657</u>	<u>27,755</u>
Constable Number Three				
Personnel services	12,401	12,401	12,400	1
Benefits	9,014	9,014	6,926	2,088
Supplies	1,100	1,100	495	605
Other services and charges	400	600	336	264
Total Constable Number Three	<u>22,915</u>	<u>23,115</u>	<u>20,157</u>	<u>2,958</u>
Constable Number Four				
Personnel services	12,401	12,401	12,402	(1)
Benefits	6,532	5,732	3,263	2,469
Supplies	850	850	64	786
Other services and charges	450	650	238	412
Total Constable Number Four	<u>20,233</u>	<u>19,633</u>	<u>15,967</u>	<u>3,666</u>
Sheriff				
Personnel services	1,024,017	1,039,017	998,304	40,713
Benefits	242,004	230,004	212,263	17,741
Supplies	53,000	49,000	31,272	17,728
Other services and charges	360,040	361,040	262,643	98,397
Capital outlay	62,000	62,000	58,753	3,247
Total Sheriff	<u>1,741,061</u>	<u>1,741,061</u>	<u>1,563,235</u>	<u>177,826</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-1
Page 6 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Department of Public Safety				
Personnel services	\$ 32,381	\$ 32,381	\$ 32,343	\$ 38
Benefits	7,978	8,078	8,038	40
Supplies	6,500	6,400	4,055	2,345
Other services and charges	5,600	5,600	2,427	3,173
Total Department of Public Safety	52,459	52,459	46,863	5,596
County Jail				
Personnel services	1,094,062	1,094,062	948,601	145,461
Benefits	239,050	239,150	200,193	38,957
Supplies	244,000	249,000	236,780	12,220
Other services and charges	233,500	205,500	167,984	37,516
Capital outlay	22,000	45,000	44,650	350
Total County Jail	1,832,612	1,832,712	1,598,208	234,504
Adult Probation				
Supplies	1,000	1,300	1,262	38
Other services and charges	1,925	1,625	30	1,595
Total Adult Probation	2,925	2,925	1,292	1,633
Cen-Tex Regional Juvenile Board				
Supplies	2,000	2,000	--	2,000
Other services and charges	109,947	112,447	102,944	9,503
Total Cen-Tex Regional Juvenile Board	111,947	114,447	102,944	11,503
Fire Protection				
Personnel services	3,000	3,000	1,660	1,340
Benefits	12,500	12,500	9,710	2,790
Supplies	30,000	30,000	28,911	1,089
Other services and charges	137,500	137,500	129,070	8,430
Total Fire Protection	183,000	183,000	169,351	13,649
Emergency Management				
Personnel services	12,000	12,000	12,000	--
Benefits	1,750	1,750	930	820
Supplies	3,000	3,000	444	2,556
Other services and charges	4,100	4,100	2,983	1,117
Total Emergency Management	20,850	20,850	16,357	4,493
Total Public Safety	4,144,815	4,148,215	3,663,411	484,804
Health and welfare				
Social Services				
Other services and charges	134,500	135,500	131,199	4,301
Total Social Services	134,500	135,500	131,199	4,301
Indigent Health Care				
Benefits	7,600	16,600	15,650	950
Supplies	30,000	30,000	13,547	16,453
Other services and charges	511,681	502,681	309,353	193,328
Total Indigent Health Care	549,281	549,281	338,550	210,731

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health Department				
Personnel services	\$ 10,000	\$ 10,000	\$ 9,719	\$ 281
Other services and charges	70,520	70,520	56,824	13,696
Total Health Department	80,520	80,520	66,543	13,977
Environmental				
Personnel services	96,268	96,268	96,157	111
Benefits	20,762	21,062	18,737	2,325
Supplies	6,300	6,300	5,610	690
Other services and charges	24,400	24,100	11,213	12,887
Total Environmental	147,730	147,730	131,717	16,013
Total Health and Welfare	912,031	913,031	668,009	245,022
Culture and Recreation				
Education - Library				
Other services and charges	33,000	33,000	30,600	2,400
Total Education - Library	33,000	33,000	30,600	2,400
Fairgrounds				
Personnel services	139,981	143,381	142,652	729
Benefits	32,460	33,060	31,093	1,967
Supplies	18,500	18,000	12,685	5,315
Other services and charges	124,500	121,000	110,558	10,442
Capital outlay	50,000	50,000	31,012	18,988
Total Fairgrounds	365,441	365,441	328,000	37,441
Softball				
Other services and charges	33,000	33,000	33,000	--
Total Softball	33,000	33,000	33,000	--
Total Culture and Recreation	431,441	431,441	391,600	39,841
Conservation				
Extension Service				
Personnel services	97,721	97,721	94,394	3,327
Benefits	28,910	25,910	21,894	4,016
Supplies	7,000	7,000	6,475	525
Other services and charges	17,300	20,300	18,425	1,875
Total Extension Service	150,931	150,931	141,188	9,743
Soil Conservation				
Other services and charges	4,000	4,000	4,000	--
Total Soil Conservation	4,000	4,000	4,000	--
Total Conservation	154,931	154,931	145,188	9,743

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing				
Data Processing				
Other services and charges	\$ 151,600	\$ 362,400	\$ 304,582	\$ 57,818
Total Data Processing	<u>151,600</u>	<u>362,400</u>	<u>304,582</u>	<u>57,818</u>
Total Data Processing	<u>151,600</u>	<u>362,400</u>	<u>304,582</u>	<u>57,818</u>
Total expenditures	<u>11,262,783</u>	<u>11,647,583</u>	<u>10,119,617</u>	<u>1,527,966</u>
Excess (deficiency) of revenues over (under) expenditures	<u>87,900</u>	<u>(296,900)</u>	<u>1,822,868</u>	<u>2,119,768</u>
Other financing sources (uses):				
Transfers in	150,000	256,176	256,176	--
Transfers out	(634,900)	(635,900)	(635,900)	--
Sale of capital assets	2,000	2,000	4,723	2,723
Total other financing sources (uses)	<u>(482,900)</u>	<u>(377,724)</u>	<u>(375,001)</u>	<u>2,723</u>
Net change in fund balances	<u>(395,000)</u>	<u>(674,624)</u>	<u>1,447,867</u>	<u>2,122,491</u>
Fund balances, January 1	<u>9,283,312</u>	<u>9,283,312</u>	<u>9,283,312</u>	<u>--</u>
Fund balances, December 31	<u>\$ 8,888,312</u>	<u>\$ 8,608,688</u>	<u>\$ 10,731,179</u>	<u>\$ 2,122,491</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 3,607,135	\$ 3,607,135	\$ 3,509,280	\$ (97,855)
Penalty and interest	45,000	45,000	213,531	168,531
Total Taxes	3,652,135	3,652,135	3,722,811	70,676
Intergovernmental				
Federal shared revenues	60,000	60,000	108,553	48,553
Total Intergovernmental	60,000	60,000	108,553	48,553
Licenses, permits and fees				
Licenses, permits and fees	925,000	925,000	858,223	(66,777)
Total Licenses, permits and fees	925,000	925,000	858,223	(66,777)
Fines and forfeitures				
Fines and forfeitures	275,000	275,000	269,719	(5,281)
Total Fines and forfeitures	275,000	275,000	269,719	(5,281)
Charges for services				
Fees of office	--	--	2,049	2,049
Total Charges for services	--	--	2,049	2,049
Interest				
Interest	20,000	20,000	13,483	(6,517)
Total Interest	20,000	20,000	13,483	(6,517)
Miscellaneous				
Miscellaneous	1,000	1,000	189	(811)
Total Miscellaneous	1,000	1,000	189	(811)
Total revenues	4,933,135	4,933,135	4,975,027	41,892
Expenditures:				
Current:				
Public transportation				
Personnel services	1,007,238	1,007,238	920,997	86,241
Benefits	441,000	441,000	399,695	41,305
Supplies	395,700	430,700	393,755	36,945
Other services and charges	659,907	634,907	486,473	148,434
Capital outlay	2,291,790	2,581,790	2,185,307	396,483
Total Public Transportation	4,795,635	5,095,635	4,386,227	709,408
Total expenditures	4,795,635	5,095,635	4,386,227	709,408
Excess (deficiency) of revenues over (under) expenditures	137,500	(162,500)	588,800	751,300
Other financing sources (uses):				
Transfers out	(150,000)	(150,000)	(150,000)	--
Sale of capital assets	12,500	12,500	2,871	(9,629)
Total other financing sources (uses)	(137,500)	(137,500)	(147,129)	(9,629)
Net change in fund balances	--	(300,000)	441,671	741,671
Fund balances, January 1	3,732,591	3,732,591	3,732,591	--
Fund balances, December 31	\$ 3,732,591	\$ 3,432,591	\$ 4,174,262	\$ 741,671

WASHINGTON COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2009

A. Budgetary Information

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

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

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

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

B. At December 31, 2009, the following funds had a deficit:

Homeland Security	\$73,749
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C. At December 31, 2009, there were no budget funds where expenditures exceeded appropriations.

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2009

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	\$1,447,867	(\$81,723)	(\$516,487)	\$849,657
Road & Bridge	441,671	41,732	(44,166)	439,237
District Attorney	(159,064)	--	27,001	(132,063)
Emergency Medical Service	149,420	14,229	(49,412)	114,237
EMS Depreciation	4,521	--	--	4,521
Forfeiture of Assets	(21,714)	--	--	(21,714)
County Clerk Record Management	17,280	--	--	17,280
Records Management District Clerk	(3,419)	--	--	(3,419)
Archive Fee - County Clerk	(47,618)	(520)	(109)	(48,247)
Tax Note Series 2007	107,616	(5,475)	(27,406)	74,735

WASHINGTON COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 EMPLOYEE RETIREMENT HEALTH PLAN
 YEAR ENDED DECEMBER 31, 2009

EXHIBIT B-3

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	\$ N/A	\$ 2,231,824	\$ 2,231,824	--	\$ 7,014,198	31.8%
12/31/09	N/A	2,231,824	2,231,824	--	7,141,939	31.2%

The County obtains biennial valuations of the plan. The valuation above is as of December 31, 2008.

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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, 2009

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Capital Projects Fund Tax Note Series 2007 Capital Projects	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 2,805,145	\$ 476,989	\$ 1,716,419	\$ 4,998,553
Receivables (net of allowances for uncollectibles):				
Taxes	--	173,571	--	173,571
Accounts	1,370,611	--	--	1,370,611
Restricted assets:				
Cash and cash equivalents	--	382,533	--	382,533
Total Assets	<u>\$ 4,175,756</u>	<u>\$ 1,033,093</u>	<u>\$ 1,716,419</u>	<u>\$ 6,925,268</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 120,045	\$ --	\$ 104,927	\$ 224,972
Accrued liabilities and other payables	93,163	--	--	93,163
Deferred revenue	1,370,611	171,968	--	1,542,579
Taxes collected in advance	--	382,533	--	382,533
Total Liabilities	<u>1,583,819</u>	<u>554,501</u>	<u>104,927</u>	<u>2,243,247</u>
Fund balances:				
Reserved for:				
Debt service	--	478,592	--	478,592
Unreserved, undesignated, reported in:				
Special revenue funds	2,591,937	--	--	2,591,937
Capital projects fund	--	--	1,611,492	1,611,492
Total fund balances	<u>2,591,937</u>	<u>478,592</u>	<u>1,611,492</u>	<u>4,682,021</u>
Total Liabilities and Fund Balances	<u>\$ 4,175,756</u>	<u>\$ 1,033,093</u>	<u>\$ 1,716,419</u>	<u>\$ 6,925,268</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Capital Projects Fund Tax Note Series 2007 Capital Projects	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ --	\$ 521,505	\$ --	\$ 521,505
Intergovernmental	585,708	--	--	585,708
Charges for services	2,016,267	--	--	2,016,267
Interest	25,993	14,710	25,296	65,999
Miscellaneous	349,425	--	--	349,425
Total revenues	<u>2,977,393</u>	<u>536,215</u>	<u>25,296</u>	<u>3,538,904</u>
Expenditures:				
Current:				
General administration	110,160	--	--	110,160
Judicial	683,618	--	--	683,618
Legal	550	--	--	550
Public facilities	2,253	--	--	2,253
Public safety	164,627	--	--	164,627
Public transportation	125,720	--	--	125,720
Health and welfare	2,195,458	--	--	2,195,458
Capital outlay	--	--	1,322,700	1,322,700
Debt service:				
Principal	--	245,000	--	245,000
Interest and fiscal charges	--	216,480	--	216,480
Total expenditures	<u>3,282,386</u>	<u>461,480</u>	<u>1,322,700</u>	<u>5,066,566</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(304,993)</u>	<u>74,735</u>	<u>(1,297,404)</u>	<u>(1,527,662)</u>
Other financing sources (uses):				
Transfers in	702,825	--	--	702,825
Transfers out	(252,963)	--	--	(252,963)
Sale of capital assets	4,525	--	--	4,525
Total other financing sources (uses)	<u>454,387</u>	<u>--</u>	<u>--</u>	<u>454,387</u>
Net change in fund balances	<u>149,394</u>	<u>74,735</u>	<u>(1,297,404)</u>	<u>(1,073,275)</u>
Fund balances, January 1	2,442,543	403,857	2,908,896	5,755,296
Fund balances, December 31	<u>\$ 2,591,937</u>	<u>\$ 478,592</u>	<u>\$ 1,611,492</u>	<u>\$ 4,682,021</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2009

	JP Technology	District Attorney	Emergency Medical Service	EMS Depreciation
ASSETS				
Cash and cash equivalents	\$ 67,504	\$ 73,009	\$ 514,071	\$ 4,521
Receivables (net of allowances for uncollectibles):				
Accounts	--	--	1,370,611	--
Total Assets	<u>\$ 67,504</u>	<u>\$ 73,009</u>	<u>\$ 1,884,682</u>	<u>\$ 4,521</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ 34,092	\$ --
Accrued liabilities and other payables	--	24,084	69,079	--
Deferred revenue	--	--	1,370,611	--
Total Liabilities	<u>--</u>	<u>24,084</u>	<u>1,473,782</u>	<u>--</u>
Fund balances:				
Unreserved	67,504	48,925	410,900	4,521
Total fund balances	<u>67,504</u>	<u>48,925</u>	<u>410,900</u>	<u>4,521</u>
Total Liabilities and Fund Balances	<u>\$ 67,504</u>	<u>\$ 73,009</u>	<u>\$ 1,884,682</u>	<u>\$ 4,521</u>

<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 168,784	\$ 143,374	\$ 5,812	\$ 29,426	\$ 8,344
--	--	--	--	--
<u>\$ 168,784</u>	<u>\$ 143,374</u>	<u>\$ 5,812</u>	<u>\$ 29,426</u>	<u>\$ 8,344</u>
\$ (20,913)	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>(20,913)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
189,697	143,374	5,812	29,426	8,344
<u>189,697</u>	<u>143,374</u>	<u>5,812</u>	<u>29,426</u>	<u>8,344</u>
<u>\$ 168,784</u>	<u>\$ 143,374</u>	<u>\$ 5,812</u>	<u>\$ 29,426</u>	<u>\$ 8,344</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2009

	Child Foster Care	HWY 290/36 Washington County	Sheriff Forfeiture	Forfeiture of Assets
ASSETS				
Cash and cash equivalents	\$ 76,069	\$ 800,000	\$ 1,095	\$ 14,295
Receivables (net of allowances for uncollectibles):				
Accounts	--	--	--	--
Total Assets	<u>\$ 76,069</u>	<u>\$ 800,000</u>	<u>\$ 1,095</u>	<u>\$ 14,295</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Unreserved	76,069	800,000	1,095	14,295
Total fund balances	<u>76,069</u>	<u>800,000</u>	<u>1,095</u>	<u>14,295</u>
Total Liabilities and Fund Balances	<u>\$ 76,069</u>	<u>\$ 800,000</u>	<u>\$ 1,095</u>	<u>\$ 14,295</u>

<u>C.C. Record Management Preservation</u>	<u>Records Management Preservation DC</u>	<u>Record Management Preservation</u>	<u>Archive Fee County Clerk</u>	<u>Courthouse Security</u>
\$ 44,049	\$ 7,712	\$ 181,956	\$ 47,608	\$ 47,997
--	--	--	--	--
<u>\$ 44,049</u>	<u>\$ 7,712</u>	<u>\$ 181,956</u>	<u>\$ 47,608</u>	<u>\$ 47,997</u>
\$ --	\$ --	\$ --	\$ 628	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>628</u>	<u>--</u>
44,049	7,712	181,956	46,980	47,997
<u>44,049</u>	<u>7,712</u>	<u>181,956</u>	<u>46,980</u>	<u>47,997</u>
<u>\$ 44,049</u>	<u>\$ 7,712</u>	<u>\$ 181,956</u>	<u>\$ 47,608</u>	<u>\$ 47,997</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2009

	<u>Unclaimed and Abandoned Property</u>	<u>Homeland Security</u>	<u>Community Development Program</u>	<u>Tobacco Settlement</u>
ASSETS				
Cash and cash equivalents	\$ 6,122	\$ 2,441	\$ 371	\$ 319,253
Receivables (net of allowances for uncollectibles):				
Accounts	--	--	--	--
Total Assets	<u>\$ 6,122</u>	<u>\$ 2,441</u>	<u>\$ 371</u>	<u>\$ 319,253</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ 76,190	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<u>--</u>	<u>76,190</u>	<u>--</u>	<u>--</u>
Fund balances:				
Unreserved	6,122	(73,749)	371	319,253
Total fund balances	<u>6,122</u>	<u>(73,749)</u>	<u>371</u>	<u>319,253</u>
Total Liabilities and Fund Balances	<u>\$ 6,122</u>	<u>\$ 2,441</u>	<u>\$ 371</u>	<u>\$ 319,253</u>

Constable's Training	Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment
\$ 12,638	\$ 2,888	\$ 5,272	\$ 18,885	\$ 3,440
--	--	--	--	--
<u>\$ 12,638</u>	<u>\$ 2,888</u>	<u>\$ 5,272</u>	<u>\$ 18,885</u>	<u>\$ 3,440</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
12,638	2,888	5,272	18,885	3,440
<u>12,638</u>	<u>2,888</u>	<u>5,272</u>	<u>18,885</u>	<u>3,440</u>
<u>\$ 12,638</u>	<u>\$ 2,888</u>	<u>\$ 5,272</u>	<u>\$ 18,885</u>	<u>\$ 3,440</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2009

	2008 Equipment Grant	Rural Health Pilot Program	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
Cash and cash equivalents	\$ 410	\$ 197,799	\$ 2,805,145
Receivables (net of allowances for uncollectibles):			
Accounts	--	--	1,370,611
Total Assets	<u>\$ 410</u>	<u>\$ 197,799</u>	<u>\$ 4,175,756</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ --	\$ 30,048	\$ 120,045
Accrued liabilities and other payables	--	--	93,163
Deferred revenue	--	--	1,370,611
Total Liabilities	<u>--</u>	<u>30,048</u>	<u>1,583,819</u>
Fund balances:			
Unreserved	410	167,751	2,591,937
Total fund balances	<u>410</u>	<u>167,751</u>	<u>2,591,937</u>
Total Liabilities and Fund Balances	<u>\$ 410</u>	<u>\$ 197,799</u>	<u>\$ 4,175,756</u>

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WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	JP Technology	District Attorney	Emergency Medical Service	EMS Depreciation
Revenues:				
Intergovernmental	\$ --	\$ 292,503	\$ --	\$ --
Charges for services	27,950	--	1,830,666	--
Interest	--	--	3,856	46
Miscellaneous	--	2,409	11,564	60,430
Total revenues	<u>27,950</u>	<u>294,912</u>	<u>1,846,086</u>	<u>60,476</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	6,581	670,699	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	123,880
Health and welfare	--	--	1,806,849	--
Total expenditures	<u>6,581</u>	<u>670,699</u>	<u>1,806,849</u>	<u>123,880</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,369</u>	<u>(375,787)</u>	<u>39,237</u>	<u>(63,404)</u>
Other financing sources (uses):				
Transfers in	--	349,900	75,000	67,925
Transfers out	(79,862)	(106,176)	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>(79,862)</u>	<u>243,724</u>	<u>75,000</u>	<u>67,925</u>
Net change in fund balances	(58,493)	(132,063)	114,237	4,521
Fund balances, January 1	125,997	180,988	296,663	--
Fund balances, December 31	\$ <u>67,504</u>	\$ <u>48,925</u>	\$ <u>410,900</u>	\$ <u>4,521</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	11,420	10,082	--
--	1,431	(22)	--	--
66,282	1,456	--	--	2,346
<u>66,282</u>	<u>2,887</u>	<u>11,398</u>	<u>10,082</u>	<u>2,346</u>
--	--	10,331	--	--
--	--	--	550	--
--	--	--	--	--
--	--	--	--	2,000
--	1,840	--	--	--
152,043	--	--	--	--
<u>152,043</u>	<u>1,840</u>	<u>10,331</u>	<u>550</u>	<u>2,000</u>
(85,761)	1,047	1,067	9,532	346
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>(85,761)</u>	<u>1,047</u>	<u>1,067</u>	<u>9,532</u>	<u>346</u>
275,458	142,327	4,745	19,894	7,998
<u>\$ 189,697</u>	<u>\$ 143,374</u>	<u>\$ 5,812</u>	<u>\$ 29,426</u>	<u>\$ 8,344</u>

WASHINGTON COUNTY, TEXASCOMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Child Foster Care	HWY 290/36 Washington County	Sheriff Forfeiture	Forfeiture of Assets
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	3,061	3,200
Interest	3,168	--	34	405
Miscellaneous	4,923	--	--	--
Total revenues	<u>8,091</u>	<u>--</u>	<u>3,095</u>	<u>3,605</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	2,000	29,844
Public transportation	--	--	--	--
Health and welfare	9,274	--	--	--
Total expenditures	<u>9,274</u>	<u>--</u>	<u>2,000</u>	<u>29,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,183)</u>	<u>--</u>	<u>1,095</u>	<u>(26,239)</u>
Other financing sources (uses):				
Transfers in	10,000	200,000	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	4,525
Total other financing sources (uses)	<u>10,000</u>	<u>200,000</u>	<u>--</u>	<u>4,525</u>
Net change in fund balances	8,817	200,000	1,095	(21,714)
Fund balances, January 1	67,252	600,000	--	36,009
Fund balances, December 31	<u>\$ 76,069</u>	<u>\$ 800,000</u>	<u>\$ 1,095</u>	<u>\$ 14,295</u>

C.C. Record Management Preservation	Records Management Preservation DC	Record Management Preservation	Archive Fee County Clerk	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
36,912	2,670	17,842	31,025	41,439
925	249	4,427	--	--
--	--	--	--	--
<u>37,837</u>	<u>2,919</u>	<u>22,269</u>	<u>31,025</u>	<u>41,439</u>
20,557	--	--	79,272	--
--	6,338	--	--	--
--	--	--	--	--
--	--	--	--	2,253
--	--	--	--	--
--	--	--	--	--
<u>20,557</u>	<u>6,338</u>	<u>--</u>	<u>79,272</u>	<u>2,253</u>
<u>17,280</u>	<u>(3,419)</u>	<u>22,269</u>	<u>(48,247)</u>	<u>39,186</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>17,280</u>	<u>(3,419)</u>	<u>22,269</u>	<u>(48,247)</u>	<u>39,186</u>
26,769	11,131	159,687	95,227	8,811
<u>\$ 44,049</u>	<u>\$ 7,712</u>	<u>\$ 181,956</u>	<u>\$ 46,980</u>	<u>\$ 47,997</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
Revenues:				
Intergovernmental	\$ --	\$ 45,469	\$ --	\$ 41,865
Charges for services	--	--	--	--
Interest	157	486	10	9,700
Miscellaneous	128	--	--	--
Total revenues	<u>285</u>	<u>45,955</u>	<u>10</u>	<u>51,565</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	121,827	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Total expenditures	<u>--</u>	<u>121,827</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>285</u>	<u>(75,872)</u>	<u>10</u>	<u>51,565</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	(66,925)
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(66,925)</u>
Net change in fund balances	<u>285</u>	<u>(75,872)</u>	<u>10</u>	<u>(15,360)</u>
Fund balances, January 1	5,837	2,123	361	334,613
Fund balances, December 31	<u>\$ 6,122</u>	<u>\$ (73,749)</u>	<u>\$ 371</u>	<u>\$ 319,253</u>

Constable's Training	Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment
\$ 3,982	\$ --	\$ 4,645	\$ --	\$ --
--	--	--	--	--
277	75	200	558	--
--	--	--	2,088	--
<u>4,259</u>	<u>75</u>	<u>4,845</u>	<u>2,646</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
737	--	8,219	--	--
--	--	--	--	--
--	--	--	--	--
<u>737</u>	<u>--</u>	<u>8,219</u>	<u>--</u>	<u>--</u>
<u>3,522</u>	<u>75</u>	<u>(3,374)</u>	<u>2,646</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>3,522</u>	<u>75</u>	<u>(3,374)</u>	<u>2,646</u>	<u>--</u>
9,116	2,813	8,646	16,239	3,440
<u>\$ 12,638</u>	<u>\$ 2,888</u>	<u>\$ 5,272</u>	<u>\$ 18,885</u>	<u>\$ 3,440</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	2008 Equipment Grant	Brazos Valley Home Consortium	Rural Health Pilot Program	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
Intergovernmental	\$ --	\$ 152,334	\$ 44,910	\$ 585,708
Charges for services	--	--	--	2,016,267
Interest	11	--	--	25,993
Miscellaneous	--	--	197,799	349,425
Total revenues	<u>11</u>	<u>152,334</u>	<u>242,709</u>	<u>2,977,393</u>
Expenditures:				
Current:				
General administration	--	--	--	110,160
Judicial	--	--	--	683,618
Legal	--	--	--	550
Public facilities	--	--	--	2,253
Public safety	--	--	--	164,627
Public transportation	--	--	--	125,720
Health and welfare	--	152,334	74,958	2,195,458
Total expenditures	<u>--</u>	<u>152,334</u>	<u>74,958</u>	<u>3,282,386</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11</u>	<u>--</u>	<u>167,751</u>	<u>(304,993)</u>
Other financing sources (uses):				
Transfers in	--	--	--	702,825
Transfers out	--	--	--	(252,963)
Sale of capital assets	--	--	--	4,525
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>454,387</u>
Net change in fund balances	11	--	167,751	149,394
Fund balances, January 1	399	--	--	2,442,543
Fund balances, December 31	<u>\$ 410</u>	<u>\$ --</u>	<u>\$ 167,751</u>	<u>\$ 2,591,937</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental				
Federal shared revenues	\$ 261,024	\$ 261,024	\$ 268,416	\$ 7,392
State shared revenues	50,780	50,780	24,087	(26,693)
Total Intergovernmental	<u>311,804</u>	<u>311,804</u>	<u>292,503</u>	<u>(19,301)</u>
Miscellaneous				
Miscellaneous	1,150	1,150	2,408	1,258
Total Miscellaneous	<u>1,150</u>	<u>1,150</u>	<u>2,408</u>	<u>1,258</u>
Total revenues	<u>312,954</u>	<u>312,954</u>	<u>294,911</u>	<u>(18,043)</u>
Expenditures:				
Current:				
District Attorney				
Personnel services	465,119	449,619	408,591	41,028
Benefits	154,300	162,800	146,660	16,140
Supplies	8,800	18,800	17,960	840
Other services and charges	79,840	149,422	51,907	97,515
Total District Attorney	<u>708,059</u>	<u>780,641</u>	<u>625,117</u>	<u>155,524</u>
Total Judicial	<u>708,059</u>	<u>780,641</u>	<u>625,117</u>	<u>155,524</u>
Total expenditures	<u>708,059</u>	<u>780,641</u>	<u>625,117</u>	<u>155,524</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(395,105)</u>	<u>(467,687)</u>	<u>(330,206)</u>	<u>137,481</u>
Other financing sources (uses):				
Transfers in	349,900	349,900	349,900	--
Transfers out	--	(106,176)	(178,758)	(72,582)
Total other financing sources (uses)	<u>349,900</u>	<u>243,724</u>	<u>171,142</u>	<u>(72,582)</u>
Net change in fund balances	<u>(45,205)</u>	<u>(223,963)</u>	<u>(159,064)</u>	<u>64,899</u>
Fund balances, January 1	232,073	232,073	232,073	--
Fund balances, December 31	<u>\$ 186,868</u>	<u>\$ 8,110</u>	<u>\$ 73,009</u>	<u>\$ 64,899</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Charges to customers	\$ 1,620,000	\$ 1,620,000	\$ 1,830,666	\$ 210,666
Total Charges for services	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,830,666</u>	<u>210,666</u>
Interest				
Interest	--	--	3,856	3,856
Total Interest	<u>--</u>	<u>--</u>	<u>3,856</u>	<u>3,856</u>
Miscellaneous				
Miscellaneous	1,000	1,000	11,564	10,564
Total Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>11,564</u>	<u>10,564</u>
Total revenues	<u>1,621,000</u>	<u>1,621,000</u>	<u>1,846,086</u>	<u>225,086</u>
Expenditures:				
Current:				
Emergency Medical Services				
Personnel services	1,025,632	1,062,932	1,059,386	3,546
Benefits	361,900	382,100	378,712	3,388
Supplies	117,500	129,999	116,387	13,612
Other services and charges	234,700	216,201	209,221	6,980
Capital outlay	11,250	12,250	7,960	4,290
Total Emergency Medical Services	<u>1,750,982</u>	<u>1,803,482</u>	<u>1,771,666</u>	<u>31,816</u>
Total Health and Welfare	<u>1,750,982</u>	<u>1,803,482</u>	<u>1,771,666</u>	<u>31,816</u>
Total expenditures	<u>1,750,982</u>	<u>1,803,482</u>	<u>1,771,666</u>	<u>31,816</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(129,982)</u>	<u>(182,482)</u>	<u>74,420</u>	<u>256,902</u>
Other financing sources (uses):				
Transfers in	75,000	75,000	75,000	--
Total other financing sources (uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>--</u>
Net change in fund balances	<u>(54,982)</u>	<u>(107,482)</u>	<u>149,420</u>	<u>256,902</u>
Fund balances, January 1	<u>364,651</u>	<u>364,651</u>	<u>364,651</u>	<u>--</u>
Fund balances, December 31	<u>\$ 309,669</u>	<u>\$ 257,169</u>	<u>\$ 514,071</u>	<u>\$ 256,902</u>

WASHINGTON COUNTY, TEXAS
 EMS DEPRECIATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest				
Interest	\$ 100	\$ 100	\$ 46	\$ (54)
Total Interest	100	100	46	(54)
Miscellaneous				
Miscellaneous	--	60,430	60,430	--
Total Miscellaneous	--	60,430	60,430	--
Total revenues	100	60,530	60,476	(54)
Expenditures:				
Current:				
Emergency Medical Services				
Capital outlay	66,925	123,880	123,880	--
Total Emergency Medical Services	66,925	123,880	123,880	--
Total Health and Welfare	66,925	123,880	123,880	--
Total expenditures	66,925	123,880	123,880	--
Excess (deficiency) of revenues over (under) expenditures	(66,825)	(63,350)	(63,404)	(54)
Other financing sources (uses):				
Transfers in	66,925	67,925	67,925	--
Total other financing sources (uses)	66,925	67,925	67,925	--
Net change in fund balances	100	4,575	4,521	(54)
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ 100	\$ 4,575	\$ 4,521	\$ (54)

WASHINGTON COUNTY, TEXAS
FORFEITURE OF ASSETS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ --	\$ --	\$ 3,200	\$ 3,200
Total Charges for services	<u>--</u>	<u>--</u>	<u>3,200</u>	<u>3,200</u>
Interest				
Interest	100	100	405	305
Total Interest	<u>100</u>	<u>100</u>	<u>405</u>	<u>305</u>
Total revenues	<u>100</u>	<u>100</u>	<u>3,605</u>	<u>3,505</u>
Expenditures:				
Current:				
Sheriff				
Supplies	5,000	29,850	29,844	6
Other services and charges	10,000	--	--	--
Total Sheriff	<u>15,000</u>	<u>29,850</u>	<u>29,844</u>	<u>6</u>
Total Public Safety	<u>15,000</u>	<u>29,850</u>	<u>29,844</u>	<u>6</u>
Total expenditures	<u>15,000</u>	<u>29,850</u>	<u>29,844</u>	<u>6</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,900)</u>	<u>(29,750)</u>	<u>(26,239)</u>	<u>3,511</u>
Other financing sources (uses):				
Sale of capital assets	--	--	4,525	4,525
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>4,525</u>	<u>4,525</u>
Net change in fund balances	<u>(14,900)</u>	<u>(29,750)</u>	<u>(21,714)</u>	<u>8,036</u>
Fund balances, January 1	<u>36,009</u>	<u>36,009</u>	<u>36,009</u>	<u>--</u>
Fund balances, December 31	<u>\$ 21,109</u>	<u>\$ 6,259</u>	<u>\$ 14,295</u>	<u>\$ 8,036</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 34,000	\$ 34,000	\$ 36,912	\$ 2,912
Total Charges for services	<u>34,000</u>	<u>34,000</u>	<u>36,912</u>	<u>2,912</u>
Interest				
Interest	1,000	1,000	925	(75)
Total Interest	<u>1,000</u>	<u>1,000</u>	<u>925</u>	<u>(75)</u>
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>37,837</u>	<u>2,837</u>
Expenditures:				
Current:				
General Administration				
County Clerk				
Supplies	2,500	10,000	9,936	64
Other services and charges	23,200	15,700	10,621	5,079
Capital outlay	15,000	15,000	--	15,000
Total County Clerk	<u>40,700</u>	<u>40,700</u>	<u>20,557</u>	<u>20,143</u>
Total General Administration	<u>40,700</u>	<u>40,700</u>	<u>20,557</u>	<u>20,143</u>
Total expenditures	<u>40,700</u>	<u>40,700</u>	<u>20,557</u>	<u>20,143</u>
Net change in fund balances	(5,700)	(5,700)	17,280	22,980
Fund balances, January 1	26,769	26,769	26,769	--
Fund balances, December 31	<u>\$ 21,069</u>	<u>\$ 21,069</u>	<u>\$ 44,049</u>	<u>\$ 22,980</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-10

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 2,500	\$ 2,500	\$ 2,670	\$ 170
Total Charges for services	<u>2,500</u>	<u>2,500</u>	<u>2,670</u>	<u>170</u>
Interest				
Interest	400	400	249	(151)
Total Interest	<u>400</u>	<u>400</u>	<u>249</u>	<u>(151)</u>
Total revenues	<u>2,900</u>	<u>2,900</u>	<u>2,919</u>	<u>19</u>
Expenditures:				
Current:				
Judicial				
District Clerk				
Supplies	3,500	9,875	6,338	3,537
Total District Clerk	<u>3,500</u>	<u>9,875</u>	<u>6,338</u>	<u>3,537</u>
Total Judicial	<u>3,500</u>	<u>9,875</u>	<u>6,338</u>	<u>3,537</u>
Total expenditures	<u>3,500</u>	<u>9,875</u>	<u>6,338</u>	<u>3,537</u>
Net change in fund balances	(600)	(6,975)	(3,419)	3,556
Fund balances, January 1	11,131	11,131	11,131	--
Fund balances, December 31	<u>\$ 10,531</u>	<u>\$ 4,156</u>	<u>\$ 7,712</u>	<u>\$ 3,556</u>

WASHINGTON COUNTY, TEXAS
 ARCHIVE FEE - COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 31,000	\$ 31,000	\$ 31,026	\$ 26
Total Charges for services	<u>31,000</u>	<u>31,000</u>	<u>31,026</u>	<u>26</u>
Interest				
Interest	100	100	--	(100)
Total Interest	<u>100</u>	<u>100</u>	<u>--</u>	<u>(100)</u>
Total revenues	<u>31,100</u>	<u>31,100</u>	<u>31,026</u>	<u>(74)</u>
Expenditures:				
Current:				
General Administration				
County Clerk				
Supplies	10,000	--	--	--
Other services and charges	16,000	4,838	4,838	--
Capital outlay	10,000	73,806	73,806	--
Total County Clerk	<u>36,000</u>	<u>78,644</u>	<u>78,644</u>	<u>--</u>
Total General Administration	<u>36,000</u>	<u>78,644</u>	<u>78,644</u>	<u>--</u>
Total expenditures	<u>36,000</u>	<u>78,644</u>	<u>78,644</u>	<u>--</u>
Net change in fund balances	(4,900)	(47,544)	(47,618)	(74)
Fund balances, January 1	95,227	95,227	95,227	--
Fund balances, December 31	<u>\$ 90,327</u>	<u>\$ 47,683</u>	<u>\$ 47,609</u>	<u>\$ (74)</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 468,825	\$ 468,825	\$ 518,468	\$ 49,643
Penalty and interest	5,100	5,100	35,918	30,818
Total Taxes	<u>473,925</u>	<u>473,925</u>	<u>554,386</u>	<u>80,461</u>
Interest				
Interest	3,100	3,100	14,710	11,610
Total Interest	<u>3,100</u>	<u>3,100</u>	<u>14,710</u>	<u>11,610</u>
Total revenues	<u>477,025</u>	<u>477,025</u>	<u>569,096</u>	<u>92,071</u>
Expenditures:				
Debt service:				
Principal	245,000	245,000	245,000	--
Interest and fiscal charges	222,184	222,184	216,480	5,704
Total expenditures	<u>467,184</u>	<u>467,184</u>	<u>461,480</u>	<u>5,704</u>
Net change in fund balances	9,841	9,841	107,616	97,775
Fund balances, January 1	751,906	751,906	751,906	--
Fund balances, December 31	<u>\$ 761,747</u>	<u>\$ 761,747</u>	<u>\$ 859,522</u>	<u>\$ 97,775</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2009

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-10)
ASSETS				
Cash and cash equivalents	\$ 38,446	\$ 1,342,036	\$ 118,729	\$ 1,499,211
Total Assets	<u>38,446</u>	<u>1,342,036</u>	<u>118,729</u>	<u>1,499,211</u>
LIABILITIES				
Accounts payable	--	--	14,279	14,279
Total Liabilities	<u>--</u>	<u>--</u>	<u>14,279</u>	<u>14,279</u>
NET ASSETS				
Held in trust for other purposes	\$ 38,446	\$ 1,342,036	\$ 104,450	\$ 1,484,932

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

ALL PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2009

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
Investment Income	\$ 1,002	\$ 40,013	\$ 2,891	\$ 43,906
Lease income	--	233,603	--	233,603
Miscellaneous	--	--	31,404	31,404
Total Additions	<u>1,002</u>	<u>273,616</u>	<u>34,295</u>	<u>308,913</u>
Deductions:				
Administrative Expenses	2,547	5,573	35,058	43,178
Payments to schools	--	274,087	--	274,087
Total Deductions	<u>2,547</u>	<u>279,660</u>	<u>35,058</u>	<u>317,265</u>
Change in Net Assets	(1,545)	(6,044)	(763)	(8,352)
Net Assets-Beginning of the Year	39,991	1,348,080	105,213	1,493,284
Net Assets-End of the Year	<u>\$ 38,446</u>	<u>\$ 1,342,036</u>	<u>\$ 104,450</u>	<u>\$ 1,484,932</u>

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WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2009

	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				
Cash and cash equivalents	\$ 12,155	\$ 9,168	\$ 9,020	\$ 17,950
Due from other funds	--	--	--	--
Total Assets	<u>\$ 12,155</u>	<u>\$ 9,168</u>	<u>\$ 9,020</u>	<u>\$ 17,950</u>
LIABILITIES				
Due to other funds	\$ 12,155	\$ 9,168	\$ 9,020	\$ 17,950
Due to other governments	--	--	--	--
Due to others	--	--	--	--
Total Liabilities	<u>\$ 12,155</u>	<u>\$ 9,168</u>	<u>\$ 9,020</u>	<u>\$ 17,950</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 152,301	\$ 351,230	\$ 194,145	\$ 395,003	\$ 648
--	--	--	--	--
<u>\$ 152,301</u>	<u>\$ 351,230</u>	<u>\$ 194,145</u>	<u>\$ 395,003</u>	<u>\$ 648</u>
\$ 9,664	\$ 2,060	\$ --	\$ --	\$ --
--	--	--	391,956	--
142,637	349,170	194,145	3,047	648
<u>\$ 152,301</u>	<u>\$ 351,230</u>	<u>\$ 194,145</u>	<u>\$ 395,003</u>	<u>\$ 648</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2009

	<u>County Treasurer</u>	<u>Criminal Justice</u>	<u>Narcotics</u>	<u>Snack Account</u>
ASSETS				
Cash and cash equivalents	\$ 35,974	\$ 100,314	\$ 306	\$ 78
Due from other funds	--	60,017	--	--
Total Assets	<u>\$ 35,974</u>	<u>\$ 160,331</u>	<u>\$ 306</u>	<u>\$ 78</u>
LIABILITIES				
Due to other funds	\$ --	\$ --	\$ --	\$ --
Due to other governments	--	160,331	--	--
Due to others	35,974	--	306	78
Total Liabilities	<u>\$ 35,974</u>	<u>\$ 160,331</u>	<u>\$ 306</u>	<u>\$ 78</u>

<u>Forfeiture</u>	<u>Cellular Phone</u>	<u>Community Service Restitution</u>	<u>Jail Board</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 36,588	\$ 2,160	\$ 7,426	\$ 23,277	\$ 1,347,743
--	--	--	--	60,017
<u>\$ 36,588</u>	<u>\$ 2,160</u>	<u>\$ 7,426</u>	<u>\$ 23,277</u>	<u>\$ 1,407,760</u>
\$ --	\$ --	\$ --	\$ --	\$ 60,017
--	--	--	--	552,287
36,588	2,160	7,426	23,277	795,456
<u>\$ 36,588</u>	<u>\$ 2,160</u>	<u>\$ 7,426</u>	<u>\$ 23,277</u>	<u>\$ 1,407,760</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 6,423	\$ 388,949	\$ 383,217	\$ 12,155
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 6,423	\$ 388,949	\$ 383,217	\$ 12,155
LIABILITIES				
Due to Other Funds	\$ 6,423	\$ 388,949	\$ 383,217	\$ 12,155
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 6,423	\$ 388,949	\$ 383,217	\$ 12,155
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 5,352	\$ 259,712	\$ 255,896	\$ 9,168
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 5,352	\$ 259,712	\$ 255,896	\$ 9,168
LIABILITIES				
Due to Other Funds	\$ 5,352	\$ 259,712	\$ 255,896	\$ 9,168
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 5,352	\$ 259,712	\$ 255,896	\$ 9,168
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 13,124	\$ 448,689	\$ 452,793	\$ 9,020
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 13,124	\$ 448,689	\$ 452,793	\$ 9,020
LIABILITIES				
Due to Other Funds	\$ 13,124	\$ 448,689	\$ 452,793	\$ 9,020
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 13,124	\$ 448,689	\$ 452,793	\$ 9,020
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 14,948	\$ 573,028	\$ 570,026	\$ 17,950
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 14,948	\$ 573,028	\$ 570,026	\$ 17,950
LIABILITIES				
Due to Other Funds	\$ 14,948	\$ 573,028	\$ 570,026	\$ 17,950
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 14,948	\$ 573,028	\$ 570,026	\$ 17,950

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 124,608	\$ 983,798	\$ 956,105	\$ 152,301
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 124,608	\$ 983,798	\$ 956,105	\$ 152,301
LIABILITIES				
Due to Other Funds	\$ 11,849	\$ 773,348	\$ 775,533	\$ 9,664
Due to Other Governments	--	--	--	--
Due to Others	112,759	210,450	180,572	142,637
Total Liabilities	\$ 124,608	\$ 983,798	\$ 956,105	\$ 152,301
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 190,254	\$ 716,223	\$ 555,247	\$ 351,230
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 190,254	\$ 716,223	\$ 555,247	\$ 351,230
LIABILITIES				
Due to Other Funds	\$ 3,452	\$ 292,405	\$ 293,797	\$ 2,060
Due to Other Governments	--	--	--	--
Due to Others	186,802	423,818	261,450	349,170
Total Liabilities	\$ 190,254	\$ 716,223	\$ 555,247	\$ 351,230
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 204,986	\$ 333,959	\$ 344,800	\$ 194,145
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 204,986	\$ 333,959	\$ 344,800	\$ 194,145
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	204,986	333,959	344,800	194,145
Total Liabilities	\$ 204,986	\$ 333,959	\$ 344,800	\$ 194,145
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 299,645	\$ 12,164,263	\$ 12,068,905	\$ 395,003
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 299,645	\$ 12,164,263	\$ 12,068,905	\$ 395,003
LIABILITIES				
Due to Other Funds	\$ --	\$ 4,465,963	\$ 4,465,963	\$ --
Due to Other Governments	297,275	7,692,245	7,597,564	391,956
Due to Others	2,370	6,055	5,378	3,047
Total Liabilities	\$ 299,645	\$ 12,164,263	\$ 12,068,905	\$ 395,003

WASHINGTON COUNTY, TEXAS

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 827	\$ 85,653	\$ 85,832	\$ 648
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 827	\$ 85,653	\$ 85,832	\$ 648
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	827	85,653	85,832	648
Total Liabilities	\$ 827	\$ 85,653	\$ 85,832	\$ 648
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ 9,331	\$ 11,528,592	\$ 11,501,949	\$ 35,974
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 9,331	\$ 11,528,592	\$ 11,501,949	\$ 35,974
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	9,331	11,528,592	11,501,949	35,974
Total Liabilities	\$ 9,331	\$ 11,528,592	\$ 11,501,949	\$ 35,974
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 89,519	\$ 797,061	\$ 786,266	\$ 100,314
Investments	--	--	--	--
Due from Other Funds	55,148	60,017	55,148	60,017
Total Assets	\$ 144,667	\$ 857,078	\$ 841,414	\$ 160,331
LIABILITIES				
Due to Other Funds	\$ --	\$ 105,366	\$ 105,366	\$ --
Due to Other Governments	144,667	751,712	736,048	160,331
Due to Others	--	--	--	--
Total Liabilities	\$ 144,667	\$ 857,078	\$ 841,414	\$ 160,331
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

EXHIBIT C-16

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 76	\$ 2	\$ --	\$ 78
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 76	\$ 2	\$ --	\$ 78
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	76	2	--	78
Total Liabilities	\$ 76	\$ 2	\$ --	\$ 78
Forfeiture				
ASSETS				
Cash and cash equivalents	\$ 20,975	\$ 15,613	\$ --	\$ 36,588
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 20,975	\$ 15,613	\$ --	\$ 36,588
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	20,975	15,613	--	36,588
Total Liabilities	\$ 20,975	\$ 15,613	\$ --	\$ 36,588
Cellular Phone				
ASSETS				
Cash and cash equivalents	\$ 2,153	\$ 57	\$ 50	\$ 2,160
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 2,153	\$ 57	\$ 50	\$ 2,160
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	2,153	57	50	2,160
Total Liabilities	\$ 2,153	\$ 57	\$ 50	\$ 2,160
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 12,228	\$ 1,028	\$ 5,830	\$ 7,426
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 12,228	\$ 1,028	\$ 5,830	\$ 7,426
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	12,228	1,028	5,830	7,426
Total Liabilities	\$ 12,228	\$ 1,028	\$ 5,830	\$ 7,426

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Jail Board				
ASSETS				
Cash and cash equivalents	\$ 22,675	\$ 602	\$ --	\$ 23,277
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 22,675	\$ 602	\$ --	\$ 23,277
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	22,675	602	--	23,277
Total Liabilities	\$ 22,675	\$ 602	\$ --	\$ 23,277
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 1,017,430	\$ 28,297,229	\$ 27,966,916	\$ 1,347,743
Investments	--	--	--	--
Due from Other Funds	55,148	60,017	55,148	60,017
Total Assets	\$ 1,072,578	\$ 28,357,246	\$ 28,022,064	\$ 1,407,760
LIABILITIES				
Due to Other Funds	\$ 55,148	\$ 7,307,460	\$ 7,302,591	\$ 60,017
Due to Other Governments	441,942	8,443,957	8,333,612	552,287
Due to Others	575,488	12,605,829	12,385,861	795,456
Total Liabilities	\$ 1,072,578	\$ 28,357,246	\$ 28,022,064	\$ 1,407,760

Capital Assets Used in the
Operation of Governmental Funds

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WASHINGTON COUNTY, TEXAS
COMPARATIVE SCHEDULES BY SOURCE OF
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
DECEMBER 31, 2009 AND 2008

EXHIBIT D-1

	<u>2009</u>	<u>2008</u>
Capital assets:		
Land	\$ 299,947	\$ 278,218
Buildings	11,993,664	7,793,864
Machinery and equipment	7,668,952	7,022,728
Infrastructure	78,531,612	76,613,044
Construction in progress	878,606	2,967,033
Total governmental capital assets	\$ <u>99,372,781</u>	\$ <u>94,674,887</u>
Total investment in capital assets	\$ <u>99,372,781</u>	\$ <u>94,674,887</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT D-2

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES

DECEMBER 31, 2009

<u>Governmental Funds Capital Assets</u>	<u>12/31/08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Inventory Adjustment</u>	<u>12/31/09</u>
Land	\$ 278,218	\$ 21,729	\$ --	\$ --	\$ 299,947
Buildings	7,793,864	184,217	--	4,015,582	11,993,663
Machinery and Equipment	7,022,728	991,429	345,205	--	7,668,952
Infrastructure	76,613,044	2,209,375	290,807	--	78,531,612
Construction in progress	2,967,033	1,927,156	--	(4,015,582)	878,607
Total Capital Assets	\$ 94,674,887	\$ 5,333,906	\$ 636,012	\$ --	\$ 99,372,781

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, 2009

Function and Activity	Capital Assets December 31, 2008	Additions	Deductions	Transfers	Capital Assets December 31, 2009
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	6,538	--	6,538	--	--
County Clerk	68,538	--	--	--	68,538
Veteran's Office	--	--	--	--	--
County auditor	--	--	--	--	--
Law Library	--	--	--	--	--
Finance and Administration	--	--	--	--	--
Total General Administration	84,518	--	6,538	--	77,980
Judicial:					
District Court	--	--	--	--	--
District Attorney	51,222	49,912	--	--	101,134
District Clerk	57,805	10,000	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	6,500	15,592	--	--	22,092
Justice Court Number 2	6,500	15,592	--	--	22,092
Justice Court Number 3	19,589	15,592	--	--	35,181
Justice Court Number 4	6,500	15,592	--	--	22,092
Total Judicial	157,630	122,280	--	--	279,910
Legal:					
County Attorney	--	62,588	--	--	62,588
Total Legal	--	62,588	--	--	62,588
Elections:					
Elections	271,110	--	--	--	271,110
Total Elections	271,110	--	--	--	271,110
Financial Administration:					
Tax Assessor Collector	17,614	39,251	--	--	56,865
County Treasurer	28,915	--	--	--	28,915
Total Financial Administration	46,529	39,251	--	--	85,780
Public Facilities:					
County Courthouse	116,310	--	--	--	116,310
Total Public Facilities	116,310	--	--	--	116,310

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, 2009

Function and Activity	Capital Assets December 31, 2008	Additions	Deductions	Transfers	Capital Assets December 31, 2009
Public Safety:					
Constable Number 1	\$ --	\$ --	\$ --	\$ --	\$ --
Constable Number 2	23,418	--	--	--	23,418
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,090,861	276,827	100,386	--	1,267,302
Department of Public Safety	--	--	--	--	--
County Jail	210,786	45,273	--	--	256,059
Probation	6,854	--	--	--	6,854
Fire Protection	25,105	14,820	--	--	39,925
Emergency Management	73,987	6,614	--	--	80,601
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	1,431,011	343,534	100,386	--	1,674,159
Health and Welfare:					
Environmental	118,324	--	18,381	--	99,943
Emergency Medical Service	837,548	414,240	198,525	--	1,053,263
Total Health and Welfare	955,872	414,240	216,906	--	1,153,206
Culture and Recreation:					
Fairgrounds	273,515	9,536	--	--	283,051
Total Culture and Recreation	273,515	9,536	--	--	283,051
Conservation:					
Extension Service	--	--	--	--	--
Total Conservation	--	--	--	--	--
Public Transportation:					
Road and Bridge	3,686,233	--	21,375	--	3,664,858
Total Public Transportation	3,686,233	--	21,375	--	3,664,858
Total Machinery and Equipment	\$ 7,022,728	\$ 991,429	\$ 345,205	\$ --	\$ 7,668,952

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	106
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	112
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity	118
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.	
Demographic and Economic Information	122
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.	
Operating Information	126
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.	

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 SEVEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental Activities							
Invested in Capital Assets,							
Net of Related Debt	\$ 10,402,475	\$ 14,084,229	\$ 14,755,155	\$ 15,632,961	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058
Restricted	131,607	180,631	193,827	236,840	6,179,609	3,347,594	2,123,739
Unrestricted	9,788,767	7,891,860	8,436,878	8,926,638	4,408,438	6,666,108	10,452,835
Total Governmental Activities Net Assets	\$ 20,322,849	\$ 22,156,720	\$ 23,385,860	\$ 24,796,439	\$ 27,309,252	\$ 27,980,873	\$ 32,873,632

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 SEVEN FISCAL YEARS
(ACCURAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Expenses							
Governmental Activities:							
General administration	\$ 2,548,425	\$ 2,169,550	\$ 2,095,650	\$ 2,310,350	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107
Judicial	1,581,687	1,676,158	1,645,084	1,703,681	1,819,939	2,033,467	1,878,601
Legal	223,311	238,803	259,424	295,006	286,252	318,552	256,107
Elections	12,718	33,139	23,745	52,501	80,941	143,025	120,467
Financial administration	475,835	492,774	494,043	502,310	526,021	543,000	555,346
Public facilities	174,011	139,616	197,887	147,049	198,215	205,363	167,593
Public safety	2,997,607	3,250,078	3,311,667	3,597,156	3,807,837	4,134,627	3,786,082
Public transportation	4,996,514	3,693,283	4,113,431	3,150,223	3,488,002	3,593,139	3,333,454
Health and welfare	1,511,774	2,297,822	2,339,473	2,538,751	2,573,518	3,300,213	2,667,005
Culture and recreation	406,507	389,018	422,663	350,449	401,394	470,385	404,081
Conservation	128,794	126,231	129,134	128,835	136,557	179,561	195,992
Data processing	46,095	52,296	74,212	81,945	105,152	129,155	395,330
Interest on long-term debt	65,845	37,354	30,316	14,319	74,880	217,233	213,854
Total Governmental Activities Expenses	15,169,123	14,596,122	15,136,729	14,872,575	15,941,592	18,329,250	16,602,019
Program Revenues							
Governmental Activities:							
Charges for services:							
General administration	421,669	380,373	303,483	496,005	534,782	604,537	669,603
Judicial	823,827	1,035,250	1,059,824	823,535	1,193,574	1,112,238	1,262,508
Legal	22,505	18,204	21,136	18,944	18,476	12,952	10,082
Elections	--	2,716	--	--	--	4,838	--
Financial administration	218,238	216,200	226,050	267,093	250,430	248,002	257,838
Public facilities	--	--	33,452	41,713	39,905	35,483	41,439
Public safety	142,072	346,376	96,559	178,008	95,736	87,418	52,178
Public transportation	1,203,714	1,240,796	1,159,706	1,162,387	1,213,741	1,206,589	1,167,532
Health and welfare	898,219	1,134,317	1,589,742	841,016	1,622,696	1,128,597	2,842,336
Culture and recreation	45,727	69,005	54,194	65,343	78,092	64,951	63,389
Conservation	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--
Operating Grants and Contributions	499,781	1,206,617	1,274,537	1,147,641	1,132,988	1,498,788	770,170
Capital Grants and Contributions	707,601	834,000	73,896	--	128,784	139,454	976,286
Total Governmental Activities Program Revenue	4,983,353	6,483,854	5,892,579	5,041,685	6,309,204	6,143,847	8,113,361
Total Primary Government Net Expense	\$ (10,185,770)	\$ (8,112,268)	\$ (9,244,150)	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)

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 SEVEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Net (Expense)/Revenue							
Governmental Activities	\$ (10,185,770)	\$ (8,112,268)	\$ (9,243,950)	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)
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	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949
Sales Taxes	1,480,313	1,536,129	1,710,323	1,860,749	1,967,078	2,093,743	1,945,697
Mixed Beverage Taxes	19,861	16,676	19,868	22,507	22,826	29,763	28,698
Unrestricted Grants and Contributions	--	--	--	--	--	--	--
Investment Earnings	304,734	279,530	290,040	409,109	625,919	666,243	457,061
Miscellaneous	318,533	214,265	233,232	232,049	167,332	208,375	233,145
Gain (Loss) on Sale of Capital Assets	49,885	28,603	(34,399)	(16,649)	(51,889)	(145)	(189,133)
Total Governmental Activities	\$ 9,546,566	\$ 9,875,439	\$ 10,472,190	\$ 11,241,469	\$ 12,145,201	\$ 12,857,024	\$ 13,381,417
Change in Net Assets							
Governmental Activities	\$ (639,204)	\$ 1,763,171	\$ 1,228,240	\$ 1,410,579	\$ 2,512,813	\$ 671,621	\$ 4,892,759

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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 16,332	\$ --	\$ --	\$ --
Unreserved	8,302,572	9,309,754	5,484,375	5,000,347	4,204,175	4,422,171	4,829,020	5,280,797	4,873,972	5,723,629
Total General Fund	<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>	<u>\$ 5,280,797</u>	<u>\$ 4,873,972</u>	<u>\$ 5,723,629</u>
All Other Governmental Funds										
Reserved	\$ 356,802	\$ 306,654	\$ 262,894	\$ 288,856	\$ 64,335	\$ 78,474	\$ 312,206	\$ 441,736	\$ 511,264	\$ 799,791
Unreserved, Reported In:										
Special Revenue Funds	3,376,364	3,672,428	2,522,777	2,018,857	1,612,968	1,252,425	2,297,517	3,106,813	3,609,211	3,984,050
Capital Projects Funds	--	--	--	--	--	--	--	5,881,444	2,908,896	1,611,492
Total All Other Governmental Funds	<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>	<u>\$ 9,429,993</u>	<u>\$ 7,029,371</u>	<u>\$ 6,395,333</u>

TABLE E-5

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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	\$ 8,243,724	\$ 8,288,531	\$ 8,597,487	\$ 8,905,665	\$ 9,330,514	\$ 8,209,092	\$ 10,614,655	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931
Intergovernmental	306,104	588,319	617,813	686,406	2,355,880	818,848	1,274,702	1,181,768	1,425,979	932,913
Licenses, permits and fees	866,881	900,680	948,285	915,666	885,079	229,808	946,189	965,377	944,132	937,879
Fines and forfeitures	716,593	732,915	678,998	668,709	844,352	1,077,407	1,048,213	969,690	969,690	1,023,641
Charges for services	1,463,636	1,541,898	1,705,482	1,765,004	1,923,688	1,251,171	2,468,183	2,653,216	2,725,913	3,031,231
Interest	771,294	712,217	632,988	304,734	279,530	194,344	409,109	625,919	666,242	457,059
Miscellaneous	189,455	539,300	315,807	425,955	349,369	977,183	389,837	331,410	630,347	581,618
Total Revenues	12,557,687	13,303,860	13,496,860	13,672,139	15,988,412	12,212,121	17,180,082	18,227,471	19,341,913	19,793,272
Expenditures										
General Administration	1,283,172	1,425,688	1,489,951	2,432,196	2,068,942	4,271,948	2,482,208	2,378,304	3,041,397	2,724,790
Judicial	1,139,578	1,330,864	1,514,091	1,569,213	1,659,605	823,459	1,685,302	1,845,296	1,990,444	1,952,380
Legal	197,510	168,302	194,159	222,003	236,931	397,612	292,261	291,384	311,911	299,289
Elections	20,033	8,437	23,956	48,388	29,449	27,881	56,153	122,989	122,989	95,744
Financial Administration	406,127	424,865	463,379	486,612	490,900	358,360	501,114	529,086	534,602	576,256
Public Facilities	179,353	156,665	210,928	175,139	157,362	393,639	161,251	187,644	148,388	121,298
Public Safety	2,427,133	2,614,173	2,779,112	2,788,571	3,169,847	2,395,288	3,497,270	3,722,516	3,975,468	3,840,776
Public Transportation	3,489,332	3,475,366	4,095,829	4,594,125	5,213,646	2,289,428	3,605,571	4,341,269	4,644,373	4,395,433
Health and Welfare	1,270,573	1,162,979	1,563,231	1,493,329	2,353,097	367,068	2,555,426	2,581,372	3,281,820	2,874,720
Culture and Recreation	443,139	464,495	2,104,398	423,439	375,216	192,690	366,088	387,861	458,620	393,356
Conservation	136,055	132,078	138,692	130,486	126,140	111,108	128,540	136,563	128,977	145,331
Nondepartmental	43,360	132,192	87,589	--	--	--	--	--	--	--
Data Processing	--	--	--	46,095	52,296	52,490	77,275	102,965	134,031	386,219
Capital outlay	--	--	--	--	380,095	--	--	121,401	3,128,066	1,322,700
Debt Service	--	--	--	--	--	--	--	--	--	--
Principal	260,000	280,000	300,000	320,000	365,000	411,154	390,000	360,000	240,000	245,000
Interest	125,023	104,223	88,263	71,163	24,790	45,380	20,753	9,720	207,872	216,480
Bond issue costs	--	--	--	--	20,623	--	--	85,000	--	--
Total Expenditures	11,420,388	11,883,327	15,053,578	14,800,759	16,723,939	12,109,624	15,790,940	17,136,534	22,348,958	19,589,772
Excess of Revenues	1,137,299	1,420,533	(1,556,718)	(1,128,620)	(755,527)	102,497	1,389,142	1,090,937	(3,007,045)	203,500
Over (Under) Expenditures										
Other Financing Sources (Uses)										
Debt issued	--	--	--	105,470	330,099	105,470	--	6,000,000	--	--
Proceeds from Capital Lease	61,656	25,389	13,268	49,885	--	--	31,790	125,724	165,378	--
Sale of capital assets	825,792	452,813	1,155,533	878,826	--	--	990,748	837,477	721,511	1,038,863
Transfers In	(1,025,792)	(632,813)	(1,555,533)	(878,826)	--	(878,826)	(990,748)	(837,477)	(721,511)	(1,038,863)
Transfers Out	--	--	--	--	--	--	--	--	--	--
Total Other Financing Sources (Uses)	(138,344)	(154,611)	(386,732)	155,355	330,099	105,470	31,790	6,164,778	204,427	12,119
Net Change in Fund Balances	\$ 998,955	1,265,922	(1,943,450)	(975,265)	(425,428)	207,967	1,420,932	7,255,715	(2,802,618)	215,619
Debt Service As A Percentage Of Noncapital Expenditures	3.4%	3.2%	2.6%	2.6%	2.5%	3.8%	2.6%	3.1%	2.7%	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
2000	\$ 6,925,168	\$ 1,291,085	\$ 27,471	\$ 8,243,724
2001	6,753,523	1,507,577	27,431	8,288,531
2002	7,115,874	1,451,207	30,406	8,597,487
2003	5,981,687	1,480,313	28,862	7,490,862
2004	7,770,413	1,536,129	23,972	9,330,514
2005	8,260,737	1,710,323	19,868	9,990,928
2006	8,731,399	1,860,749	22,507	10,614,655
2007	9,431,664	1,967,078	22,826	11,421,568
2008	9,856,104	2,093,743	29,763	11,979,610
2009	10,854,536	1,945,697	28,698	12,828,931
Percent Change 2000-2009	56.7%	50.7%	4.5%	55.6%

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

TABLE E-7

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

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2000	\$ 1,893,014,065	\$ 255,746,682	\$ 728,801,635	\$ 1,419,959,112	0.4840	\$ 1,419,959,112	100.00%
2001	2,155,170,894	263,206,785	826,469,329	1,591,908,350	0.4500	1,591,908,350	100.00%
2002	2,220,857,648	291,028,884	833,102,104	1,678,784,428	0.4506	1,678,784,428	100.00%
2003	2,403,584,871	280,753,210	962,633,522	1,721,704,559	0.4516	1,721,704,559	100.00%
2004	2,653,651,784	281,716,131	1,073,142,584	1,862,225,331	0.4435	1,862,225,331	100.00%
2005	3,013,283,207	115,469,697	1,125,364,640	2,003,388,264	0.4435	2,003,388,264	100.00%
2006	3,599,782,017	126,306,573	1,521,514,127	2,204,574,463	0.4335	2,204,574,463	100.00%
2007	3,856,161,072	137,731,867	1,689,092,817	2,304,800,122	0.4349	2,304,800,122	100.00%
2008	4,556,437,301	145,219,238	2,075,524,320	2,626,132,219	0.4260	2,626,132,219	100.00%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	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		
2000	\$ 0.4604	0.0236	0.4840	0.8700	2.8669	0.3576	\$	4.5785
2001	0.4256	0.0244	0.4500	0.8950	2.9331	0.3544		4.6325
2002	0.4283	0.0223	0.4506	0.9116	3.1350	0.3749		4.8721
2003	0.4287	0.0229	0.4516	0.9116	3.1410	0.3767		4.8809
2004	0.4218	0.0217	0.4435	0.9362	3.0394	0.3752		4.7943
2005	0.4203	0.0232	0.4435	0.9662	3.1400	0.3710		4.9207
2006	0.4145	0.0190	0.4335	1.0063	2.8445	0.3713		4.6556
2007	0.4094	0.0255	0.4349	1.0063	2.1484	0.3748		3.9644
2008	0.4057	0.0203	0.4260	0.8242	2.3840	0.3732		4.0074
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745		3.9529

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	2009			2000		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Enervest Operating LLC	\$ 116,248,820	1	4.43%	\$ --	--	--
Blue Bell Creameries	37,500,294	2	1.43%	30,138,980	4	2.12%
Valmont/ALS	31,611,140	3	1.20%	13,900,140	7	0.98%
LCRA Transmission Srv Corp	28,867,710	4	1.10%	--	--	--
Chesapeake Operating Inc.	27,687,190	5	1.05%	--	--	--
ETC Texas Pipeline LTD	24,146,260	6	0.92%	66,006,980	1	4.65%
Moore Wallace North America	15,579,900	7	0.59%	--	--	--
MIC Group LLC	13,854,660	8	0.53%	27,562,650	5	1.94%
Germania Farm Mutual Aid	11,794,720	9	0.45%	11,359,190	9	0.80%
Mount Vernon Mills Inc.	11,777,040	10	0.45%	32,278,550	3	2.27%
Union Pacific Resources	--	--	--	50,406,520	2	3.55%
Southwestern Bell Tele. Co.	--	--	--	16,704,240	6	1.18%
Ferguson Burleson Cty Gas	--	--	--	12,629,830	8	0.89%
Cleaners Hangers Company	--	--	--	10,718,070	10	0.75%
Subtotal	319,067,734		12.16%	271,705,150		19.13%
Remaining roll	2,305,701,406		87.84%	1,148,253,962		80.87%
Total Tax Roll	\$ 2,624,769,140		100.00%	\$ 1,419,959,112		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
2000	\$ 6,873,602	5,947,385	86.53%	912,662	6,860,047	99.80%
2001	7,168,194	6,195,162	86.43%	959,454	7,154,616	99.81%
2002	7,550,141	6,203,734	82.17%	1,332,560	7,536,294	99.82%
2003	7,749,465	6,945,213	89.62%	788,492	7,733,705	99.80%
2004	8,239,532	6,925,968	84.06%	1,294,744	8,220,712	99.77%
2005	8,854,181	7,119,197	80.40%	1,709,249	8,828,446	99.71%
2006	8,662,269	8,243,244	95.16%	379,230	8,622,474	99.54%
2007	9,868,180	6,696,240	67.86%	3,105,319	9,801,559	99.32%
2008	11,001,543	7,529,945	68.44%	3,325,632	10,855,577	98.67%
2009	10,986,024	7,930,365	72.19%	--	7,930,365	72.19%

Source: Washington County Appraisal District.

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

	Calendar Year									
	2000 (1)	2001 (1)	2002	2003	2004	2005	2006	2007	2008	2009
Agriculture, Forestry, Fishing	\$ --	\$ --	\$ 424,521	\$ 486,757	\$ 794,347	\$ 683,028	\$ 840,273	\$ 875,957	\$ 825,056	\$ 883,179
Mining, Quarrying, Oil & Gas Extraction	--	--	4,429,019	4,074,180	5,031,752	5,795,590	9,988,519	13,291,271	15,121,252	7,366,365
Construction	--	--	5,651,746	7,251,055	6,033,882	6,219,090	7,158,483	12,444,050	11,623,105	10,926,290
Manufacturing	--	--	15,720,718	14,206,439	14,490,189	15,920,090	22,109,669	21,320,761	31,212,300	16,999,814
Wholesale Trade	--	--	11,726,580	11,439,626	12,569,848	14,633,361	18,894,769	20,173,172	21,178,974	20,115,000
Retail Trade	--	--	132,653,269	136,164,568	140,613,223	164,917,205	177,476,490	187,303,876	196,109,138	199,311,363
Transportation, Warehousing	--	--	63,083	160,143	110,151	525,320	677,844	678,903	867,649	844,699
Information	--	--	3,567,788	41,037,793	47,000,979	3,799,529	3,566,199	8,009,760	3,244,115	4,020,651
Finance, Insurance	--	--	1,228,011	1,073,465	813,183	949,048	1,182,103	1,074,663	1,399,762	2,649,199
Real Estate, Rental, Leasing	--	--	4,757,216	4,061,529	4,780,975	5,886,379	7,037,224	9,124,739	9,840,229	9,056,098
Professional, Scientific, Technical Services	--	--	2,779,794	3,237,794	2,975,877	3,256,781	3,502,326	3,469,522	4,158,079	2,880,206
Admin, Support, Waste Mgmt, Remediation	--	--	8,989,897	9,267,636	10,677,395	11,560,766	13,190,979	13,546,035	13,755,153	11,571,632
Education Services	--	--	--	1,963,393	1,766,503	1,464,746	1,795,168	2,078,487	2,007,344	2,005,029
Health Care, Social Assistance	--	--	41,728	--	29,011	41,445	33,136	101,972	160,959	138,637
Arts, Entertainment, Recreation	--	--	1,423,211	1,392,056	1,384,150	1,271,849	1,345,394	1,830,592	2,188,321	2,320,025
Accommodation, Food Services	--	--	27,223,922	27,298,823	28,656,885	31,888,757	34,995,646	37,475,500	39,299,377	39,546,344
Other Services	--	--	7,773,947	8,097,578	8,926,551	9,114,023	9,127,128	9,740,900	10,543,028	10,476,284
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	\$ 363,533,841	\$ 341,110,815
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) 2000 to 2001 not available

WASHINGTON COUNTY, TEXAS

DIRECT AND OVERLAPPING SALES TAX RATES

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	County Direct Rate	City of Brenham	State
2000	0.50%	1.50%	6.25%
2001	0.50%	1.50%	6.25%
2002	0.50%	1.50%	6.25%
2003	0.50%	1.50%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	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			
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	
2008	--	5,760,000	5,760,000	243,038	195,634		438,672	197	
2009	--	5,515,000	5,515,000	98,874	160,972		259,846	178	

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2000	\$ 2,766,055	0.33%	91
2001	2,367,906	0.27%	78
2002	1,887,916	0.21%	61
2003	1,532,216	0.17%	49
2004	1,733,108	0.19%	56
2005	1,470,280	0.15%	47
2006	904,588	0.09%	28
2007	6,494,819	0.58%	201
2008	6,198,672	0.54%	197
2009	5,774,846	0.48%	178

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		
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
2008	--	--	5,760,000	5,760,000	0.22%	183
2009	--	--	5,255,000	5,255,000	0.20%	162

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	\$ 19,375,919	37.44%	\$ 7,254,732
City of Burton	325,000	0.65%	2,103
School Districts			
Brenham Independent School District	32,606,441	70.45%	22,971,890
Burton Independent School District	7,705,000	13.37%	1,030,467
Junior College			
Blinn Junior College	--	100.00%	--
Water District			
Oak Hill Fresh Water District	--	1.19%	--
Subtotal, Overlapping Debt			<u>31,259,191</u>
County Direct Debt	5,515,000	100.00%	<u>5,515,000</u>
Total Direct and Overlapping Debt			<u>\$ 36,774,191</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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed Value of Property	\$ 2,086,155,337	\$ 2,334,473,860	\$ 2,440,899,898	\$ 2,617,971,659	\$ 2,874,597,521	\$ 3,013,283,207	\$ 3,599,782,017	\$ 3,856,161,072	\$ 4,556,437,301	\$ 5,042,854,781
Debt Limit, 10% of Assessed Debt	206,615,534	233,447,388	244,089,990	261,797,166	287,459,752	301,328,321	359,978,202	385,616,107	455,643,730	504,285,478
Amount of Debt Applicable to Limit										
General Obligation Bonds	1,990,000	1,710,000	1,410,000	1,090,000	1,125,000	750,000	360,000	6,000,000	5,760,000	5,515,000
Less Resources for Repayment	(356,802)	(306,654)	(172,476)	(202,705)	(126,526)	(133,730)	(198,219)	(298,165)	(403,857)	(478,592)
Total Net Debt Applicable to Limit	1,633,198	1,403,346	1,237,524	887,295	998,474	616,270	161,781	5,701,835	5,356,143	5,036,408
Legal Debt Margin	\$ 204,982,336	\$ 232,044,042	\$ 242,852,466	\$ 260,909,871	\$ 286,461,278	\$ 300,712,051	\$ 359,816,421	\$ 379,814,272	\$ 450,287,587	\$ 499,249,070
Total Net Debt Applicable to the Limit										
As a Percentage of Debt Limit	0.79%	0.60%	0.51%	0.34%	0.35%	0.20%	0.04%	1.48%	1.18%	1.00%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 5,042,854,781
Debt Limit (10% of Assessed Value)	504,285,478
Debt Applicable to Limit:	
General Obligation Bonds	5,515,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	478,592
Total Net Debt Applicable to Limit	5,036,408
Legal Debt Margin	\$ 499,249,070

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Population (1)	30,373	30,503	30,709	30,964	31,161	31,248	32,000	32,360	31,396	32,412
Personal Income - (000's) (1)	\$ 845,159	\$ 873,030	\$ 879,028	\$ 886,623	\$ 931,157	\$ 965,934	\$ 988,224	\$ 1,111,641	\$ 1,137,483	\$ 1,195,879
Per Capita Personal Income (1)	\$ 27,826	\$ 28,621	\$ 28,624	\$ 28,634	\$ 29,882	\$ 29,882	\$ 30,882	\$ 34,929	\$ 35,618	\$ 36,896
Median Age (1)	36	36	37	37	37	37	37	37	37	38
School Enrollment (2)	5,076	5,165	5,169	5,162	5,390	5,286	5,287	5,288	5,144	5,275
College Enrollment (3)	n/a	12,588	13,806	14,057	14,027	14,360	14,046	14,616	15,607	17,155
Unemployment (4)	3.60%	3.50%	4.30%	5.00%	4.80%	4.50%	4.30%	4.10%	4.10%	6.10%

(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	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Blinn College	900	1	5.93%	850	2	5.85%
Brenham State School	880	2	5.79%	1,062	1	7.30%
Blue Bell Creameries	786	3	5.18%	741	3	5.10%
Brenham I.S.D.	719	4	4.73%	620	4	4.26%
Wal-Mart Supercenter	380	5	2.50%	241	9	1.66%
Germania Insurance	324	6	2.13%	285	6	1.96%
Trinity Medical Center	285	7	1.88%	250	8	1.72%
City of Brenham	235	8	1.55%	--	--	--
Sealy Mattress	211	9	1.39%	261	7	1.80%
Valmart A.L.S.	203	10	1.34%	240	10	1.65%
Brenham Wholesale	193	11	1.27%	--	--	--
Washington County	193	12	1.27%	145	11	1.00%
Mount Vernon Mills	--		--	350	5	2.41%
Total	<u>5,309</u>		<u>34.96%</u>	<u>5,045</u>		<u>34.70%</u>
Total employment	<u>15,186</u>		<u>100.00%</u>	<u>14,540</u>		<u>100.00%</u>

Mount Vernon Mills

Source:

Texas Workforce Commission

Texas Metropolitan Statistical Area Data

Economic Development Foundation of Brenham

Washington County

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Administration	n/a	n/a	9	8	8	8	8	9	17	21
Judicial/Courts	n/a	n/a	33	30	31	31	29	31	31	30
Legal	n/a	n/a	3	3	3	3	3	4	5	5
Financial Administration	n/a	n/a	7	7	7	7	7	7	8	7
Public Facilities	n/a	n/a	3	3	3	3	3	5	3	3
Public Safety	n/a	n/a	58	56	57	57	60	65	57	65
Public Transportation	n/a	n/a	29	31	31	30	29	29	29	27
Health and Welfare	n/a	n/a	23	22	21	27	25	27	39	37
Culture and Recreation	n/a	n/a	3	4	3	3	3	3	5	4
Conservation	n/a	n/a	2	2	2	2	2	2	5	5
Elections	n/a	n/a	--	--	--	--	--	--	--	2
Agriculture and Marine Services	n/a	n/a	6	7	7	6	7	7	--	--
Total	n/a	n/a	n/a	n/a	173	177	176	189	199	206

Source: County human resources.

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WASHINGTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	2000	2001	2002	2003	2004	2005
General Government						
Marriage license issued	274	276	285	225	262	256
Birth certificates	347	326	335	335	370	335
Death certificates	347	297	318	346	334	347
Judicial						
County court						
Instruments recorded	6,881	9,267	8,764	9,241	8,403	8,148
Probate cases filed	152	156	160	158	172	162
Civil cases filed	120	92	116	115	157	218
Criminal Cases-County Attorney	788	915	785	889	987	941
District court						
Civil cases filed	220	145	143	226	172	158
Tax cases filed	--	72	49	66	51	39
Civil motions filed	26	20	13	17	14	13
Criminal Cases Filed	215	231	246	277	243	272
Criminal motions filed	95	88	98	129	142	87
Justice Court						
Cases filed	9,348	10,177	6,574	7,621	8,762	10,678
Fines/court cost collected	\$ 1,015,714	\$ 1,172,203	\$ 1,012,327	\$ 985,257	\$ 1,239,795	\$ 1,370,050
County Court at Law						
Cases filed	278	297	352	345	376	378
Motions filed	120	110	161	134	100	178
Juvenile						
Cases filed	82	71	78	66	75	64
Legal						
County Attorney						
Restitution	\$ 85,342	\$ 91,082	\$ 82,077	\$ 74,174	\$ 80,420	\$ 77,820
Merchant Fees	\$ 22,831	\$ 29,603	\$ 25,414	\$ 29,237	\$ 29,900	\$ 29,872
Public Safety						
Total Warrants Served	350	n/a	241	308	259	180
Sheriff Sales	--	n/a	--	--	--	--
Jail bookings	2,556	n/a	2,717	3,246	3,453	2,885
Jail average daily occupancy	66	n/a	77	87	95	86
Public Facilities						
Fairground Rentals Dollars	\$ 94,909	\$ 56,612	\$ 111,488	\$ 109,285	\$ 121,247	\$ 109,907
Arena Rental Dollars	\$ n/a	\$ 38,326	\$ 22,056	\$ 40,769	\$ 20,789	\$ 21,509
Event Center Dollars	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ 26,155	\$ 25,245
VIP Room	\$ n/a	\$ n/a	\$ n/a	\$ n/a	--	--
Road and Bridge						
Miles of County Roads	620	620	620	624	624	625
Miles of paved roads	211	229	258	285	285	319
Miles of unpaved roads	409	391	362	339	339	306

Source: County offices.

TABLE E-20

2006	2007	2008	2009
305	250	279	261
374	422	507	399
295	329	324	302
7,650	7,300	7,015	6,388
183	159	176	169
237	268	201	219
1,159	1,153	1,124	1,120
187	166	143	137
78	61	84	98
9	3	3	7
229	277	323	25
121	102	115	113
11,163	9,743	8,066	11,600
\$ 1,621,613	\$ 1,593,003	\$ 1,371,676	\$ 1,642,824
341	328	318	304
247	221	172	197
43	40	48	43
\$ 63,283	\$ 53,816	\$ 51,987	\$ 43,385
\$ 23,694	\$ 20,589	\$ 19,825	\$ 14,800
239	188	190	454
--	--	--	--
3,131	2,879	2,894	3,005
106	91	97	103
\$ 79,472	\$ 70,293	\$ 82,168	\$ 72,168
\$ 27,674	\$ 30,818	\$ 23,399	\$ 27,867
\$ 33,465	\$ 34,555	\$ 36,800	\$ 36,208
--	--	--	6,200
625	625	625	626
325	338	352	375
300	287	273	251

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

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	--	--	--	--	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	13	13	13	13	13	15	15	15
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	--	--	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	--	--	--	--	--	--	--	--
Road and Bridge										
Miles of Paved Roads	211	229	258	285	285	319	325	338	352	626
Miles of Unpaved Roads	409	391	362	339	339	306	300	287	273	375
Bridges	121	121	121	122	122	122	122	122	122	251

Source: County offices.