

**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
FOR THE YEAR ENDED DECEMBER 31, 2017

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR

SHARON STOLZ

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**WASHINGTON COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2017**

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*Introductory Section*

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**Sharon Stolz**  
**Washington County Auditor**

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September 25, 2018

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

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for Washington County for the fiscal year ended December 31, 2017. State law, V.T.C.A. LCC 114.025 and 115.045, require that Washington County publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

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

### **Profile of the Government**

Washington County, incorporated in 1837, is located in the center of the "core" of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county approximately 610 square miles in area with a 2010 census population of 33,718, an increase of 11.0% from the 2000 census of 30,373. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

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

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

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

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

### **Factors Affecting Financial Condition**

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

#### **Local Economy**

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

- Sales Tax – Although sales tax was not budgeted to increase in 2017 over the prior year, actual performance for FY17 exceeded the budgeted amount by 8.13%.
- Property Valuations – The property valuations increased 3.82% from \$3,311,799,041 in FY16 to \$3,438,471,949 in FY17. During the year, the County had \$ 60,200,154 in new property added to the tax rolls.

- Unemployment Rate for the County – The unemployment rate for Washington County in December 2017 was 4.2 percent, which is down from the 5.1 percent rate one year ago. The current rate compares to the state's average unemployment rate of 3.9 percent for the same time period.

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

In addition, the County benefited from the return of a manufacturer facility. Highlights for the year are noted below.

- Plans were solidified to construct an expansion of the Hodde Tech Center workforce training facility thanks to a \$1.35 million EDA grant and local matching funds of over \$ 640,000, and an agreement was signed with Blinn College to operate and administer the new facility. A groundbreaking was held in January 2017, and the Grand Opening Ceremony for the new Technical Education Annex was celebrated on September 14<sup>th</sup>.
- Hurricane Harvey brought devastation to the greater Gulf Coast area, and manufacturer Industrial Lighting Systems left a flooded property in Cypress to open a new facility in Brenham. It reopened its business in the industrial zone on East Tom Green Street near Blue Bell Road.
- The **2017 Business Retention & Expansion Survey** was published with input from large employers in Brenham/Washington County.
- Additional industrial land was acquired by the BCDC, and the 45-acre Gurrech tract became the new Section 4 of the Southwest Industrial Park.
- The City of Brenham and Washington County collected a combined \$ 9,156,710 in sales tax revenue during Calendar Year 2017, an increase of 5.3% from 2016.

A contributing factor to Washington County's current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eleven active tax abatements for the fiscal year 2017.

### **Long Term Financial Planning**

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners' Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners' Court consistently emphasize maintaining sufficient undesignated fund balance levels (unreserved net assets) to meet first quarter obligations of payroll and operating costs, and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

## **Cash Management**

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

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

## **Risk Management**

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

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

## **Major Initiatives review and rewrite first paragraph**

2017 included the implementation of a new financial software along with new 911E dispatching software, intensified oil and gas exploration, transportation improvements due to flooding, construction of improved State Highways and a new Bridge, plans for a new Road and Bridge location, along with plans for county sponsored locations in Burton and Washington for the Advanced Community Paramedic program.

Washington County made strides in accounting methods, installing a new financial software system that allows officials to monitor finances in "real time."

The county also invested in new dispatching software, with a goal of trimming precious seconds off response times to emergencies. For Emergency Medical Services the "closest unit allocation" is operational through Zuercher 911 software which means quicker response time and the mapping component in much improved.

The oil and gas exploration has been intensifying in 2017 and continues.

Also, May 26 and 27, 2016, the City of Brenham received 20.5 inches of rain during the 24 hour period from 7 a.m. on May 26 to 7 a.m. the next day, believed to be a record by far since weather totals have been kept. Rainfall amounts around the county ranged from 17-24 inches, according to reports. The price tag put on all the county damage is upwards of \$4.7 million. Federal Emergency Management Agency (FEMA), is covering 75 percent of the costs of eligible repair projects. Recovery from the May floods dominated 2017.

Hurricane Harvey smashed into Texas in late August 2017. Harvey arrived the night of August 25<sup>th</sup> as a category 4 hurricane. Harvey brought between 20-25 inches of rainfall locally. The hurricane brought days of rainfall to Southeast Texas, particularly Houston, triggering devastating flooding. Washington County was considered a "pass-through" city with evacuees urged to find shelter in later cities.

At the beginning of 2015, the intersection of North Park and Highway 36 Loop was completed after four years. This was the first step to make a four lane divided highway from Highway 290 to that intersection. The \$14.3 million project was completed in the late Spring of 2018.

Currently, work has begun on the construction of a new replacement bridge on Highway 105 at the Brazos River. Ten percent of the land acquisition funding comes from the county while the other ninety percent comes from the state. All other funding is by the State. There is also a long range plan for Highway 105 to become four lanes. These improvements will enhance motorist safety. Due to excessive rainfalls causing erosion, this project could potentially take up to two additional years to finish.

Plans continue for a future Road and Bridge location on 21.45 acres purchased off of Hwy 36 North in 2015. An architect has been hired as the process begins.

Another project that came into effect in 2015 to benefit the people of Washington County was the development of the Advanced Community Paramedic program. On April 1, 2016 a full-time advanced community paramedic was placed in Burton City Hall, a small community west of Brenham, equipped with an emergency vehicle along with emergency equipment, allowing a paramedic to be on the scene in three minutes versus the 12 minutes it would take enroute from Brenham. In 2017 land was purchased off of Hwy 290, Burton, and a county building to house paramedics and equipment is in progress. Also, in 2016, the program has expanded to the Chappell Hill community, east of Brenham using an existing building. There are plans to expand the program into the Washington area in 2018, and building plans are in the process as we partner with the Washington Volunteer Fire Department.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual report for the fiscal year ended December 31, 2016. This is the seventh consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Sharon Stolz  
Washington County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Washington County  
Texas**

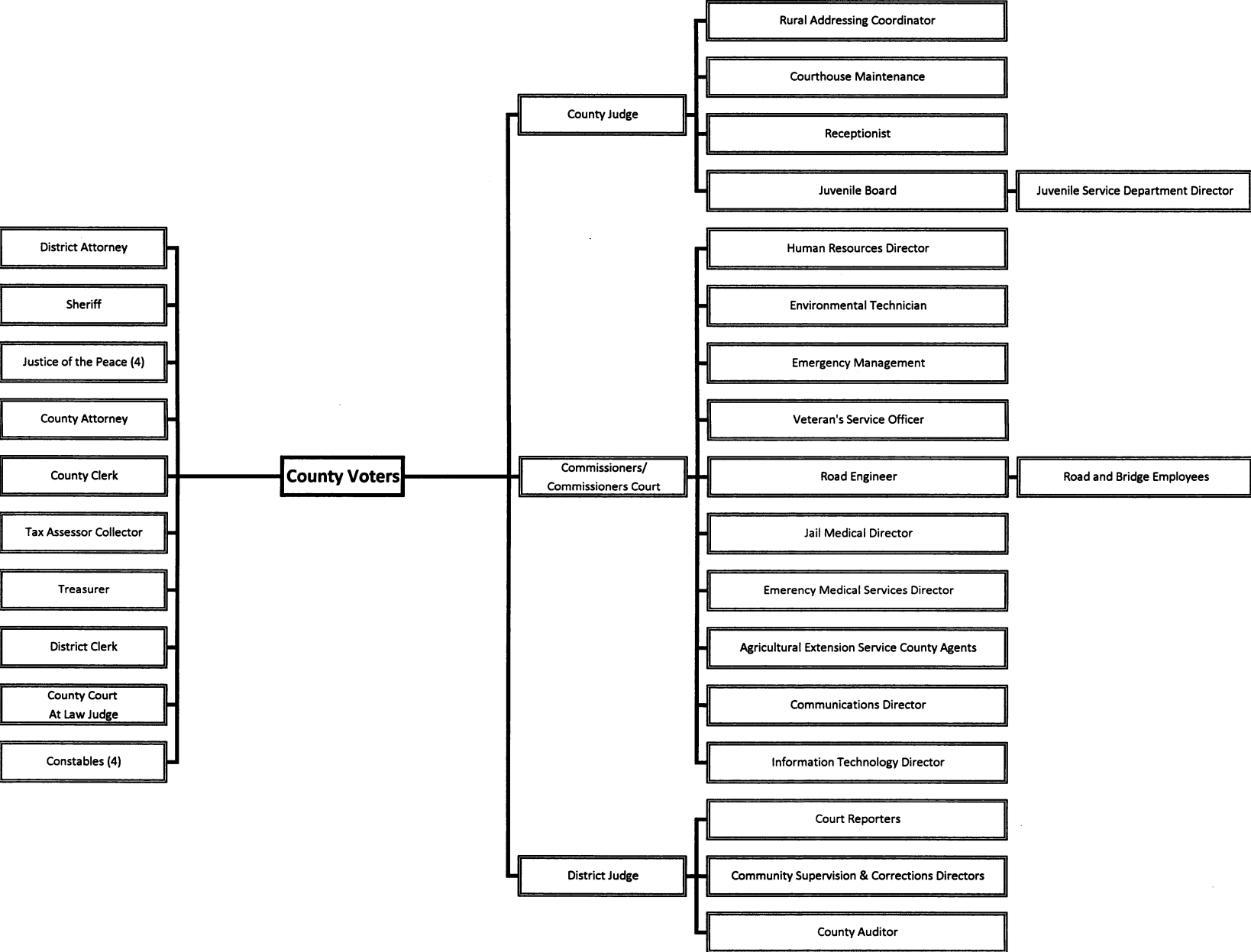
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

**WASHINTON COUNTY, TEXAS  
ORGANIZATION CHART  
December 31, 2017**



# WASHINGTON COUNTY, TEXAS

## PRINCIPAL OFFICIALS

Year Ended December 31, 2017

### District Judges

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

### County Court at Law Judge

Eric Berg	Judge
-----------	-------

### Commissioners' Court

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

### Law Enforcement

Otto Hanak	Sheriff
Julie Renken	District Attorney
Renee Mueller	County Attorney
Donna Damon	Community Supervision and Corrections Director*
Jason Bender	Juvenile Services Department Chief*
Douglas Zwiener	Justice of the Peace, Precinct 1
Douglas Cone	Justice of the Peace, Precinct 2
Ken Tofel	Justice of the Peace, Precinct 3
William E. Kendall	Justice of the Peace, Precinct 4
Ken Holle	Constable, Precinct 1
Carroll Charles Faske	Constable, Precinct 2
Nelson Zibilski	Constable, Precinct 3
Mark Kramer	Constable, Precinct 4

### Financial, Tax Assessing/Collecting Officials

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

### Recording Officials

Tammy Brauner	District Clerk
Beth Rothermel	County Clerk

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



*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**

To the Honorable County Judge and Commissioners Comprising the  
Commissioners' Court of Washington County

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, 2017, and the related notes to the financial statements, which collectively comprise Washington County, Texas' basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2017, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, pension schedules and notes to required supplementary information on pages 15-20 and 60-74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

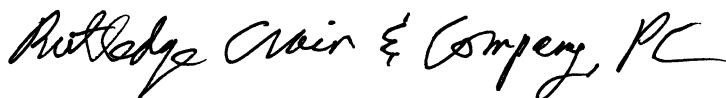
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes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

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

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

### **Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2018, on our consideration of Washington County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County, Texas' internal control over financial reporting and compliance.



September 24, 2018

*Management's Discussion and Analysis*

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WASHINGTON COUNTY, TEXAS  
Management's Discussion and Analysis  
December 31, 2017

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, 2017. 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, 2017 by \$41,208,257 (net position). Of this amount, \$12,834,260 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$1,593,628.
- The County's governmental funds reported combined ending fund balances of \$14,950,617, an increase of \$840,726 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$6,856,336 or 44.0% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is committed for specific projects. The remaining unassigned portion is \$6,810,836.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$4,490,579 or 79.9% of total Road and Bridge expenditures. \$332,952 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$327,407 during the fiscal year. Annual debt service payments in the amount of \$305,000 were made on general obligation bonds. Compensated absences increased \$25,239, while the liability for unfunded OPEB increased by \$163,661.

**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 position and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net position presents information on all of the County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide statements consist of governmental activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. The Government Wide Financial Statements can be found on pages 23-25 of this report.

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

*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.

WASHINGTON COUNTY, TEXAS  
Management's Discussion and Analysis  
December 31, 2017

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

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

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, Hwy 290/36, JP Technology Fund, District Attorney District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture Fund, County Clerk Record Management Preservation, OPEB Funding, Records Management Preservation – District Clerk, County and District Court Technology, Record Preservation, Archive Fee-County Clerk, Personnel Employee Testing, Constable Training Funds 1-4, Courthouse Security, Tobacco Settlement, Clerk Elections Account, Bail Bond, Sheriff's Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, and the Tax Note Series 2007. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

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

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

**Notes to the financial statements.** The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes are on pages 37-57 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements starting on page 60.

#### **Government-wide Financial Analysis**

At the end of fiscal year, the County's net position (assets exceeding liabilities) totaled \$41,208,257. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

**Net position.** The largest portion of the County's net position, \$27,501,071, or 66.7 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 position of \$872,926 is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$12,834,260, or 31.1 percent, may be used to meet the government's ongoing obligations to citizens and creditors.



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Table 1  
Condensed Statement of Position

	12/31/2017	12/31/2016	Increase (Decrease)
<b>ASSETS</b>			
Current and other assets	\$36,314,721	\$33,246,797	\$3,067,924
Capital assets	30,591,687	29,908,932	682,755
Total assets	<u>66,906,408</u>	<u>63,155,729</u>	<u>3,750,679</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>3,427,578</u>	<u>3,879,390</u>	<u>(451,812)</u>
<b>LIABILITIES</b>			
Other liabilities	2,211,765	1,304,147	907,618
Long-term liabilities	10,376,680	10,343,710	32,970
Total liabilities	<u>12,588,445</u>	<u>11,647,857</u>	<u>940,588</u>
DEFERRED INFLOWS OF RESOURCES	<u>16,537,284</u>	<u>15,772,633</u>	<u>764,651</u>
<b>NET POSITION</b>			
Invested in capital assets, net	27,501,071	26,490,909	1,010,162
Restricted for debt service	872,926	381,730	491,196
Unrestricted	12,834,260	12,741,990	92,270
	<u>\$41,208,257</u>	<u>\$39,614,629</u>	<u>\$1,593,628</u>

Note: Restated – See Note IV. G.

**Changes in Net Position.** The net position of the County increased by \$1,593,628 for the fiscal year ended December 31, 2017.

*Governmental Activities.* Governmental activities increased the County's net position by \$1,593,628 from the prior year. This increase was caused by the high level of operating grants awarded the County.

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Management's Discussion and Analysis  
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Table 2  
Changes in Net Position

	12/31/2017	12/31/2016	Increase (Decrease)
<b>Revenues:</b>			
Program revenues			
Charges for services	\$6,406,677	\$5,418,323	\$988,354
Operating grants and contributions	1,504,302	1,237,328	266,974
Capital grants and contributions	605,561	2,753,212	(2,147,651)
General revenues			
Taxes	18,715,661	18,132,674	582,987
Interest	215,383	128,624	86,759
Miscellaneous	320,998	908,609	(587,611)
Gain/Loss sale of capital assets	18,386	24,528	(6,142)
Total revenues	<u>27,786,968</u>	<u>28,603,298</u>	<u>(816,330)</u>
<b>Expenses:</b>			
General administration	5,199,563	4,907,333	292,230
Judicial	1,683,988	1,696,835	(12,847)
Legal	1,511,869	1,341,674	170,195
Elections	51,895	76,400	(24,505)
Financial administration	769,748	708,328	61,420
Public facilities	404,283	365,175	39,108
Public safety	5,584,824	5,286,398	298,426
Public transportation	4,908,549	6,590,390	(1,681,841)
Health and welfare	5,056,545	4,277,537	779,008
Culture and recreation	558,007	630,286	(72,279)
Conservation	162,777	169,123	(6,346)
Data processing	195,917	180,435	15,482
Interest on long-term debt	105,375	93,727	11,648
Total expenses	<u>26,193,340</u>	<u>26,323,641</u>	<u>(130,301)</u>
Increase (decrease) in net position	1,593,628	2,279,657	(686,029)
Net position - beginning of year	39,220,011	37,041,699	2,178,312
Prior period adjustment	394,618	293,273	101,345
Net position - end of year	<u>\$41,208,257</u>	<u>\$39,614,629</u>	<u>\$1,593,628</u>

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$14,950,617. Of this amount, \$364,144 is classified as nonspendable for inventory, and is not available for appropriation. \$3,059,187 is restricted for specified usage by state statute or by agreements with other outside parties. \$5,148,906 is committed by resolution or court order of the Commissioner's Court. The remaining \$6,378,380 is unassigned.

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The General Fund is the main operating fund of the County. At the end of the current fiscal year, fund balance was \$6,887,528. The fund balance of the General Fund increased by \$1,040,762 during the current fiscal year. This increase was a combination of revenues and other financing sources greater than expenditures and other financing uses partially due to contingency and indigent health savings.

The Road and Bridge Fund had a increase in fund balance of \$ 220,843. This increase was due to public transportation grants obtained to assist the County in recovering from expenses for severe county flooding in 2016 and 2017.

The Emergency Medical Services Fund had a decrease in fund balance of \$(800,048). This was the result of increased charges for services along with a decrease in transfers from the General Fund over the increased cost of providing emergency services.

Nonmajor governmental funds recognized an increase in fund balance of \$379,169. The Debt Service Fund had an increase of \$100,642, and the Special Revenue Funds had an increase of \$278,527. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The increase in the Special Revenue Funds was primarily caused by some funds experiencing negative variances; others experienced positive variances resulting in an overall increase.

**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 2017, in addition to line item transfers, the General Fund expenditure budget was increased by \$ 254,412.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$988,539. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$5,495,781	\$4,860,730	\$635,051

Positive variance primarily due to amount budgeted exceeding amount necessary in personnel(salary contingency) and efficiency in management of other variable expenses throughout the General Administration function.

**Capital Assets and Debt Administration**

*Capital Assets.* The County's investment in capital assets as of December 31, 2017, amounts to \$30,591,687 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total increase in the County's investment in capital assets for the current year was 2.3 % primarily due to an increase of infrastructure.

Table 3  
 Capital Assets at Year-End

<u>Asset</u>	<u>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Land	\$587,160	\$560,080	27,080
Buildings	6,941,425	7,395,523	(454,098)
Equipment	4,454,508	4,078,445	376,063
Infrastructure	18,608,594	17,874,884	733,710
	<u>\$30,591,687</u>	<u>\$29,908,932</u>	<u>\$682,755</u>

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

WASHINGTON COUNTY, TEXAS  
 Management's Discussion and Analysis  
 December 31, 2017

*Debt administration.* At the end of the current fiscal year, Washington County had total debt outstanding of \$10,376,680.

Table 4  
 Outstanding Debt at Year End

Type of Debt	12/31/2017	12/31/2016	Increase (Decrease)
General obligation bonds	\$3,090,616	\$3,418,023	(\$327,407)
Compensated absences	272,224	246,985	25,239
Liability for unfunded OPEB	2,023,223	1,859,562	163,661
Net pension liability	4,990,617	4,819,140	171,477
	<u>\$10,376,680</u>	<u>\$10,343,710</u>	<u>\$32,970</u>

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

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

The County adopted a 2017 tax rate of \$0.5171 per \$100 valuation to fund calendar year 2018. The budget will raise more total property taxes than last year's budget by \$826,306 or 5.404 %. This increase is primarily due to a slight raise in tax rate over the effective rate and new property added to the tax roll this year in the amount of \$60,200,154 which generated \$311,295 in tax revenue.

**Requests for Information**

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

***Basic Financial Statements***

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**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2017**

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 13,716,471
Receivables (net of allowances for uncollectibles):	9,541,829
<i>Inventories</i>	342,376
<i>Prepaid items</i>	54,806
Restricted assets:	
<i>Cash and cash equivalents</i>	12,659,239
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	587,160
<i>Buildings</i>	6,941,425
<i>Equipment</i>	4,454,508
<i>Infrastructure</i>	18,608,594
Total Assets	<u>66,906,408</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	3,427,578
Total Deferred Outflows of Resources	<u>3,427,578</u>
 <b>LIABILITIES</b>	
<i>Accounts payable</i>	1,199,772
<i>Accrued liabilities and other payables</i>	648,320
<i>Due to other governments</i>	363,673
Noncurrent liabilities:	
<i>Due within one year</i>	541,572
<i>Due in more than one year</i>	9,835,108
Total Liabilities	<u>12,588,445</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Deferred revenue - taxes</i>	3,742,868
<i>Taxes collected in advance</i>	12,659,239
<i>Deferred revenue - pension</i>	135,177
Total Deferred Inflows of Resources	<u>16,537,284</u>
 <b>NET POSITION:</b>	
<i>Net Investment in Capital Assets</i>	27,501,071
Restricted For:	
<i>Debt Service</i>	872,926
<i>Unrestricted</i>	12,834,260
Total Net Position	<u>\$ 41,208,257</u>

The accompanying notes are an integral part of this statement.

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**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General administration</i>	\$ 5,199,563	\$ 964,100	\$ 128,831	\$ --	\$ (4,106,632)
<i>Judicial</i>	1,683,988	733,348	118,835	11,086	(820,719)
<i>Legal</i>	1,511,869	41,532	552,312	7,389	(910,636)
<i>Elections</i>	51,895	--	--	--	(51,895)
<i>Financial administration</i>	769,748	219,526	--	--	(550,222)
<i>Public facilities</i>	404,283	25,459	--	--	(378,824)
<i>Public safety</i>	5,584,824	87,352	5,876	--	(5,491,596)
<i>Public transportation</i>	4,908,549	1,120,671	313,191	413,572	(3,061,115)
<i>Health and welfare</i>	5,056,545	3,052,394	384,689	173,514	(1,445,948)
<i>Culture and recreation</i>	558,007	162,295	--	--	(395,712)
<i>Conservation</i>	162,777	--	--	--	(162,777)
<i>Data processing</i>	195,917	--	568	--	(195,349)
<i>Interest on long-term debt</i>	105,375	--	--	--	(105,375)
Total expenditures	<u>26,193,340</u>	<u>6,406,677</u>	<u>1,504,302</u>	<u>605,561</u>	<u>(17,676,800)</u>
Total Primary Government	<u>\$ 26,193,340</u>	<u>\$ 6,406,677</u>	<u>\$ 1,504,302</u>	<u>\$ 605,561</u>	<u>(17,676,800)</u>
General Revenues:					
<i>Property Taxes</i>					15,737,063
<i>Sales Taxes</i>					2,736,248
<i>Hotel Motel Taxes</i>					188,162
<i>Mixed Beverage Taxes</i>					54,188
<i>Unrestricted Investment Earnings</i>					215,383
<i>Miscellaneous</i>					320,998
<i>Gain (loss) on Disposal of Capital Assets</i>					18,386
Total General Revenues and Transfers					<u>19,270,428</u>
Change in Net Position					1,593,628
Net Position - Beginning					39,220,011
Prior Period Adjustment					394,618
Net Position - Ending					<u>\$ 41,208,257</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Road and Bridge</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 7,011,311	\$ 2,777,328
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	3,314,252	1,132,687
<i>Accounts</i>	--	--
<i>Fines</i>	709,543	76,788
<i>Other</i>	--	--
<i>Intergovernmental</i>	561,444	1,949,707
<i>Due from other funds</i>	357,150	--
<i>Inventories</i>	16,442	325,934
<i>Prepaid items</i>	14,750	7,018
Restricted assets:		
<i>Cash and cash equivalents</i>	9,147,042	3,077,007
<b>Total Assets</b>	<b>\$ 21,131,934</b>	<b>\$ 9,346,469</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 684,983	\$ 197,565
<i>Accrued liabilities and other payables</i>	413,942	48,405
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	363,673	--
<b>Total Liabilities</b>	<b>1,462,598</b>	<b>245,970</b>
Deferred Inflows of Resources		
<i>Deferred revenue - taxes</i>	3,288,896	1,123,172
<i>Deferred revenue - fines</i>	345,870	76,789
<i>Deferred revenue - ambulance</i>	--	--
<i>Deferred revenue - grants</i>	--	--
<i>Taxes collected in advance</i>	9,147,042	3,077,007
<b>Total Deferred Inflows of Resources</b>	<b>12,781,808</b>	<b>4,276,968</b>
Fund balances:		
<i>Nonspendable</i>	31,192	332,952
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	4,490,579
<i>Unassigned</i>	6,810,836	--
<b>Total fund balances</b>	<b>6,887,528</b>	<b>4,823,531</b>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <b>\$ 21,131,934</b>	 <b>\$ 9,346,469</b>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ 195,906	\$ 3,731,924	\$ 13,716,469
--	163,533	4,610,472
1,197,062	--	1,197,062
--	--	786,331
--	26,117	26,117
100,000	310,696	2,921,847
--	--	357,150
--	--	342,376
--	--	21,768
--	435,190	12,659,239
<u>\$ 1,492,968</u>	<u>\$ 4,667,460</u>	<u>\$ 36,638,831</u>
\$ 265,319	\$ 51,905	\$ 1,199,772
105,893	35,460	603,700
357,150	--	357,150
--	--	363,673
<u>728,362</u>	<u>87,365</u>	<u>2,524,295</u>
--	162,195	4,574,263
--	--	422,659
1,197,062	--	1,197,062
--	310,696	310,696
--	435,190	12,659,239
<u>1,197,062</u>	<u>908,081</u>	<u>19,163,919</u>
--	--	364,144
--	3,059,187	3,059,187
--	612,827	5,148,906
(432,456)	--	6,378,380
<u>(432,456)</u>	<u>3,672,014</u>	<u>14,950,617</u>
<u>\$ 1,492,968</u>	<u>\$ 4,667,460</u>	<u>\$ 36,638,831</u>

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**WASHINGTON COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2017**

Total fund balances - governmental funds balance sheet	\$ 14,950,617
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	30,591,687
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	831,397
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,090,616)
Payables for bond interest which are not due in the current period are not reported in the funds.	(44,620)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(272,224)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	33,038
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	422,659
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,507,758
Payable for unfunded retiree insurance benefits not due in current period are not reported in the funds.	(2,023,223)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(135,177)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(4,990,617)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>3,427,578</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 41,208,257</u>

The accompanying notes are an integral part of this statement.

# WASHINGTON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 13,943,255	\$ 3,973,741
<i>Intergovernmental</i>	261,791	495,864
<i>Licenses, permits and fees</i>	95,002	797,481
<i>Fines and forfeitures</i>	369,110	285,343
<i>Charges for services</i>	1,267,518	250,000
<i>Interest</i>	163,163	24,573
<i>Miscellaneous</i>	544,606	--
Total revenues	<u>16,644,445</u>	<u>5,827,002</u>
Expenditures:		
Current:		
<i>General administration</i>	5,070,524	--
<i>Judicial</i>	1,596,199	--
<i>Legal</i>	318,662	--
<i>Elections</i>	50,400	--
<i>Financial administration</i>	722,751	--
<i>Public facilities</i>	275,985	--
<i>Public safety</i>	5,128,854	--
<i>Public transportation</i>	1,596	5,616,704
<i>Health and welfare</i>	837,621	--
<i>Culture and recreation</i>	393,750	--
<i>Conservation</i>	154,086	--
<i>Data processing</i>	195,917	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>14,746,345</u>	<u>5,616,704</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,898,100</u>	<u>210,298</u>
Other financing sources (uses):		
<i>Transfers in</i>	96,822	--
<i>Transfers out</i>	(963,451)	--
<i>Sale of capital assets</i>	9,291	10,545
Total other financing sources (uses)	<u>(857,338)</u>	<u>10,545</u>
Net change in fund balances	1,040,762	220,843
Fund balances, January 1	5,578,304	4,564,787
Prior Period Adjustment	268,462	37,901
Fund balances, December 31	<u>\$ 6,887,528</u>	<u>\$ 4,823,531</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 718,775	\$ 18,635,771
68,578	716,202	1,542,435
--	--	892,483
--	--	654,453
2,422,236	337,490	4,277,244
1,364	26,282	215,382
314,873	201,095	1,060,574
<u>2,807,051</u>	<u>1,999,844</u>	<u>27,278,342</u>
--	170,019	5,240,543
--	25,102	1,621,301
--	1,133,513	1,452,175
--	--	50,400
--	12,952	735,703
--	34,060	310,045
--	47,068	5,175,922
--	110,200	5,728,500
3,851,857	176,857	4,866,335
--	95,000	488,750
--	--	154,086
--	--	195,917
--	305,000	305,000
--	132,775	132,775
<u>3,851,857</u>	<u>2,242,546</u>	<u>26,457,452</u>
<u>(1,044,806)</u>	<u>(242,702)</u>	<u>820,890</u>
344,758	718,693	1,160,273
(100,000)	(96,822)	(1,160,273)
--	--	19,836
<u>244,758</u>	<u>621,871</u>	<u>19,836</u>
(800,048)	379,169	840,726
309,992	3,262,190	13,715,273
57,600	30,655	394,618
<u>\$ (432,456)</u>	<u>\$ 3,672,014</u>	<u>\$ 14,950,617</u>

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**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, 2017*

Net change in fund balances - total governmental funds	\$ 840,726
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	3,697,067
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,020,250)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(1,451)
Donations of capital assets increase net position in the SOA but not in the funds.	7,389
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	87,980
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(504)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	305,000
(Increase) decrease in accrued interest from beginning of period to end of period.	4,995
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(25,239)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	26,927
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	367,942
Bond premiums are reported in the funds but not in the SOA.	22,407
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	(163,660)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>(555,701)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,593,628</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2017**

	Private-purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 1,810,067	\$ 2,629,576
<i>Due from other funds</i>	--	28,943
<b>Total Assets</b>	<u>\$ 1,810,067</u>	<u>\$ 2,658,519</u>
<b>LIABILITIES</b>		
<i>Due to other funds</i>	\$ --	\$ 28,943
<i>Due to other governments</i>	--	1,296,559
<i>Due to others</i>	--	1,333,017
<b>Total Liabilities</b>	<u>--</u>	<u>2,658,519</u>
<b>NET POSITION</b>		
<i>Held in trust for other purposes</i>	<u>\$ 1,810,067</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Private- Purpose Trusts
<b>Additions:</b>	
<i>Investment Income</i>	\$ 4,730
<i>Lease income</i>	406,223
<i>Miscellaneous</i>	150,346
Total Additions	<u>561,299</u>
<b>Deductions:</b>	
<i>Administrative Expenses</i>	43,072
<i>Payments to schools</i>	314,556
Total Deductions	<u>357,628</u>
<b>Change in Net Position</b>	203,671
Net Position-Beginning of the Year	1,606,396
Net Position-End of the Year	<u>\$ 1,810,067</u>

The accompanying notes are an integral part of this statement.

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**WASHINGTON COUNTY, TEXAS**  
NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2017

**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 position and the statement of changes in net position) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are primarily supported by taxes and intergovernmental revenues.

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the Private Purpose Trust fiduciary fund financial statements (agency funds do not have a measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

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

The County reports the following major governmental funds:

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

The *Road and Bridge Fund* accounts for the activities of the Road and Bridge department. The funding for the fund consists principally of ad valorem taxes levied for highway maintenance, and certain fees and fines designated for road construction and maintenance.

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

D. Assets, liabilities, and net position 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.

4. Restricted assets

The 2017 tax levy is made to fund calendar year 2018. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

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 acquisition 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. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net position.

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 position. Bond premiums and discounts, as well as insurance costs expended for issuance, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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



**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

8. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

**Committed Fund Balance** – Amounts can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by passage of a resolution through the adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court remains in place until a similar action is taken (the passage of a resolution through another court order) to remove or revise the limitation.

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

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

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

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

	General Fund	Road & Bridge	EMS	Other Funds	Total
<b>Fund Balances</b>					
<b>Nonspendable for:</b>					
Prepays	\$14,750	\$7,018	--	\$ --	\$21,768
Inventory	16,442	325,934	--	--	342,376
	<u>31,192</u>	<u>332,952</u>	<u>--</u>	<u>--</u>	<u>364,144</u>
<b>Restricted for:</b>					
Debt service	--	--	--	840,188	840,188
Justice administration	--	--	--	852,657	852,657
Preservation	--	--	--	517,028	517,028
Grants	--	--	--	422,957	422,957
Construction	--	--	--	110,526	110,526
Health and welfare	--	--	--	315,831	315,831
	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,059,187</u>	<u>3,059,187</u>
<b>Committed to:</b>					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road & bridge maintenance	--	4,490,579	--	--	4,490,579
OPEB funding	--	--	--	223,429	223,429
Emergency medical service	--	--	--	216,430	216,430
Law enforcement	--	--	--	5,784	5,784
General administration	--	--	--	167,184	167,184
	<u>45,500</u>	<u>4,490,579</u>	<u>--</u>	<u>612,827</u>	<u>5,148,906</u>
<b>Unassigned</b>	6,810,836	--	(432,456)	--	6,378,380
	<u>\$6,887,528</u>	<u>\$4,823,531</u>	<u>(\$432,456)</u>	<u>\$3,672,014</u>	<u>\$14,950,617</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

**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 position:

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “Court fines receivable unavailable to pay for current period expenditures are deferred in he funds.” The details of this \$395,732 difference are as follows:

Justice of the peace	\$269,160
County clerk	90,280
District clerk	<u>63,219</u>
Total	<u>\$422,659</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 position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Expenses not requiring the use of current financial resources are not reported as expenditures in the funds." The detail of this difference is:

Net change in prepaid items	<u>\$504</u>
-----------------------------	--------------

**III. DETAILED NOTES ON ALL FUNDS**

- A. Deposits and investments

**Cash**

At year end, the carrying amount of the County’s cash and cash equivalents on hand and deposits was \$30,815,353, including restricted cash of \$12,659,239 and fiduciary cash of \$4,439,643. All of the bank balance of \$30,394,198 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository’s agent in the County’s name.

**Investments**

As of December 31, 2017, the County had no investments.

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

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

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

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

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

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable - delinquent	\$3,314,252	\$1,132,687	\$ --	\$163,533	\$4,610,472
Accounts receivable	\$ --	\$ --	\$4,922,720	\$ --	\$4,922,720
Allowance for uncollectibles	--	--	(3,725,658)	--	(3,725,658)
Net other receivables	\$ --	\$ --	\$1,197,062	\$ --	\$1,197,062
Fines receivable	\$3,796,937	\$1,800,066	\$ --	\$ --	\$5,597,003
Allowance for uncollectibles	(3,087,394)	(1,723,278)	--	--	(4,810,672)
Net fines receivable	\$709,543	\$76,788	\$ --	\$ --	\$786,331
Other	\$ --	\$ --	\$ --	\$26,117	\$26,117
Intergovernmental	\$561,444	\$1,949,707	\$100,000	\$310,696	\$2,921,847

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

	Unavailable	Unearned	Total
Current tax levy receivable (2017) (General Fund)	\$ --	\$2,720,751	\$2,720,751
Current tax levy receivable (2017) (Road & Bridge Fund)	--	892,659	892,659
Current tax levy receivable (2017) (Debt Service Funds)	--	129,457	129,457
Taxes collected in advance (General Fund)	--	9,147,042	9,147,042
Taxes collected in advance (Road & Bridge Fund)	--	3,077,007	3,077,007
Taxes collected in advance (Debt Service Funds)	--	435,190	435,190
Delinquent property taxes receivable (General Fund)	568,144	--	568,144
Delinquent property taxes receivable (Road & Bridge Fund)	230,513	--	230,513
Delinquent property taxes receivable (Debt Service Fund)	32,738	--	32,738
Delinquent fines receivable (General Fund)	345,870	--	345,870
Delinquent fines receivable (Road & Bridge Fund)	76,789	--	76,789
Deferred grants	310,697	--	310,697
Delinquent ambulance receivables	1,197,062	--	1,197,062
Total deferred/unearned revenue for governmental funds	\$2,761,813	\$16,402,106	\$19,163,919

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

C. Capital assets

Capital asset activity for the year ended December 31, 2017:

	Balance 12/31/16	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/17
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$560,080	\$27,080	\$ --	\$ --	\$587,160
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	560,080	27,080	--	--	587,160
Capital assets, being depreciated:					
Buildings	14,731,648	--	--	--	14,731,648
Machinery and equipment	12,634,914	1,322,090	(114,824)	--	13,842,180
Infrastructure	89,787,280	2,355,286	(886,167)	--	91,256,399
Total capital assets being depreciated	117,153,842	3,677,376	(1,000,991)	--	119,830,227
Less accumulated depreciation for:					
Buildings	(7,336,125)	(454,098)	--	--	(7,790,223)
Machinery and equipment	(8,556,468)	(944,577)	113,373	--	(9,387,672)
Infrastructure	(71,912,397)	(1,621,575)	886,167	--	(72,647,805)
Total accumulated depreciation	(87,804,990)	(3,020,250)	999,540	--	(89,825,700)
Total capital assets being depreciated, net	29,348,852	657,126	(1,451)	--	30,004,527
Governmental activities capital assets, net	\$29,908,932	\$684,206	(\$1,451)	\$ --	\$30,591,687

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

Governmental activities:	
General administration	\$164,224
Judicial	3,349
Legal	17,770
Elections	1,031
Financial administration	3,884
Public facilities	87,858
Public safety	490,144
Public transportation	1,782,942
Health and welfare	364,426
Culture and recreation	104,622
Total depreciation expense - governmental activities	<u>\$3,020,250</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2017, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$357,150	\$ --
Emergency Medical	--	357,150
Total governmental	357,150	357,150
Fiduciary Funds:		
Criminal Justice	28,943	--
Justice of the Peace Number 1	--	6,081
Justice of the Peace Number 2	--	3,523
Justice of the Peace Number 3	--	3,649
Justice of the Peace Number 4	--	3,831
County Clerk	--	6,792
District Clerk	--	5,067
Total Fiduciary Funds	28,943	28,943
Total	\$386,093	\$386,093

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$96,822	\$963,451
Emergency Medical Service	344,758	100,000
Total Major Funds	441,580	1,063,451
Nonmajor Governmental Funds		
District Attorney	591,693	96,822
Ambulance Service Supplement	100,000	--
Check and Process	--	--
Child Foster Care	12,000	--
Personnel Employee Testing	15,000	--
Total Nonmajor governmental funds	718,693	96,822
Totals	\$1,160,273	\$1,160,273

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, 2017

E. Long-term debt

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

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/17
<b>Governmental Long-Term Debt Issues</b>					
<b>General Obligation Debt:</b>					
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	\$2,945,000
<b>Total Governmental Long-term Debt</b>					<b>\$2,945,000</b>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
2018	\$315,000	\$123,075	\$438,075
2019	325,000	111,038	436,038
2020	340,000	96,075	436,075
2021	360,000	80,325	440,325
2022	375,000	63,787	438,787
2023-2025	1,230,000	84,825	1,314,825
<b>Total</b>	<b>\$2,945,000</b>	<b>\$559,125</b>	<b>\$3,504,125</b>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended December 31, 2017, was as follows:

	Balance 12/31/16	Additions	Retirements	Balance 12/31/17	Due Within One Year
<b>Governmental activities:</b>					
<b>Bonds payable:</b>					
Tax notes	\$3,250,000	--	(\$305,000)	\$2,945,000	\$315,000
<b>Less deferred amounts:</b>					
For issuance premium	184,784	--	(24,641)	160,142	24,641
For issuance discount	(16,761)	--	2,234	(14,526)	(2,234)
Total bonds payable	3,418,023	--	(327,407)	3,090,616	337,407
Compensated absences	246,985	216,990	(191,751)	272,224	204,165
Liability for unfunded OPEB	1,859,562	163,661	--	2,023,223	--
Net pension liability	4,819,140	171,477	--	4,990,617	--
<b>Governmental activity Long-Term Liabilities</b>	<b>\$10,343,710</b>	<b>\$552,129</b>	<b>(\$519,158)</b>	<b>\$10,376,680</b>	<b>\$541,572</b>

For governmental activities, claims, judgements, compensated absences, net pension obligation, and net other post employment benefits are generally liquidated by the general fund.

**IV. OTHER INFORMATION**

**A. Risk management**

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

**B. Contingent Liabilities and Commitments**

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

The County periodically is defendant in various lawsuits. At December 31, 2017, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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



**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

C. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has tax abatement agreements with ten manufacturing facilities under the authority of the Texas Property Redevelopment Act. The County established an abatement policy for the value of eligible improvements, and a requirement for creating or preventing the loss of 10 jobs. The tax abatement amount is determined by the Washington County Central Appraisal District (WCCAD) under the terms of the abatement agreement. An abatement factor (given by WCCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Certain property improvements made during the improvement period are exempt from property taxes according to a multi year abatement schedule with decreasing amounts abated over a 5 year period. Property taxes assessed October 1, 2016 for fiscal year 2017 amounted to abatements of \$207,464. Property taxes assessed October 1, 2017 for fiscal year 2018 amounted to abatements of \$190,219.

D. Retirement Commitments

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 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, 78768-2034.

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. Benefits

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	100
Inactive employees entitled to but not yet receiving benefits	193
Active employees	234
	<hr/>
	<u>527</u>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 11.55%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2017, were \$1,154,590 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities - Developed	10.00%	4.70%
International Equities - Emerging	7.00%	5.70%
Investment - Grade Bonds	3.00%	0.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships (MLPs)	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%
	100.00%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

*Changes in the net pension liability*

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/15	\$36,089,750	\$31,270,610	\$4,819,140
Changes for the year:			
Service cost	1,402,296	--	1,402,296
Interest on total pension liability	2,916,764	--	2,916,764
Change of benefit terms	--	--	--
Difference between expected and actual experience	137,903	--	137,903
Effect of of assumptions changes or inputs	--	--	--
Refund of contributions	(114,098)	(114,098)	--
Benefit payments	(1,452,031)	(1,452,031)	--
Administrative expenses	--	(25,187)	25,187
Member contributions	--	711,630	(711,630)
Net investment income	--	2,318,587	(2,318,587)
Employer contributions	--	1,163,005	(1,163,005)
Other	--	117,451	(117,451)
Net changes	2,890,834	2,719,357	171,477
Balance at 12/31/16	<u>\$38,980,584</u>	<u>\$33,989,967</u>	<u>\$4,990,617</u>

*Sensitivity of the net pension liability to changes in the discount rate*

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$44,343,151	\$38,980,584	\$34,562,048
Fiduciary net position	33,989,967	33,989,967	33,989,967
Net Pension Liability (Asset)	<u>\$10,353,184</u>	<u>\$4,990,617</u>	<u>\$572,081</u>

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

*Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions*

For the year ended December 31, 2017, the County recognized pension expense of \$1,710,291. At December 31, 2016, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/16 Expense	Balance of Deferred Inflows 12/31/16	Balance of Deferred Outflows 12/31/2016
Investment (gains) or losses	\$230,247	12/31/2016	5	\$46,049	\$ --	\$184,198
	2,703,482	12/31/2015	5	540,696	--	1,622,089
	415,534	12/31/2014	5	83,107	--	166,214
Economic/demographic gains or losses	137,903	12/31/2016	4	34,476	--	103,427
	(270,354)	12/31/2015	4	(67,588)	135,177	--
	69,519	12/31/2014	4	17,380	--	17,380
Assumptions changes or inputs	--	12/31/2016	4	--	--	--
	359,360	12/31/2015	4	89,840	--	179,680
	--	12/31/2014	4	--	--	--
Employer contributions made subsequent to measurement date		01/01/2017	1	--	--	1,154,590
				<u>\$743,960</u>	<u>\$135,177</u>	<u>\$3,427,578</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended December 31,	
2017	\$743,960
2018	726,580
2019	621,222
2020	46,049
2021	--
	<u>\$2,137,811</u>

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

E. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

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

Beginning in FY 2008, the County implemented GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions". In connection with such implementation, the County commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. The study indicated an unfunded actuarial accrued liability as of December 31, 2008 of approximately \$2,231,824. The County obtains an actuarial valuation biannually. The study indicated an actuarial valuation as of December 31, 2016 of \$3,853,180.

OPEB Plan Eligibility

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

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

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

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

Health Care Benefit

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

2. Funding Policies

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

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

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

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**

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Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expense.
Mortality rates for males and females	Retirement Plans 2000 Healthy Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial Cost Method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates (detailed in actuary report) ranging from 4.5% to 9.0%
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	23

**3. Annual OPEB Cost**

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2017 is as follows:

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

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

Year Ended	OPEB Plan			
	Annual	County	Percentage	Net
	OPEB			OPEB
Cost	Contribution	Contributed	Cost	
December 31, 2010	\$366,612	\$56,314	15.4%	\$310,298
December 31, 2011	366,612	71,118	19.4%	295,494
December 31, 2012	265,431	109,212	41.2%	156,219
December 31, 2013	265,431	109,212	41.2%	156,219
December 31, 2014	296,441	187,842	63.4%	108,599
December 31, 2015	296,441	187,842	63.4%	108,599
December 31, 2016	331,376	241,490	72.9%	89,886
December 31, 2017	331,376	241,490	72.9%	89,886

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2017, 2016, and 2015 follows:

	12/31/17	12/31/16	12/31/15
Annual Required Contribution (ARC)	\$325,808	\$325,808	\$302,938
Interest on net OPEB (NOPEB)	75,821	75,821	57,927
Adjustment to ARC	(70,253)	(70,253)	(64,424)
Annual OPEB cost	331,376	331,376	296,441
Employer contributions	(241,490)	(241,490)	(187,842)
Change in OPEB	89,886	89,886	108,599
NOPEB - January 1	1,774,807	1,684,921	1,576,322
NOPEB - December 31	<u>\$1,864,693</u>	<u>\$1,774,807</u>	<u>\$1,684,921</u>

*Funded status and funding progress.* As of December 31, 2016, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$3,853,180
Actuarial value of plan assets	<u>0</u>
Unfunded actuarial accrued liability (UAAL)	\$3,853,180
Funded ratio (actuarial value of plan assets)	0.00%
Annual covered payroll	\$9,208,531
UAAL as a percentage of covered payroll	41.84%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits.



**WASHINGTON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2017

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. Fines receivable are due from citizens primarily within the County's boundaries. Risk of loss is reduced by an allowance for uncollectibles and collection policies.

G. Prior Period Adjustment

For the year ended December 31, 2016 the County over accrued payroll, the correction of which resulted in an increase in net position of \$394,618.

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### *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, 2017**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 11,008,020	\$ 11,008,020	\$ 11,210,601	\$ 202,581
<i>Sales taxes</i>	2,500,000	2,500,000	2,703,360	203,360
<i>Mixed beverage taxes</i>	65,000	65,000	60,268	(4,732)
<b>Total Taxes</b>	<b>13,573,020</b>	<b>13,573,020</b>	<b>13,974,229</b>	<b>401,209</b>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	20,000	20,000	28,560	8,560
<i>State shared revenues</i>	241,700	252,786	221,514	(31,272)
<i>Other governments - prisoner housing</i>	--	2,385	10,314	7,929
<b>Total Intergovernmental</b>	<b>261,700</b>	<b>275,171</b>	<b>260,388</b>	<b>(14,783)</b>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	71,200	71,200	95,002	23,802
<b>Total Licenses, permits and fees</b>	<b>71,200</b>	<b>71,200</b>	<b>95,002</b>	<b>23,802</b>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	593,000	593,000	370,999	(222,001)
<b>Total Fines and forfeitures</b>	<b>593,000</b>	<b>593,000</b>	<b>370,999</b>	<b>(222,001)</b>
<i>Charges for services</i>				
<i>Fees of office</i>	1,001,780	1,001,780	1,142,103	140,323
<i>Justice court number one fees</i>	21,480	21,480	34,392	12,912
<i>Justice court number two fees</i>	13,550	13,550	16,211	2,661
<i>Justice court number three fees</i>	20,410	20,410	27,527	7,117
<i>Justice court number four fees</i>	25,030	25,030	32,584	7,554
<b>Total Charges for services</b>	<b>1,082,250</b>	<b>1,082,250</b>	<b>1,252,817</b>	<b>170,567</b>
<i>Interest</i>				
<i>Interest</i>	145,000	145,000	163,369	18,369
<b>Total Interest</b>	<b>145,000</b>	<b>145,000</b>	<b>163,369</b>	<b>18,369</b>
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	--	14,000	14,000
<i>Rent</i>	186,014	186,014	156,785	(29,229)
<i>Miscellaneous</i>	146,310	166,535	373,551	207,016
<b>Total Miscellaneous</b>	<b>332,324</b>	<b>352,549</b>	<b>544,336</b>	<b>191,787</b>
<b>Total receipts</b>	<b>16,058,494</b>	<b>16,092,190</b>	<b>16,661,141</b>	<b>568,951</b>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	108,236	104,229	104,230	(1)
<i>Benefits</i>	22,623	22,191	22,189	2
<i>Supplies</i>	1,500	1,406	1,405	1
<i>Other services and charges</i>	11,000	6,193	6,190	3
<b>Total County Judge</b>	<b>143,359</b>	<b>134,019</b>	<b>134,014</b>	<b>5</b>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 63,960	\$ 63,960	\$ 63,959	\$ 1
<i>Benefits</i>	16,124	16,884	16,468	416
<i>Supplies</i>	1,000	1,311	1,112	199
<i>Other services and charges</i>	2,025	964	686	278
<i>Total Courthouse Receptionist</i>	<u>83,109</u>	<u>83,119</u>	<u>82,225</u>	<u>894</u>
<i>County Communications</i>				
<i>Personnel services</i>	860,830	671,789	667,229	4,560
<i>Benefits</i>	362,910	260,864	257,465	3,399
<i>Supplies</i>	22,900	20,184	11,705	8,479
<i>Other services and charges</i>	407,509	469,874	333,854	136,020
<i>Capital outlay</i>	--	309,000	306,880	2,120
<i>Total County Communications</i>	<u>1,654,149</u>	<u>1,731,711</u>	<u>1,577,133</u>	<u>154,578</u>
<i>Information Technology</i>				
<i>Personnel services</i>	170,946	170,240	170,242	(2)
<i>Benefits</i>	34,587	34,534	33,750	784
<i>Supplies</i>	17,800	9,981	2,028	7,953
<i>Other services and charges</i>	102,500	94,711	84,195	10,516
<i>Capital outlay</i>	24,359	47,198	47,197	1
<i>Total County Communications</i>	<u>350,192</u>	<u>356,664</u>	<u>337,412</u>	<u>19,252</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	189,649	189,649	189,648	1
<i>Benefits</i>	40,876	42,269	41,915	354
<i>Supplies</i>	250	350	273	77
<i>Other services and charges</i>	17,000	16,755	13,929	2,826
<i>Total Commissioner's Court</i>	<u>247,775</u>	<u>249,023</u>	<u>245,765</u>	<u>3,258</u>
<i>County Clerk</i>				
<i>Personnel services</i>	242,961	235,625	235,622	3
<i>Benefits</i>	56,814	55,642	55,069	573
<i>Supplies</i>	15,275	15,218	14,475	743
<i>Other services and charges</i>	13,000	11,840	10,803	1,037
<i>Total County Clerk</i>	<u>328,050</u>	<u>318,325</u>	<u>315,969</u>	<u>2,356</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	30,985	26,259	23,772	2,487
<i>Benefits</i>	7,980	7,087	6,683	404
<i>Supplies</i>	475	475	271	204
<i>Other services and charges</i>	3,050	3,050	1,567	1,483
<i>Total Veteran's Office</i>	<u>42,490</u>	<u>36,871</u>	<u>32,293</u>	<u>4,578</u>
<i>County Auditor</i>				
<i>Personnel services</i>	140,605	140,467	132,182	8,285
<i>Benefits</i>	34,435	34,499	32,079	2,420
<i>Supplies</i>	3,600	3,600	2,323	1,277
<i>Other services and charges</i>	7,150	7,224	4,013	3,211
<i>Total County Auditor</i>	<u>185,790</u>	<u>185,790</u>	<u>170,597</u>	<u>15,193</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 1,594,000	\$ 1,640,811	\$ 1,624,739	\$ 16,072
<i>Supplies</i>	3,500	6,384	6,384	--
<i>Other services and charges</i>	366,368	389,665	334,200	55,465
<i>Capital outlay</i>	508,700	363,399	--	363,399
<i>Total Nondepartmental</i>	<u>2,472,568</u>	<u>2,400,259</u>	<u>1,965,323</u>	<u>434,936</u>
<i>Total General Administration</i>	<u>5,507,482</u>	<u>5,495,781</u>	<u>4,860,730</u>	<u>635,051</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	103,559	107,622	105,221	2,401
<i>Benefits</i>	19,557	20,537	20,248	289
<i>Supplies</i>	3,000	3,000	2,488	512
<i>Other services and charges</i>	394,950	389,907	346,339	43,568
<i>Total District Court</i>	<u>521,066</u>	<u>521,066</u>	<u>474,296</u>	<u>46,770</u>
<i>District Clerk</i>				
<i>Personnel services</i>	213,301	213,301	210,316	2,985
<i>Benefits</i>	48,144	48,215	45,899	2,316
<i>Supplies</i>	9,000	9,827	9,827	--
<i>Other services and charges</i>	17,780	16,882	16,457	425
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>288,725</u>	<u>288,725</u>	<u>282,499</u>	<u>6,226</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	183,893	201,922	197,722	4,200
<i>Benefits</i>	38,309	38,383	37,262	1,121
<i>Supplies</i>	4,200	4,470	3,112	1,358
<i>Other services and charges</i>	197,200	178,827	168,226	10,601
<i>Total County Court at Law</i>	<u>423,602</u>	<u>423,602</u>	<u>406,322</u>	<u>17,280</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	81,495	81,495	81,495	--
<i>Benefits</i>	19,614	18,730	18,569	161
<i>Supplies</i>	2,600	3,159	2,558	601
<i>Other services and charges</i>	7,300	7,359	6,856	503
<i>Total Justice Court Number One</i>	<u>111,009</u>	<u>110,743</u>	<u>109,478</u>	<u>1,265</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	78,333	78,333	78,333	--
<i>Benefits</i>	25,964	25,984	25,944	40
<i>Supplies</i>	3,000	2,214	2,105	109
<i>Other services and charges</i>	8,100	9,291	8,565	726
<i>Total Justice Court Number Two</i>	<u>115,397</u>	<u>115,822</u>	<u>114,947</u>	<u>875</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	70,825	75,564	75,561	3
<i>Benefits</i>	14,095	14,801	14,800	1
<i>Supplies</i>	1,750	836	835	1
<i>Other services and charges</i>	7,350	6,993	6,992	1
<i>Total Justice Court Number Three</i>	<u>94,020</u>	<u>98,194</u>	<u>98,188</u>	<u>6</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 81,495	\$ 81,495	\$ 81,495	\$ --
<i>Benefits</i>	23,351	23,351	22,924	427
<i>Supplies</i>	2,800	2,650	1,172	1,478
<i>Other services and charges</i>	10,300	10,450	7,881	2,569
<i>Total Justice Court Number Four</i>	<u>117,946</u>	<u>117,946</u>	<u>113,472</u>	<u>4,474</u>
<i>Total Judicial</i>	<u>1,671,765</u>	<u>1,676,098</u>	<u>1,599,202</u>	<u>76,896</u>
<i>Legal</i>				
<i>District Attorney</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	259,666	260,094	246,241	13,853
<i>Benefits</i>	54,815	54,221	51,723	2,498
<i>Supplies</i>	5,550	5,789	5,538	251
<i>Other services and charges</i>	14,150	17,108	16,083	1,025
<i>Total County Attorney</i>	<u>334,181</u>	<u>337,212</u>	<u>319,585</u>	<u>17,627</u>
<i>Total Legal</i>	<u>334,181</u>	<u>337,212</u>	<u>319,585</u>	<u>17,627</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	8,800	8,800	7,453	1,347
<i>Benefits</i>	955	559	388	171
<i>Supplies</i>	41,000	41,000	23,056	17,944
<i>Other services and charges</i>	29,650	29,750	19,257	10,493
<i>Total Elections</i>	<u>80,405</u>	<u>80,109</u>	<u>50,154</u>	<u>29,955</u>
<i>Total Elections</i>	<u>80,405</u>	<u>80,109</u>	<u>50,154</u>	<u>29,955</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	174,208	183,906	168,168	15,738
<i>Benefits</i>	38,036	48,917	36,128	12,789
<i>Supplies</i>	4,000	4,000	2,416	1,584
<i>Other services and charges</i>	14,960	15,575	11,685	3,890
<i>Total Tax Assessor Collector</i>	<u>231,204</u>	<u>252,398</u>	<u>218,397</u>	<u>34,001</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	132,743	133,411	133,410	1
<i>Benefits</i>	29,827	29,600	29,598	2
<i>Supplies</i>	4,500	5,420	5,419	1
<i>Other services and charges</i>	11,600	10,270	10,266	4
<i>Total County Treasurer</i>	<u>178,670</u>	<u>178,701</u>	<u>178,693</u>	<u>8</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	90,524	92,267	92,267	--
<i>Benefits</i>	18,621	18,870	18,837	33
<i>Supplies</i>	5,800	6,054	5,167	887
<i>Other services and charges</i>	7,250	5,992	3,654	2,338
<i>Total Personnel and benefits</i>	<u>122,195</u>	<u>123,183</u>	<u>119,925</u>	<u>3,258</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Appraisal District</i>				
<i>Other services and charges</i>	\$ 189,248	\$ 190,924	\$ 190,924	\$ --
<i>Total Appraisal District</i>	<u>189,248</u>	<u>190,924</u>	<u>190,924</u>	<u>--</u>
<i>Total Financial Administration</i>	<u>721,317</u>	<u>745,206</u>	<u>707,939</u>	<u>37,267</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	90,252	86,364	83,775	2,589
<i>Benefits</i>	18,471	16,838	16,837	1
<i>Supplies</i>	26,000	35,677	35,253	424
<i>Other services and charges</i>	67,937	95,245	94,209	1,036
<i>Capital outlay</i>	40,000	16,711	10,711	6,000
<i>Total County Courthouse</i>	<u>242,660</u>	<u>250,835</u>	<u>240,785</u>	<u>10,050</u>
<i>Total Public Facilities</i>	<u>242,660</u>	<u>250,835</u>	<u>240,785</u>	<u>10,050</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	55,095	55,095	53,579	1,516
<i>Benefits</i>	12,627	13,331	12,754	577
<i>Supplies</i>	5,100	8,047	7,276	771
<i>Other services and charges</i>	13,500	15,899	13,462	2,437
<i>Total Constable Number One</i>	<u>86,322</u>	<u>92,372</u>	<u>87,071</u>	<u>5,301</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	70,866	70,866	70,866	--
<i>Benefits</i>	28,054	28,173	26,905	1,268
<i>Supplies</i>	2,150	2,651	2,623	28
<i>Other services and charges</i>	12,000	11,380	8,555	2,825
<i>Total Constable Number Two</i>	<u>113,070</u>	<u>113,070</u>	<u>108,949</u>	<u>4,121</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	15,450	15,450	15,451	(1)
<i>Benefits</i>	4,269	7,249	7,246	3
<i>Supplies</i>	1,000	1,809	1,808	1
<i>Other services and charges</i>	4,200	9,400	9,397	3
<i>Total Constable Number Three</i>	<u>24,919</u>	<u>33,908</u>	<u>33,902</u>	<u>6</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	15,450	15,450	15,451	(1)
<i>Benefits</i>	4,285	4,285	3,899	386
<i>Supplies</i>	1,550	1,550	--	1,550
<i>Other services and charges</i>	2,900	2,900	1,558	1,342
<i>Total Constable Number Four</i>	<u>24,185</u>	<u>24,185</u>	<u>20,908</u>	<u>3,277</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,273,106	1,329,511	1,322,492	7,019
<i>Benefits</i>	294,860	311,909	310,268	1,641
<i>Supplies</i>	83,000	124,362	121,256	3,106
<i>Other services and charges</i>	392,900	409,698	409,495	203
<i>Capital outlay</i>	308,300	346,548	346,548	--
<i>Total Sheriff</i>	<u>2,359,666</u>	<u>2,522,028</u>	<u>2,510,059</u>	<u>11,969</u>



**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 36,442	\$ 36,442	\$ 36,440	\$ 2
<i>Benefits</i>	10,097	10,115	10,064	51
<i>Supplies</i>	4,700	5,024	5,023	1
<i>Other services and charges</i>	2,900	2,558	2,019	539
<i>Total Department of Public Safety</i>	<u>54,139</u>	<u>54,139</u>	<u>53,546</u>	<u>593</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,078,440	1,276,300	1,276,290	10
<i>Benefits</i>	265,744	270,519	270,516	3
<i>Supplies</i>	285,700	263,929	262,090	1,839
<i>Other services and charges</i>	214,000	223,501	220,149	3,352
<i>Capital outlay</i>	--	49,065	49,065	--
<i>Total County Jail</i>	<u>1,843,884</u>	<u>2,083,314</u>	<u>2,078,110</u>	<u>5,204</u>
<i>Adult Probation</i>				
<i>Supplies</i>	425	425	--	425
<i>Other services and charges</i>	1,500	1,500	540	960
<i>Total Adult Probation</i>	<u>1,925</u>	<u>1,925</u>	<u>540</u>	<u>1,385</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	2,000	622	1,378
<i>Other services and charges</i>	123,525	123,525	105,785	17,740
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>125,525</u>	<u>125,525</u>	<u>106,407</u>	<u>19,118</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	1,602	1,601	320	1,281
<i>Benefits</i>	12,123	12,124	10,918	1,206
<i>Other services and charges</i>	145,500	145,500	131,864	13,636
<i>Capital outlay</i>	7,500	7,500	--	7,500
<i>Total Fire Protection</i>	<u>166,725</u>	<u>166,725</u>	<u>143,102</u>	<u>23,623</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	62,420	65,176	65,176	--
<i>Benefits</i>	29,445	32,969	26,105	6,864
<i>Supplies</i>	4,200	4,200	2,395	1,805
<i>Other services and charges</i>	14,450	14,494	12,299	2,195
<i>Total Emergency Management</i>	<u>110,515</u>	<u>116,839</u>	<u>105,975</u>	<u>10,864</u>
<i>Total Public Safety</i>	<u>4,910,875</u>	<u>5,334,030</u>	<u>5,248,567</u>	<u>85,463</u>
<i>Social Services</i>				
<i>Other services and charges</i>	93,000	87,000	86,000	1,000
<i>Total Social Services</i>	<u>93,000</u>	<u>87,000</u>	<u>86,000</u>	<u>1,000</u>
<i>Indigent Health Care</i>				
<i>Supplies</i>	18,000	16,153	2,670	13,483
<i>Other services and charges</i>	857,842	610,161	574,981	35,180
<i>Total Indigent Health Care</i>	<u>875,842</u>	<u>626,314</u>	<u>577,651</u>	<u>48,663</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
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**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health Department</i>				
<i>Other services and charges</i>	\$ 22,500	\$ 22,500	\$ 9,780	\$ 12,720
<i>Total Health Department</i>	<u>22,500</u>	<u>22,500</u>	<u>9,780</u>	<u>12,720</u>
<i>Environmental</i>				
<i>Personnel services</i>	113,556	114,500	114,498	2
<i>Benefits</i>	26,839	26,783	26,469	314
<i>Supplies</i>	5,700	6,537	6,013	524
<i>Other services and charges</i>	24,920	19,927	15,814	4,113
<i>Total Environmental</i>	<u>171,015</u>	<u>167,747</u>	<u>162,794</u>	<u>4,953</u>
<i>Total Health and Welfare</i>	<u>1,162,357</u>	<u>903,561</u>	<u>836,225</u>	<u>67,336</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	358	1,142
<i>Total Education - Library</i>	<u>1,500</u>	<u>1,500</u>	<u>358</u>	<u>1,142</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	129,200	128,366	128,367	(1)
<i>Benefits</i>	32,626	33,319	32,767	552
<i>Supplies</i>	13,100	24,108	19,488	4,620
<i>Other services and charges</i>	149,300	154,774	145,403	9,371
<i>Capital outlay</i>	--	30,658	30,658	--
<i>Total Fairgrounds</i>	<u>324,226</u>	<u>371,225</u>	<u>356,683</u>	<u>14,542</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,001	35,000	1
<i>Total Softball</i>	<u>35,000</u>	<u>35,001</u>	<u>35,000</u>	<u>1</u>
<i>Total Culture and Recreation</i>	<u>360,726</u>	<u>407,726</u>	<u>392,041</u>	<u>15,685</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	108,435	97,555	97,501	54
<i>Benefits</i>	27,429	24,368	24,003	365
<i>Supplies</i>	7,000	7,800	6,816	984
<i>Other services and charges</i>	22,000	23,263	19,957	3,306
<i>Total Extension Service</i>	<u>164,864</u>	<u>152,986</u>	<u>148,277</u>	<u>4,709</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	5,000	5,000	5,000	--
<i>Total Soil Conservation</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
<i>Total Conservation</i>	<u>170,364</u>	<u>158,486</u>	<u>153,777</u>	<u>4,709</u>

**WASHINGTON COUNTY, TEXAS**  
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**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 176,918	\$ 204,418	\$ 195,917	\$ 8,501
<i>Total Data Processing</i>	<u>176,918</u>	<u>204,418</u>	<u>195,917</u>	<u>8,501</u>
<i>Total Data Processing</i>	<u>176,918</u>	<u>204,418</u>	<u>195,917</u>	<u>8,501</u>
Total expenditures	<u>15,339,050</u>	<u>15,593,462</u>	<u>14,604,923</u>	<u>988,539</u>
Excess (deficiency) of receipts over (under) disbursements	<u>719,444</u>	<u>498,728</u>	<u>2,056,218</u>	<u>1,557,490</u>
Other financing sources (uses):				
<i>Transfers in</i>	978	97,978	96,822	(1,156)
<i>Transfers out</i>	(957,451)	(963,451)	(963,451)	--
<i>Sale of capital assets</i>	6,000	6,000	9,291	3,291
<i>Total other financing sources (uses)</i>	<u>(950,473)</u>	<u>(859,473)</u>	<u>(857,338)</u>	<u>2,135</u>
Net change in unrestricted cash balances	(231,029)	(360,745)	1,198,880	1,559,625
Unrestricted cash, January 1	<u>5,812,431</u>	<u>5,812,431</u>	<u>5,812,431</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 5,581,402</u>	<u>\$ 5,451,686</u>	<u>\$ 7,011,311</u>	<u>\$ 1,559,625</u>

**WASHINGTON COUNTY, TEXAS**  
**ROAD AND BRIDGE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 3,909,913	\$ 3,909,913	\$ 4,034,433	\$ 124,520
<i>Total Taxes</i>	<u>3,909,913</u>	<u>3,909,913</u>	<u>4,034,433</u>	<u>124,520</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	--	--	1,059,143	1,059,143
<i>State shared revenues</i>	59,000	59,000	57,651	(1,349)
<i>Total Intergovernmental</i>	<u>59,000</u>	<u>59,000</u>	<u>1,116,794</u>	<u>1,057,794</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	817,000	817,000	788,181	(28,819)
<i>Total Licenses, permits and fees</i>	<u>817,000</u>	<u>817,000</u>	<u>788,181</u>	<u>(28,819)</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	345,000	345,000	284,842	(60,158)
<i>Total Fines and forfeitures</i>	<u>345,000</u>	<u>345,000</u>	<u>284,842</u>	<u>(60,158)</u>
<i>Charges for services</i>				
<i>Charges to customers</i>	--	--	250,000	250,000
<i>Total Charges for services</i>	<u>--</u>	<u>--</u>	<u>250,000</u>	<u>250,000</u>
<i>Interest</i>				
<i>Interest</i>	800	800	24,574	23,774
<i>Total Interest</i>	<u>800</u>	<u>800</u>	<u>24,574</u>	<u>23,774</u>
<i>Total receipts</i>	<u>5,131,713</u>	<u>5,131,713</u>	<u>6,498,823</u>	<u>1,367,110</u>
<b>Disbursements:</b>				
<i>Current:</i>				
<i>Public transportation</i>				
<i>Personnel services</i>	1,004,825	969,379	969,376	3
<i>Benefits</i>	577,032	520,766	520,763	3
<i>Supplies</i>	500,700	389,404	389,399	5
<i>Other services and charges</i>	694,338	486,769	486,760	9
<i>Capital outlay</i>	2,327,000	3,217,356	3,217,356	--
<i>Total Public Transportation</i>	<u>5,103,895</u>	<u>5,583,674</u>	<u>5,583,654</u>	<u>20</u>
<i>Total expenditures</i>	<u>5,103,895</u>	<u>5,583,674</u>	<u>5,583,654</u>	<u>20</u>
<i>Excess (deficiency) of receipts over     (under) disbursements</i>	<u>27,818</u>	<u>(451,961)</u>	<u>915,169</u>	<u>1,367,130</u>
<i>Other financing sources (uses):</i>				
<i>Sale of capital assets</i>	9,000	9,000	10,545	1,545
<i>Total other financing sources (uses)</i>	<u>9,000</u>	<u>9,000</u>	<u>10,545</u>	<u>1,545</u>
<i>Net change in unrestricted cash balances</i>	<u>36,818</u>	<u>(442,961)</u>	<u>925,714</u>	<u>1,368,675</u>
<i>Unrestricted cash, January 1</i>	<u>1,851,614</u>	<u>1,851,614</u>	<u>1,851,614</u>	<u>--</u>
<i>Unrestricted cash, December 31</i>	<u>\$ 1,888,432</u>	<u>\$ 1,408,653</u>	<u>\$ 2,777,328</u>	<u>\$ 1,368,675</u>

**WASHINGTON COUNTY, TEXAS**  
**EMERGENCY MEDICAL SERVICE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT B-3**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	\$ --	\$ 22,600	\$ 22,603	\$ 3
<i>State shared revenues</i>	10,000	45,000	45,975	975
<i>Total Intergovernmental</i>	10,000	67,600	68,578	978
<i>Charges for services</i>				
<i>Charges to customers</i>	2,615,000	2,615,000	2,533,780	(81,220)
<i>Total Charges for services</i>	2,615,000	2,615,000	2,533,780	(81,220)
<i>Interest</i>				
<i>Interest</i>	300	300	1,037	737
<i>Total Interest</i>	300	300	1,037	737
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	300,000	314,700	214,873	(99,827)
<i>Total Miscellaneous</i>	300,000	314,700	214,873	(99,827)
<i>Total receipts</i>	2,925,300	2,997,600	2,818,268	(179,332)
<b>Disbursements:</b>				
<b>Current:</b>				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,903,549	1,967,176	1,629,923	337,253
<i>Benefits</i>	765,109	761,425	761,421	4
<i>Supplies</i>	161,300	182,854	182,851	3
<i>Other services and charges</i>	412,600	496,006	496,000	6
<i>Capital outlay</i>	177,500	273,253	273,252	1
<i>Total Emergency Medical Services</i>	3,420,058	3,680,714	3,343,447	337,267
<i>Total Health and Welfare</i>	3,420,058	3,680,714	3,343,447	337,267
<i>Total expenditures</i>	3,420,058	3,680,714	3,343,447	337,267
Excess (deficiency) of receipts over (under) disbursements	(494,758)	(683,114)	(525,179)	157,935
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	344,758	344,758	344,758	--
<i>Transfers out</i>	(100,000)	(100,000)	(100,000)	--
<i>Total other financing sources (uses)</i>	244,758	244,758	244,758	--
Net change in unrestricted cash balances	(250,000)	(438,356)	(280,421)	157,935
Unrestricted cash, January 1	476,327	476,327	476,327	--
Unrestricted cash, December 31	\$ 226,327	\$ 37,971	\$ 195,906	\$ 157,935

**WASHINGTON COUNTY, TEXAS**
**SCHEDULE OF CHANGES IN THE COUNTY'S  
 NET PENSION LIABILITY AND RELATED RATIOS  
 WASHINGTON COUNTY PENSION PLAN  
 LAST TEN FISCAL YEARS \***

	Plan Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Total pension liability:</b>										
Service cost	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,916,764	2,718,473	2,510,217	--	--	--	--	--	--	--
Changes of benefit terms	--	(135,668)	--	--	--	--	--	--	--	--
Differences between expected and actual experience	137,903	(270,354)	69,519	--	--	--	--	--	--	--
Changes of assumptions	--	359,360	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--	--	--	--
Net change in total pension liability	2,890,834	2,605,516	2,411,346	--	--	--	--	--	--	--
Total pension liability - beginning	36,089,750	33,484,234	31,072,888	--	--	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 38,980,584</u>	<u>\$ 36,089,750</u>	<u>\$ 33,484,234</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	711,630	654,745	587,496	--	--	--	--	--	--	--
Net investment income	2,318,587	(149,552)	1,956,527	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,566,129)	(1,349,814)	(1,273,187)	--	--	--	--	--	--	--
Administrative expense	(25,187)	(22,465)	(23,112)	--	--	--	--	--	--	--
Other	117,451	(75,338)	(55,733)	--	--	--	--	--	--	--
Net change in plan fiduciary net position	2,719,357	179,060	2,222,628	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	31,270,610	31,091,550	28,868,922	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 33,989,967</u>	<u>\$ 31,270,610</u>	<u>\$ 31,091,550</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ 4,990,617</u>	<u>\$ 4,819,140</u>	<u>\$ 2,392,684</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	87.20%	86.65%	92.85%	--	--	--	--	--	--	--
Covered-employee payroll	\$ 10,166,146	\$ 9,353,495	\$ 8,392,795	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	49.09%	51.52%	28.51%	--	--	--	--	--	--	--

**Notes to Schedule:**

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**WASHINGTON COUNTY, TEXAS**  
**SCHEDULE OF COUNTY CONTRIBUTIONS**  
**WASHINGTON COUNTY PENSION PLAN**  
**LAST TEN FISCAL YEARS**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Actuarially determined contribution	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494	\$ 838,134	\$ 804,713	\$ 755,219	\$ 756,591	\$ 728,264
Contributions in relation to the actuarially determined contribution	(1,154,590)	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)	(838,134)	(804,713)	(755,219)	(756,591)	(728,264)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 9,996,451	\$ 10,166,145	\$ 9,353,495	\$ 8,392,795	\$ 7,738,451	\$ 7,326,347	\$ 7,349,000	\$ 7,025,296	\$ 7,051,177	\$ 6,942,459
Contributions as a percentage of covered-employee payroll	11.55%	11.44%	11.99%	12.28%	11.74%	11.44%	10.95%	10.75%	10.73%	10.49%

**Valuation date:** 12/31/16

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	13.7 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	4.9%, average, including inflation
Investment rate of return	8.1%, net of pension plan investment expense, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP 2014 Ultimate Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes to Plan Provisions Reflected in the Schedule of Employer Contributions	2015 : There were no changes to plan provisions. 2016: Employer contributions reflect that a 1% flat COLA was adopted.

**WASHINGTON COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2017

**A. Budgetary Information**

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, HWY 290/36, JP Technology, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture, County Clerk Record Management Preservation, OPEB Funding, Records Management Preservation - District Clerk, County and District Court Technology, Record Preservation, Archive Fee - County Clerk, Personnel Employee Testing, Constable #1 Training Fund, Constable #2 Training Fund, Constable #3 Training Fund, Constable #4 Training Fund, Courthouse Security, Tobacco Settlement, Clerks Election, Bail Bond Fund, SO Training Fund, Sheriff's Donation, Hotel/Motel Tax, and Healthy County Rewards) and the Debt Service Fund (Tax Note Series 2007).

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

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

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

**B. Budget/GAAP Reconciliation**

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$1,198,880	\$495,078	(\$653,196)	\$1,040,762
Road and Bridge	925,714	(634,906)	(69,965)	220,843
Emergency Medical Services	(280,421)	302,278	(821,905)	(800,048)
Hwy 290/36	(243,474)	--	134,074	(109,400)
JP Technology Fund	10,194	--	--	10,194
District Attorney	(78,926)	(611)	(25,087)	(104,624)
District Attorney Hot Check	(961)	--	--	(961)
EMS Donations	80,947	--	(3,836)	77,111
Ambulance Service Supplement	188,952	310,696	(310,696)	188,952
Child Foster Care	4,039	--	--	4,039
District Attorney Forfeiture	25,143	--	--	25,143
Sheriff Forfeiture Fund	26,225	--	--	26,225
County Clerk Record Management	28,865	--	--	28,865
OPEB Funding	2,159	--	--	2,159
Records Management District Clerk	6,093	--	--	6,093



**WASHINGTON COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2017

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
County and District Court Technology	1,978	--	--	1,978
Record Preservation	(4,784)	--	--	(4,784)
Archive Fee - County Clerk	19,010	--	(5,924)	13,086
Personnel Employee Testing	2,768	--	(625)	2,143
Constable #1 Training Fund	463	--	--	463
Constable #2 Training Fund	85	--	--	85
Constable #3 Training Fund	(1,196)	--	--	(1,196)
Constable #4 Training Fund	(1,260)	--	--	(1,260)
Courthouse Security	(8,068)	134	(667)	(8,601)
Tobacco Settlement	24,364	1	--	24,365
Clerks Election	1,257	--	--	1,257
Bail Bond Fund	55	--	--	55
SO Training Fund	4,726	--	--	4,726
Sheriff's Donation	(8,084)	--	--	(8,084)
Hotel/Motel Fund	68,801	26,117	--	94,918
Healthy County Rewards	(1,065)	--	--	(1,065)
Tax Note Series 2007	100,571	5,149	(5,078)	100,642

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2017:

Special Revenue Funds	
Emergency Medical Service	\$432,456

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

D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
HWY 290/36	\$134,074
District Attorney Hot Check	1,344
Ambulance Service Supplement	85,064
EMS Donations	888

**WASHINGTON COUNTY, TEXAS**  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 Year Ended December 31, 2017

E. Washington County Employees Other Post Employment Benefits Plan Schedule of Funding Progress

The funding status of the OPEB plan as of December 31, 2017, follows:

Fiscal Year	12/31/17	12/31/16	12/31/15
Actuarial Valuation of Assets (AVA)	\$ --	\$ --	\$ --
Actuarial Accrued Liability (AAL)	3,853,180	3,853,180	3,646,503
Unfunded Actuarial Accrued Asset	0	0	0
Funded Ratio	0	0	0
Annual Covered Payroll	9,208,531	9,208,531	7,602,610
UAAL as % of payroll	41.84%	47.96%	41.96%

Note: The plan receives an actuarial valuation biennially on evenly numbered years.

*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

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

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

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

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

Ambulance Service Supplement - This fund is used to account for an intergovernmental grant to assist the County's Emergency Medical Service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Sheriff's Donations** - This fund is used to account for collection and expenditure of funds dedicated to the needs of law enforcement.

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

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

## DEBT SERVICE

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

## FIDUCIARY FUNDS

### PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

### AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Environmental Clearing Fund** - This fund is used to account for receipts from permits pending disposition to the County.

**County Attorney Pretrial Diversion** - This fund is used to account for fees from certain first-time defendants diverted from the traditional court system into an individualized and supervised restorative program.

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2017**

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 2,893,074	\$ 838,850	\$ 3,731,924
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	163,533	163,533
<i>Other</i>	26,117	--	26,117
<i>Intergovernmental</i>	310,696	--	310,696
Restricted assets:			
<i>Cash and cash equivalents</i>	--	435,190	435,190
<b>Total Assets</b>	<u>\$ 3,229,887</u>	<u>\$ 1,437,573</u>	<u>\$ 4,667,460</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts payable</i>	\$ 51,905	\$ --	\$ 51,905
<i>Accrued liabilities and other payables</i>	35,460	--	35,460
<b>Total Liabilities</b>	<u>87,365</u>	<u>--</u>	<u>87,365</u>
Deferred Inflows of Resources:			
<i>Deferred revenue</i>	310,696	162,195	472,891
<i>Taxes collected in advance</i>	--	435,190	435,190
<b>Total Deferred Inflows of Resources</b>	<u>310,696</u>	<u>597,385</u>	<u>908,081</u>
Fund balances:			
<i>Restricted</i>	2,218,999	840,188	3,059,187
<i>Committed</i>	612,827	--	612,827
<b>Total fund balances</b>	<u>2,831,826</u>	<u>840,188</u>	<u>3,672,014</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,229,887</u>	<u>\$ 1,437,573</u>	<u>\$ 4,667,460</u>



**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>			
<i>Taxes</i>	\$ 188,162	\$ 530,613	\$ 718,775
<i>Intergovernmental</i>	716,202	--	716,202
<i>Charges for services</i>	337,490	--	337,490
<i>Interest</i>	18,478	7,804	26,282
<i>Miscellaneous</i>	201,095	--	201,095
<b>Total revenues</b>	<u>1,461,427</u>	<u>538,417</u>	<u>1,999,844</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	170,019	--	170,019
<i>Judicial</i>	25,102	--	25,102
<i>Legal</i>	1,133,513	--	1,133,513
<i>Financial administration</i>	12,952	--	12,952
<i>Public facilities</i>	34,060	--	34,060
<i>Public safety</i>	47,068	--	47,068
<i>Public transportation</i>	110,200	--	110,200
<i>Health and welfare</i>	176,857	--	176,857
<i>Culture and recreation</i>	95,000	--	95,000
<b>Debt service:</b>			
<i>Principal</i>	--	305,000	305,000
<i>Interest and fiscal charges</i>	--	132,775	132,775
<b>Total expenditures</b>	<u>1,804,771</u>	<u>437,775</u>	<u>2,242,546</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(343,344)</u>	<u>100,642</u>	<u>(242,702)</u>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	718,693	--	718,693
<i>Transfers out</i>	(96,822)	--	(96,822)
<b>Total other financing sources (uses)</b>	<u>621,871</u>	<u>--</u>	<u>621,871</u>
<b>Net change in fund balances</b>	<u>278,527</u>	<u>100,642</u>	<u>379,169</u>
<b>Fund balances, January 1</b>	<u>2,522,644</u>	<u>739,546</u>	<u>3,262,190</u>
<b>Prior Period Adjustment</b>	<u>30,655</u>	<u>--</u>	<u>30,655</u>
<b>Fund balances, December 31</b>	<u>\$ 2,831,826</u>	<u>\$ 840,188</u>	<u>\$ 3,672,014</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney</u>	<u>District Attorney Hot Check</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 110,526	\$ 92,848	\$ 123,991	\$ 4,202
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 110,526</u>	<u>\$ 92,848</u>	<u>\$ 123,991</u>	<u>\$ 4,202</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ 26,051	\$ --
<i>Accrued liabilities and other payables</i>	--	--	33,675	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>59,726</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
<i>Restricted</i>	110,526	92,848	64,265	4,202
<i>Committed</i>	--	--	--	--
<b>Total fund balances</b>	<u>110,526</u>	<u>92,848</u>	<u>64,265</u>	<u>4,202</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 110,526</u>	 <u>\$ 92,848</u>	 <u>\$ 123,991</u>	 <u>\$ 4,202</u>

<u>Ambulance Service Supplement</u>	<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>
\$ 188,952	\$ 219,310	\$ 135,753	\$ 33,194	\$ 41,535
--	--	--	--	--
310,696	--	--	--	--
<u>\$ 499,648</u>	<u>\$ 219,310</u>	<u>\$ 135,753</u>	<u>\$ 33,194</u>	<u>\$ 41,535</u>
\$ --	\$ 1,095	\$ 1,764	\$ --	\$ --
--	1,785	--	--	--
<u>--</u>	<u>2,880</u>	<u>1,764</u>	<u>--</u>	<u>--</u>
310,696	--	--	--	--
<u>310,696</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
188,952	--	--	33,194	41,535
--	216,430	133,989	--	--
<u>188,952</u>	<u>216,430</u>	<u>133,989</u>	<u>33,194</u>	<u>41,535</u>
<u>\$ 499,648</u>	<u>\$ 219,310</u>	<u>\$ 135,753</u>	<u>\$ 33,194</u>	<u>\$ 41,535</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	<u>Sheriff Escrow</u>	<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 16,208	\$ 108,424	\$ 57,987	\$ 27,908
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 16,208</u>	<u>\$ 108,424</u>	<u>\$ 57,987</u>	<u>\$ 27,908</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	16,208	108,424	57,987	27,908
<i>Committed</i>	--	--	--	--
<b>Total fund balances</b>	<u>16,208</u>	<u>108,424</u>	<u>57,987</u>	<u>27,908</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 16,208</u>	<u>\$ 108,424</u>	<u>\$ 57,987</u>	<u>\$ 27,908</u>

<u>C.C. Record Management Preservation</u>	<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>	<u>County and District Court Technology</u>	<u>Record Preservation</u>
\$ 157,249	\$ 223,429	\$ 37,464	\$ 16,770	\$ 217,488
--	--	--	--	--
<u>\$ 157,249</u>	<u>\$ 223,429</u>	<u>\$ 37,464</u>	<u>\$ 16,770</u>	<u>\$ 217,488</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
157,249	--	37,464	16,770	217,488
--	223,429	--	--	--
<u>157,249</u>	<u>223,429</u>	<u>37,464</u>	<u>16,770</u>	<u>217,488</u>
<u>\$ 157,249</u>	<u>\$ 223,429</u>	<u>\$ 37,464</u>	<u>\$ 16,770</u>	<u>\$ 217,488</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	<u>Archive Fee County Clerk</u>	<u>Personnel Employee Testing</u>	<u>Constable #1 Training Fund</u>	<u>Constable #2 Training Fund</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 110,751	\$ 5,722	\$ 3,194	\$ 102
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 110,751</u>	<u>\$ 5,722</u>	<u>\$ 3,194</u>	<u>\$ 102</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 5,924	\$ 625	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
Total Liabilities	<u>5,924</u>	<u>625</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Deferred revenue</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	104,827	--	3,194	102
<i>Committed</i>	--	5,097	--	--
Total fund balances	<u>104,827</u>	<u>5,097</u>	<u>3,194</u>	<u>102</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 110,751</u>	<u>\$ 5,722</u>	<u>\$ 3,194</u>	<u>\$ 102</u>

Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property
\$ 6,019	\$ 4,817	\$ 139,570	\$ 18,050	\$ 18,000
--	--	--	--	--
<u>\$ 6,019</u>	<u>\$ 4,817</u>	<u>\$ 139,570</u>	<u>\$ 18,050</u>	<u>\$ 18,000</u>
\$ --	\$ --	\$ 3,273	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>3,273</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
6,019	4,817	136,297	18,050	18,000
--	--	--	--	--
<u>6,019</u>	<u>4,817</u>	<u>136,297</u>	<u>18,050</u>	<u>18,000</u>
<u>\$ 6,019</u>	<u>\$ 4,817</u>	<u>\$ 139,570</u>	<u>\$ 18,050</u>	<u>\$ 18,000</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	<u>Homeland Security</u>	<u>Community Development Program</u>	<u>Tobacco Settlement</u>	<u>Clerks Election</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 542	\$ 595	\$ 391,759	\$ 28,098
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 542</u>	<u>\$ 595</u>	<u>\$ 391,759</u>	<u>\$ 28,098</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
<i>Restricted</i>	542	595	391,759	--
<i>Committed</i>	--	--	--	28,098
<b>Total fund balances</b>	<u>542</u>	<u>595</u>	<u>391,759</u>	<u>28,098</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 542</u>	 <u>\$ 595</u>	 <u>\$ 391,759</u>	 <u>\$ 28,098</u>



<u>HAVA Grant Equipment</u>	<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>	<u>SO Training Fund</u>	<u>Sheriff's Donations</u>
\$ 3,440	\$ 27,216	\$ 5,784	\$ 22,567	\$ 103,170
--	--	--	--	--
<u>\$ 3,440</u>	<u>\$ 27,216</u>	<u>\$ 5,784</u>	<u>\$ 22,567</u>	<u>\$ 103,170</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,440	27,216	--	22,567	103,170
--	--	5,784	--	--
<u>3,440</u>	<u>27,216</u>	<u>5,784</u>	<u>22,567</u>	<u>103,170</u>
<u>\$ 3,440</u>	<u>\$ 27,216</u>	<u>\$ 5,784</u>	<u>\$ 22,567</u>	<u>\$ 103,170</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 167,585	\$ 457	\$ 22,398	\$ 2,893,074
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	26,117	--	--	26,117
<i>Intergovernmental</i>	--	--	--	310,696
<b>Total Assets</b>	<u>\$ 193,702</u>	<u>\$ 457</u>	<u>\$ 22,398</u>	<u>\$ 3,229,887</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 13,173	\$ 51,905
<i>Accrued liabilities and other payables</i>	--	--	--	35,460
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>13,173</u>	<u>87,365</u>
Deferred Inflows of Resources:				
<i>Deferred revenue</i>	--	--	--	310,696
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>310,696</u>
Fund balances:				
<i>Restricted</i>	193,702	457	9,225	2,218,999
<i>Committed</i>	--	--	--	612,827
<b>Total fund balances</b>	<u>193,702</u>	<u>457</u>	<u>9,225</u>	<u>2,831,826</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 193,702</u>	 <u>\$ 457</u>	 <u>\$ 22,398</u>	 <u>\$ 3,229,887</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, 2017

	HWY 290/36	JP Technology	District Attorney	District Attorney Hot Check
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	512,591	--
<i>Charges for services</i>	--	10,783	--	343
<i>Interest</i>	800	547	991	40
<i>Miscellaneous</i>	--	--	2,904	--
<b>Total revenues</b>	<u>800</u>	<u>11,330</u>	<u>516,486</u>	<u>383</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	1,136	--	--
<i>Legal</i>	--	--	1,115,980	1,344
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	110,200	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<b>Debt service:</b>				
<b>Total expenditures</b>	<u>110,200</u>	<u>1,136</u>	<u>1,115,980</u>	<u>1,344</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(109,400)</u>	<u>10,194</u>	<u>(599,494)</u>	<u>(961)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	591,693	--
<i>Transfers out</i>	--	--	(96,822)	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>494,871</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>(109,400)</b>	<b>10,194</b>	<b>(104,623)</b>	<b>(961)</b>
<b>Fund balances, January 1</b>	<b>219,926</b>	<b>82,654</b>	<b>137,340</b>	<b>5,163</b>
<b>Prior Period Adjustment</b>	<b>--</b>	<b>--</b>	<b>31,548</b>	<b>--</b>
<b>Fund balances, December 31</b>	<u><b>\$ 110,526</b></u>	<u><b>\$ 92,848</b></u>	<u><b>\$ 64,265</b></u>	<u><b>\$ 4,202</b></u>

Ambulance Service Supplement	EMS Donations	Rural Addressing	Law Library	Check and Process
\$ --	\$ --	\$ --	\$ --	\$ --
173,514	--	--	--	--
--	--	--	13,100	3,554
502	1,052	868	1,365	--
--	158,101	1,651	--	--
<u>174,016</u>	<u>159,153</u>	<u>2,519</u>	<u>14,465</u>	<u>3,554</u>
--	--	3,926	16,085	--
--	--	--	--	--
--	--	--	--	725
--	--	--	--	--
--	--	--	--	--
85,064	82,042	--	--	--
--	--	--	--	--
<u>85,064</u>	<u>82,042</u>	<u>3,926</u>	<u>16,085</u>	<u>725</u>
<u>88,952</u>	<u>77,111</u>	<u>(1,407)</u>	<u>(1,620)</u>	<u>2,829</u>
100,000	--	--	--	--
--	--	--	--	--
<u>100,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
188,952	77,111	(1,407)	(1,620)	2,829
--	140,212	135,396	34,814	38,706
--	(893)	--	--	--
<u>\$ 188,952</u>	<u>\$ 216,430</u>	<u>\$ 133,989</u>	<u>\$ 33,194</u>	<u>\$ 41,535</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--
Charges for services	--	--	25,292	26,143
Interest	92	816	387	82
Miscellaneous	2,864	974	--	--
Total revenues	<u>2,956</u>	<u>1,790</u>	<u>25,679</u>	<u>26,225</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	536	--
Financial administration	--	--	--	--
Public facilities	--	--	--	--
Public safety	2,615	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	9,751	--	--
Culture and recreation	--	--	--	--
Debt service:				
Total expenditures	<u>2,615</u>	<u>9,751</u>	<u>536</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>341</u>	<u>(7,961)</u>	<u>25,143</u>	<u>26,225</u>
Other financing sources (uses):				
Transfers in	--	12,000	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>12,000</u>	<u>--</u>	<u>--</u>
Net change in fund balances	341	4,039	25,143	26,225
Fund balances, January 1	15,867	104,385	32,844	1,683
Prior Period Adjustment	--	--	--	--
Fund balances, December 31	<u>\$ 16,208</u>	<u>\$ 108,424</u>	<u>\$ 57,987</u>	<u>\$ 27,908</u>

C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology	Record Preservation
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
98,028	--	6,601	1,978	16,149
1,412	2,159	335	--	2,190
--	--	--	--	--
<u>99,440</u>	<u>2,159</u>	<u>6,936</u>	<u>1,978</u>	<u>18,339</u>
70,575	--	--	--	--
--	--	843	--	23,123
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>70,575</u>	<u>--</u>	<u>843</u>	<u>--</u>	<u>23,123</u>
<u>28,865</u>	<u>2,159</u>	<u>6,093</u>	<u>1,978</u>	<u>(4,784)</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>28,865</u>	<u>2,159</u>	<u>6,093</u>	<u>1,978</u>	<u>(4,784)</u>
128,384	221,270	31,371	14,792	222,272
--	--	--	--	--
<u>\$ 157,249</u>	<u>\$ 223,429</u>	<u>\$ 37,464</u>	<u>\$ 16,770</u>	<u>\$ 217,488</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Archive Fee County Clerk	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	683	741
Charges for services	91,190	--	--	--
Interest	--	95	30	2
Miscellaneous	--	--	--	--
Total revenues	<u>91,190</u>	<u>95</u>	<u>713</u>	<u>743</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General administration	78,104	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Financial administration	--	12,952	--	--
Public facilities	--	--	--	--
Public safety	--	--	250	658
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Debt service:				
Total expenditures	<u>78,104</u>	<u>12,952</u>	<u>250</u>	<u>658</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,086</u>	<u>(12,857)</u>	<u>463</u>	<u>85</u>
<b>Other financing sources (uses):</b>				
Transfers in	--	15,000	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>15,000</u>	<u>--</u>	<u>--</u>
Net change in fund balances	13,086	2,143	463	85
Fund balances, January 1	91,741	2,954	2,731	17
Prior Period Adjustment	--	--	--	--
Fund balances, December 31	<u>\$ 104,827</u>	<u>\$ 5,097</u>	<u>\$ 3,194</u>	<u>\$ 102</u>



Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property
\$ --	\$ --	\$ --	\$ --	\$ --
683	--	--	--	--
--	--	25,459	4,970	--
58	47	--	--	160
--	--	--	--	3,273
<u>741</u>	<u>47</u>	<u>25,459</u>	<u>4,970</u>	<u>3,433</u>
--	--	--	--	1,329
--	--	--	--	--
--	--	--	--	--
--	--	34,060	--	--
1,937	1,307	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,937</u>	<u>1,307</u>	<u>34,060</u>	<u>--</u>	<u>1,329</u>
<u>(1,196)</u>	<u>(1,260)</u>	<u>(8,601)</u>	<u>4,970</u>	<u>2,104</u>
--	--	--	--	--
--	--	--	--	--
<u>(1,196)</u>	<u>(1,260)</u>	<u>(8,601)</u>	<u>4,970</u>	<u>2,104</u>
7,215	6,077	144,898	13,080	15,896
--	--	--	--	--
<u>\$ 6,019</u>	<u>\$ 4,817</u>	<u>\$ 136,297</u>	<u>\$ 18,050</u>	<u>\$ 18,000</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Homeland Security	Community Development Program	Tobacco Settlement	Clerks Election
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	23,480	--
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	5	4	885	282
<i>Miscellaneous</i>	--	--	--	975
<b>Total revenues</b>	<u>5</u>	<u>4</u>	<u>24,365</u>	<u>1,257</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Debt service:				
<b>Total expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5</u>	<u>4</u>	<u>24,365</u>	<u>1,257</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>5</b>	<b>4</b>	<b>24,365</b>	<b>1,257</b>
Fund balances, January 1	537	591	367,394	26,841
Prior Period Adjustment	--	--	--	--
<b>Fund balances, December 31</b>	<u>\$ 542</u>	<u>\$ 595</u>	<u>\$ 391,759</u>	<u>\$ 28,098</u>

HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund	Sheriff's Donations
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	4,510	--
--	--	--	--	--
--	256	55	216	792
--	--	--	--	29,785
<u>--</u>	<u>256</u>	<u>55</u>	<u>4,726</u>	<u>30,577</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	38,661
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>38,661</u>
--	256	55	4,726	(8,084)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	256	55	4,726	(8,084)
3,440	26,960	5,729	17,841	111,254
--	--	--	--	--
<u>\$ 3,440</u>	<u>\$ 27,216</u>	<u>\$ 5,784</u>	<u>\$ 22,567</u>	<u>\$ 103,170</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
<i>Taxes</i>	\$ 188,162	\$ --	\$ --	\$ 188,162
<i>Intergovernmental</i>	--	--	--	716,202
<i>Charges for services</i>	--	--	13,900	337,490
<i>Interest</i>	1,756	7	190	18,478
<i>Miscellaneous</i>	--	568	--	201,095
Total revenues	<u>189,918</u>	<u>575</u>	<u>14,090</u>	<u>1,461,427</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	170,019
<i>Judicial</i>	--	--	--	25,102
<i>Legal</i>	--	--	14,928	1,133,513
<i>Financial administration</i>	--	--	--	12,952
<i>Public facilities</i>	--	--	--	34,060
<i>Public safety</i>	--	1,640	--	47,068
<i>Public transportation</i>	--	--	--	110,200
<i>Health and welfare</i>	--	--	--	176,857
<i>Culture and recreation</i>	95,000	--	--	95,000
Debt service:				
Total expenditures	<u>95,000</u>	<u>1,640</u>	<u>14,928</u>	<u>1,804,771</u>
Excess (deficiency) of revenues over (under) expenditures	<u>94,918</u>	<u>(1,065)</u>	<u>(838)</u>	<u>(343,344)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	718,693
<i>Transfers out</i>	--	--	--	(96,822)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>621,871</u>
Net change in fund balances	94,918	(1,065)	(838)	278,527
Fund balances, January 1	98,784	1,522	10,063	2,522,644
Prior Period Adjustment	--	--	--	30,655
Fund balances, December 31	<u>\$ 193,702</u>	<u>\$ 457</u>	<u>\$ 9,225</u>	<u>\$ 2,831,826</u>

**WASHINGTON COUNTY, TEXAS**  
 HWY 290/36  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 200	\$ 800	\$ 600
Total Interest	<u>200</u>	<u>800</u>	<u>600</u>
Total receipts	<u>200</u>	<u>800</u>	<u>600</u>
Disbursements:			
Current:			
Public transportation			
Capital outlay	110,200	244,274	(134,074)
Total Public Transportation	<u>110,200</u>	<u>244,274</u>	<u>(134,074)</u>
Total expenditures	<u>110,200</u>	<u>244,274</u>	<u>(134,074)</u>
Net change in unrestricted cash balances	(110,000)	(243,474)	(133,474)
Unrestricted cash, January 1	354,000	354,000	--
Unrestricted cash, December 31	<u>\$ 244,000</u>	<u>\$ 110,526</u>	<u>\$ (133,474)</u>

**WASHINGTON COUNTY, TEXAS**  
**JP TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-6**

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
Justice court number one fees	\$ 2,400	\$ 3,084	\$ 684
Justice court number two fees	1,400	1,729	329
Justice court number three fees	1,600	3,001	1,401
Justice court number four fees	3,200	2,969	(231)
<b>Total Charges for services</b>	<u>8,600</u>	<u>10,783</u>	<u>2,183</u>
<i>Interest</i>			
Interest	--	547	547
<b>Total Interest</b>	<u>--</u>	<u>547</u>	<u>547</u>
<b>Total receipts</b>	<u>8,600</u>	<u>11,330</u>	<u>2,730</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Judicial</i>			
Justice Court Number One			
Supplies	2,125	--	2,125
Other services and charges	8,360	1,136	7,224
<b>Total Justice Court Number One</b>	<u>10,485</u>	<u>1,136</u>	<u>9,349</u>
<b>Total Judicial</b>	<u>10,485</u>	<u>1,136</u>	<u>9,349</u>
<b>Total expenditures</b>	<u>10,485</u>	<u>1,136</u>	<u>9,349</u>
<b>Net change in unrestricted cash balances</b>	(1,885)	10,194	12,079
<b>Unrestricted cash, January 1</b>	82,654	82,654	--
<b>Unrestricted cash, December 31</b>	<u>\$ 80,769</u>	<u>\$ 92,848</u>	<u>\$ 12,079</u>

**WASHINGTON COUNTY, TEXAS**  
**DISTRICT ATTORNEY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-7**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 37,500	\$ 120,275	\$ 82,775
<i>Other governments - prisoner housing</i>	392,316	392,316	--
<i>Total Intergovernmental</i>	<u>429,816</u>	<u>512,591</u>	<u>82,775</u>
<i>Interest</i>			
<i>Interest</i>	--	991	991
<i>Total Interest</i>	<u>--</u>	<u>991</u>	<u>991</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	--	2,904	2,904
<i>Total Miscellaneous</i>	<u>--</u>	<u>2,904</u>	<u>2,904</u>
 Total receipts	 <u>429,816</u>	 <u>516,486</u>	 <u>86,670</u>
Disbursements:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel services</i>	655,163	623,612	31,551
<i>Benefits</i>	254,774	257,780	(3,006)
<i>Supplies</i>	19,306	18,986	320
<i>Other services and charges</i>	195,482	189,905	5,577
<i>Total District Attorney</i>	<u>1,124,725</u>	<u>1,090,283</u>	<u>34,442</u>
<i>Total Legal</i>	<u>1,124,725</u>	<u>1,090,283</u>	<u>34,442</u>
 Total expenditures	 <u>1,124,725</u>	 <u>1,090,283</u>	 <u>34,442</u>
 Excess (deficiency) of receipts over (under) disbursements	 <u>(694,909)</u>	 <u>(573,797)</u>	 <u>121,112</u>
Other financing sources (uses):			
<i>Transfers in</i>	591,693	591,693	--
<i>Transfers out</i>	(97,000)	(96,822)	178
<i>Total other financing sources (uses)</i>	<u>494,693</u>	<u>494,871</u>	<u>178</u>
 Net change in unrestricted cash balances	 <u>(200,216)</u>	 <u>(78,926)</u>	 <u>121,290</u>
 Unrestricted cash, January 1	 202,917	 202,917	 --
Unrestricted cash, December 31	<u>\$ 2,701</u>	<u>\$ 123,991</u>	<u>\$ 121,290</u>

**WASHINGTON COUNTY, TEXAS**  
**DISTRICT ATTORNEY HOT CHECK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-8**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 2,500	\$ 343	\$ (2,157)
Total Charges for services	<u>2,500</u>	<u>343</u>	<u>(2,157)</u>
Interest			
Interest	10	40	30
Total Interest	<u>10</u>	<u>40</u>	<u>30</u>
Total receipts	<u>2,510</u>	<u>383</u>	<u>(2,127)</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	--	1,344	(1,344)
Total District Attorney	<u>--</u>	<u>1,344</u>	<u>(1,344)</u>
Total Legal	<u>--</u>	<u>1,344</u>	<u>(1,344)</u>
Total expenditures	<u>--</u>	<u>1,344</u>	<u>(1,344)</u>
Net change in unrestricted cash balances	2,510	(961)	(3,471)
Unrestricted cash, January 1	5,163	5,163	--
Unrestricted cash, December 31	<u>\$ 7,673</u>	<u>\$ 4,202</u>	<u>\$ (3,471)</u>



**WASHINGTON COUNTY, TEXAS**  
**AMBULANCE SERVICE SUPPLEMENT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-9**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
Federal shared revenues	\$ 175,000	\$ 173,514	\$ (1,486)
Total Intergovernmental	<u>175,000</u>	<u>173,514</u>	<u>(1,486)</u>
Interest			
Interest	50	502	452
Total Interest	<u>50</u>	<u>502</u>	<u>452</u>
Total receipts	<u>175,050</u>	<u>174,016</u>	<u>(1,034)</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Supplies	--	15,040	(15,040)
Other services and charges	--	16,484	(16,484)
Capital outlay	--	53,540	(53,540)
Total Emergency Medical Services	<u>--</u>	<u>85,064</u>	<u>(85,064)</u>
Total Health and Welfare	<u>--</u>	<u>85,064</u>	<u>(85,064)</u>
Total expenditures	<u>--</u>	<u>85,064</u>	<u>(85,064)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>175,050</u>	<u>88,952</u>	<u>(86,098)</u>
Other financing sources (uses):			
Transfers in	--	100,000	100,000
Total other financing sources (uses)	<u>--</u>	<u>100,000</u>	<u>100,000</u>
Net change in unrestricted cash balances	<u>175,050</u>	<u>188,952</u>	<u>13,902</u>
Unrestricted cash, January 1	--	--	--
Unrestricted cash, December 31	<u>\$ 175,050</u>	<u>\$ 188,952</u>	<u>\$ 13,902</u>

**WASHINGTON COUNTY, TEXAS**  
**EMS DONATIONS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-10**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ --	\$ 1,047	\$ 1,047
Total Interest	<u>--</u>	<u>1,047</u>	<u>1,047</u>
Miscellaneous			
Contributions and donations	50,000	141,200	91,200
Miscellaneous	--	16,012	16,012
Total Miscellaneous	<u>50,000</u>	<u>157,212</u>	<u>107,212</u>
Total receipts	<u>50,000</u>	<u>158,259</u>	<u>108,259</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Personnel services	755	1,647	(892)
Benefits	5,881	5,880	1
Supplies	29,409	29,407	2
Other services and charges	20,482	20,482	--
Capital outlay	23,532	23,531	1
Total Emergency Medical Services	<u>80,059</u>	<u>80,947</u>	<u>(888)</u>
Total Health and Welfare	<u>80,059</u>	<u>80,947</u>	<u>(888)</u>
Total expenditures	<u>80,059</u>	<u>80,947</u>	<u>(888)</u>
Net change in unrestricted cash balances	(30,059)	77,312	107,371
Unrestricted cash, January 1	141,998	141,998	--
Unrestricted cash, December 31	<u>\$ 111,939</u>	<u>\$ 219,310</u>	<u>\$ 107,371</u>

**WASHINGTON COUNTY, TEXAS**  
**CHILD FOSTER CARE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-11**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 150	\$ 816	\$ 666
Total Interest	<u>150</u>	<u>816</u>	<u>666</u>
Miscellaneous			
Miscellaneous	1,000	974	(26)
Total Miscellaneous	<u>1,000</u>	<u>974</u>	<u>(26)</u>
Total receipts	<u>1,150</u>	<u>1,790</u>	<u>640</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	2,964	2,961	3
Other services and charges	6,791	6,790	1
Total Social Services	<u>9,755</u>	<u>9,751</u>	<u>4</u>
Total Health and Welfare	<u>9,755</u>	<u>9,751</u>	<u>4</u>
Total expenditures	<u>9,755</u>	<u>9,751</u>	<u>4</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(8,605)</u>	<u>(7,961)</u>	<u>644</u>
Other financing sources (uses):			
Transfers in	1,000	12,000	11,000
Total other financing sources (uses)	<u>1,000</u>	<u>12,000</u>	<u>11,000</u>
Net change in unrestricted cash balances	(7,605)	4,039	11,644
Unrestricted cash, January 1	104,385	104,385	--
Unrestricted cash, December 31	<u>\$ 96,780</u>	<u>\$ 108,424</u>	<u>\$ 11,644</u>

**WASHINGTON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-12**

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 10,000	\$ 25,292	\$ 15,292
<i>Total Charges for services</i>	<u>10,000</u>	<u>25,292</u>	<u>15,292</u>
<i>Interest</i>			
<i>Interest</i>	60	387	327
<i>Total Interest</i>	<u>60</u>	<u>387</u>	<u>327</u>
Total receipts	<u>10,060</u>	<u>25,679</u>	<u>15,619</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Other services and charges</i>	1,000	--	1,000
<i>Capital outlay</i>	1,000	536	464
<i>Total District Attorney</i>	<u>2,000</u>	<u>536</u>	<u>1,464</u>
Total Legal	<u>2,000</u>	<u>536</u>	<u>1,464</u>
Total expenditures	<u>2,000</u>	<u>536</u>	<u>1,464</u>
Net change in unrestricted cash balances	8,060	25,143	17,083
Unrestricted cash, January 1	32,844	32,844	--
Unrestricted cash, December 31	<u>\$ 40,904</u>	<u>\$ 57,987</u>	<u>\$ 17,083</u>

**WASHINGTON COUNTY, TEXAS**  
**SHERIFF FORFEITURE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-13**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 250	\$ 26,143	\$ 25,893
<i>Total Charges for services</i>	<u>250</u>	<u>26,143</u>	<u>25,893</u>
 <i>Interest</i>			
<i>Interest</i>	5	82	77
<i>Total Interest</i>	<u>5</u>	<u>82</u>	<u>77</u>
 Total receipts	<u>255</u>	<u>26,225</u>	<u>25,970</u>
Net change in unrestricted cash balances	255	26,225	25,970
Unrestricted cash, January 1	1,683	1,683	--
Unrestricted cash, December 31	<u>\$ 1,938</u>	<u>\$ 27,908</u>	<u>\$ 25,970</u>

**WASHINGTON COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 71,500	\$ 98,028	\$ 26,528
<i>Total Charges for services</i>	<u>71,500</u>	<u>98,028</u>	<u>26,528</u>
<i>Interest</i>			
<i>Interest</i>	125	1,412	1,287
<i>Total Interest</i>	<u>125</u>	<u>1,412</u>	<u>1,287</u>
Total receipts	<u>71,625</u>	<u>99,440</u>	<u>27,815</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	19,328	19,328	--
<i>Other services and charges</i>	38,962	38,962	--
<i>Capital outlay</i>	12,286	12,285	1
<i>Total County Clerk</i>	<u>70,576</u>	<u>70,575</u>	<u>1</u>
<i>Total General Administration</i>	<u>70,576</u>	<u>70,575</u>	<u>1</u>
Total expenditures	<u>70,576</u>	<u>70,575</u>	<u>1</u>
Net change in unrestricted cash balances	1,049	28,865	27,816
Unrestricted cash, January 1	128,384	128,384	--
Unrestricted cash, December 31	<u>\$ 129,433</u>	<u>\$ 157,249</u>	<u>\$ 27,816</u>

**WASHINGTON COUNTY, TEXAS**  
*OPEB FUNDING*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2017*

**EXHIBIT C-15**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 275	\$ 2,159	\$ 1,884
Total Interest	<u>275</u>	<u>2,159</u>	<u>1,884</u>
Total receipts	<u>275</u>	<u>2,159</u>	<u>1,884</u>
Net change in unrestricted cash balances	275	2,159	1,884
Unrestricted cash, January 1	221,270	221,270	--
Unrestricted cash, December 31	<u>\$ 221,545</u>	<u>\$ 223,429</u>	<u>\$ 1,884</u>

**WASHINGTON COUNTY, TEXAS**

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2017

**EXHIBIT C-16**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 4,800	\$ 6,601	\$ 1,801
Total Charges for services	<u>4,800</u>	<u>6,601</u>	<u>1,801</u>
Interest			
Interest	35	335	300
Total Interest	<u>35</u>	<u>335</u>	<u>300</u>
Total receipts	<u>4,835</u>	<u>6,936</u>	<u>2,101</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,000	843	3,157
Total District Clerk	<u>4,000</u>	<u>843</u>	<u>3,157</u>
Total Judicial	<u>4,000</u>	<u>843</u>	<u>3,157</u>
Total expenditures	<u>4,000</u>	<u>843</u>	<u>3,157</u>
Net change in unrestricted cash balances	835	6,093	5,258
Unrestricted cash, January 1	31,371	31,371	--
Unrestricted cash, December 31	<u>\$ 32,206</u>	<u>\$ 37,464</u>	<u>\$ 5,258</u>



**WASHINGTON COUNTY, TEXAS**  
 COUNTY AND DISTRICT COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 2,150	\$ 1,978	\$ (172)
<i>Total Charges for services</i>	<u>2,150</u>	<u>1,978</u>	<u>(172)</u>
Total receipts	<u>2,150</u>	<u>1,978</u>	<u>(172)</u>
Net change in unrestricted cash balances	2,150	1,978	(172)
Unrestricted cash, January 1	14,792	14,792	--
Unrestricted cash, December 31	<u>\$ 16,942</u>	<u>\$ 16,770</u>	<u>\$ (172)</u>

**WASHINGTON COUNTY, TEXAS**  
**RECORD PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-18**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 17,500	\$ 16,149	\$ (1,351)
Total Charges for services	<u>17,500</u>	<u>16,149</u>	<u>(1,351)</u>
Interest			
Interest	300	2,190	1,890
Total Interest	<u>300</u>	<u>2,190</u>	<u>1,890</u>
Total receipts	<u>17,800</u>	<u>18,339</u>	<u>539</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	854	853	1
Other services and charges	3,612	3,611	1
Capital outlay	18,659	18,659	--
Total District Clerk	<u>23,125</u>	<u>23,123</u>	<u>2</u>
Total Judicial	<u>23,125</u>	<u>23,123</u>	<u>2</u>
Total expenditures	<u>23,125</u>	<u>23,123</u>	<u>2</u>
Net change in unrestricted cash balances	(5,325)	(4,784)	541
Unrestricted cash, January 1	222,272	222,272	--
Unrestricted cash, December 31	<u>\$ 216,947</u>	<u>\$ 217,488</u>	<u>\$ 541</u>

**WASHINGTON COUNTY, TEXAS**  
ARCHIVE FEE - COUNTY CLERK  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2017

**EXHIBIT C-19**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 65,000	\$ 91,190	\$ 26,190
<i>Total Charges for services</i>	<u>65,000</u>	<u>91,190</u>	<u>26,190</u>
Total receipts	<u>65,000</u>	<u>91,190</u>	<u>26,190</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Other services and charges</i>	667	666	1
<i>Capital outlay</i>	<u>71,515</u>	<u>71,514</u>	<u>1</u>
<i>Total County Clerk</i>	<u>72,182</u>	<u>72,180</u>	<u>2</u>
<i>Total General Administration</i>	<u>72,182</u>	<u>72,180</u>	<u>2</u>
Total expenditures	<u>72,182</u>	<u>72,180</u>	<u>2</u>
Net change in unrestricted cash balances	(7,182)	19,010	26,192
Unrestricted cash, January 1	91,741	91,741	--
Unrestricted cash, December 31	<u>\$ 84,559</u>	<u>\$ 110,751</u>	<u>\$ 26,192</u>

**WASHINGTON COUNTY, TEXAS**  
**PERSONNEL EMPLOYEE TESTING**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-20**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 15	\$ 95	\$ 80
Total Interest	<u>15</u>	<u>95</u>	<u>80</u>
Total receipts	<u>15</u>	<u>95</u>	<u>80</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	13,500	12,327	1,173
Total Personnel and benefits	<u>13,500</u>	<u>12,327</u>	<u>1,173</u>
Total Financial Administration	<u>13,500</u>	<u>12,327</u>	<u>1,173</u>
Total expenditures	<u>13,500</u>	<u>12,327</u>	<u>1,173</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,485)</u>	<u>(12,232)</u>	<u>1,253</u>
Other financing sources (uses):			
Transfers in	15,000	15,000	--
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in unrestricted cash balances	1,515	2,768	1,253
Unrestricted cash, January 1	2,954	2,954	--
Unrestricted cash, December 31	<u>\$ 4,469</u>	<u>\$ 5,722</u>	<u>\$ 1,253</u>

**WASHINGTON COUNTY, TEXAS**  
**CONSTABLE #1 TRAINING FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-21**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 650	\$ 683	\$ 33
Total Intergovernmental	<u>650</u>	<u>683</u>	<u>33</u>
<i>Interest</i>			
Interest	5	30	25
Total Interest	<u>5</u>	<u>30</u>	<u>25</u>
Total receipts	<u>655</u>	<u>713</u>	<u>58</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number One			
Other services and charges	500	250	250
Total Constable Number One	<u>500</u>	<u>250</u>	<u>250</u>
Total Public Safety	<u>500</u>	<u>250</u>	<u>250</u>
Total expenditures	<u>500</u>	<u>250</u>	<u>250</u>
Net change in unrestricted cash balances	155	463	308
Unrestricted cash, January 1	2,731	2,731	--
Unrestricted cash, December 31	<u>\$ 2,886</u>	<u>\$ 3,194</u>	<u>\$ 308</u>

**WASHINGTON COUNTY, TEXAS**  
**CONSTABLE #2 TRAINING FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-22**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 730	\$ 741	\$ 11
Total Intergovernmental	<u>730</u>	<u>741</u>	<u>11</u>
<i>Interest</i>			
Interest	1	2	1
Total Interest	<u>1</u>	<u>2</u>	<u>1</u>
Total receipts	<u>731</u>	<u>743</u>	<u>12</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Two			
Other services and charges	659	658	1
Total Constable Number Two	<u>659</u>	<u>658</u>	<u>1</u>
Total Public Safety	<u>659</u>	<u>658</u>	<u>1</u>
Total expenditures	<u>659</u>	<u>658</u>	<u>1</u>
Net change in unrestricted cash balances	72	85	13
Unrestricted cash, January 1	17	17	--
Unrestricted cash, December 31	<u>\$ 89</u>	<u>\$ 102</u>	<u>\$ 13</u>

**WASHINGTON COUNTY, TEXAS**  
**CONSTABLE #3 TRAINING FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-23**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 670	\$ 683	\$ 13
Total Intergovernmental	<u>670</u>	<u>683</u>	<u>13</u>
<i>Interest</i>			
Interest	10	58	48
Total Interest	<u>10</u>	<u>58</u>	<u>48</u>
Total receipts	<u>680</u>	<u>741</u>	<u>61</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Three			
Other services and charges	1,937	1,937	--
Total Constable Number Three	<u>1,937</u>	<u>1,937</u>	<u>--</u>
Total Public Safety	<u>1,937</u>	<u>1,937</u>	<u>--</u>
Total expenditures	<u>1,937</u>	<u>1,937</u>	<u>--</u>
Net change in unrestricted cash balances	(1,257)	(1,196)	61
Unrestricted cash, January 1	7,215	7,215	--
Unrestricted cash, December 31	<u>\$ 5,958</u>	<u>\$ 6,019</u>	<u>\$ 61</u>

**WASHINGTON COUNTY, TEXAS**  
**CONSTABLE #4 TRAINING FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-24**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 655	\$ --	\$ (655)
Total Intergovernmental	<u>655</u>	<u>--</u>	<u>(655)</u>
<i>Interest</i>			
Interest	8	47	39
Total Interest	<u>8</u>	<u>47</u>	<u>39</u>
Total receipts	<u>663</u>	<u>47</u>	<u>(616)</u>
Disbursements:			
Current:			
Public safety			
Constable Number Four			
Other services and charges	1,308	1,307	1
Total Constable Number Four	<u>1,308</u>	<u>1,307</u>	<u>1</u>
Total Public Safety	<u>1,308</u>	<u>1,307</u>	<u>1</u>
Total expenditures	<u>1,308</u>	<u>1,307</u>	<u>1</u>
Net change in unrestricted cash balances	(645)	(1,260)	(615)
Unrestricted cash, January 1	6,077	6,077	--
Unrestricted cash, December 31	<u>\$ 5,432</u>	<u>\$ 4,817</u>	<u>\$ (615)</u>



**WASHINGTON COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-25**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 20,900	\$ 25,325	\$ 4,425
Total Charges for services	<u>20,900</u>	<u>25,325</u>	<u>4,425</u>
Total receipts	<u>20,900</u>	<u>25,325</u>	<u>4,425</u>
Disbursements:			
Current:			
Public facilities			
County Courthouse			
Supplies	18,159	18,024	135
Other services and charges	15,369	15,369	--
Total County Courthouse	<u>33,528</u>	<u>33,393</u>	<u>135</u>
Total Public Facilities	<u>33,528</u>	<u>33,393</u>	<u>135</u>
Total expenditures	<u>33,528</u>	<u>33,393</u>	<u>135</u>
Net change in unrestricted cash balances	(12,628)	(8,068)	4,560
Unrestricted cash, January 1	147,638	147,638	--
Unrestricted cash, December 31	<u>\$ 135,010</u>	<u>\$ 139,570</u>	<u>\$ 4,560</u>

**WASHINGTON COUNTY, TEXAS**  
**TOBACCO SETTLEMENT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-26**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
State shared revenues	\$ 16,000	\$ 23,480	\$ 7,480
Total Intergovernmental	<u>16,000</u>	<u>23,480</u>	<u>7,480</u>
<i>Interest</i>			
Interest	500	884	384
Total Interest	<u>500</u>	<u>884</u>	<u>384</u>
Total receipts	<u>16,500</u>	<u>24,364</u>	<u>7,864</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Sheriff			
Capital outlay	35,000	--	35,000
Total Sheriff	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Total Public Safety	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Total expenditures	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Net change in unrestricted cash balances	(18,500)	24,364	42,864
Unrestricted cash, January 1	367,395	367,395	--
Unrestricted cash, December 31	<u>\$ 348,895</u>	<u>\$ 391,759</u>	<u>\$ 42,864</u>

**WASHINGTON COUNTY, TEXAS**  
**CLERKS ELECTION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-27**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 35	\$ 282	\$ 247
Total Interest	<u>35</u>	<u>282</u>	<u>247</u>
Miscellaneous			
Rent	5,300	975	(4,325)
Miscellaneous	2,600	--	(2,600)
Total Miscellaneous	<u>7,900</u>	<u>975</u>	<u>(6,925)</u>
Total receipts	<u>7,935</u>	<u>1,257</u>	<u>(6,678)</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Supplies	1,500	--	1,500
Total Nondepartmental	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total General Administration	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in unrestricted cash balances	6,435	1,257	(5,178)
Unrestricted cash, January 1	26,841	26,841	--
Unrestricted cash, December 31	<u>\$ 33,276</u>	<u>\$ 28,098</u>	<u>\$ (5,178)</u>

**WASHINGTON COUNTY, TEXAS**  
**BAIL BOND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-28**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 1,000	\$ --	\$ (1,000)
<i>Total Charges for services</i>	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
<i>Interest</i>			
<i>Interest</i>	7	55	48
<i>Total Interest</i>	<u>7</u>	<u>55</u>	<u>48</u>
<i>Total receipts</i>	<u>1,007</u>	<u>55</u>	<u>(952)</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Judicial</i>			
<i>District Court</i>			
<i>Supplies</i>	3,700	--	3,700
<i>Other services and charges</i>	400	--	400
<i>Total District Court</i>	<u>4,100</u>	<u>--</u>	<u>4,100</u>
<i>Total Judicial</i>	<u>4,100</u>	<u>--</u>	<u>4,100</u>
<i>Total expenditures</i>	<u>4,100</u>	<u>--</u>	<u>4,100</u>
Net change in unrestricted cash balances	(3,093)	55	3,148
Unrestricted cash, January 1	5,729	5,729	--
Unrestricted cash, December 31	<u>\$ 2,636</u>	<u>\$ 5,784</u>	<u>\$ 3,148</u>

**WASHINGTON COUNTY, TEXAS**  
SO TRAINING FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 6,000	\$ 4,510	\$ (1,490)
Total Intergovernmental	<u>6,000</u>	<u>4,510</u>	<u>(1,490)</u>
<i>Interest</i>			
Interest	--	216	216
Total Interest	<u>--</u>	<u>216</u>	<u>216</u>
Total receipts	<u>6,000</u>	<u>4,726</u>	<u>(1,274)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	5,000	--	5,000
Other services and charges	1,000	--	1,000
Total Sheriff	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total Public Safety	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total expenditures	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Net change in unrestricted cash balances	--	4,726	4,726
Unrestricted cash, January 1	17,841	17,841	--
Unrestricted cash, December 31	<u>\$ 17,841</u>	<u>\$ 22,567</u>	<u>\$ 4,726</u>

**WASHINGTON COUNTY, TEXAS**  
**SHERIFF'S DONATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-30**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 125	\$ 792	\$ 667
Total Interest	<u>125</u>	<u>792</u>	<u>667</u>
Miscellaneous			
Miscellaneous	25,000	29,785	4,785
Total Miscellaneous	<u>25,000</u>	<u>29,785</u>	<u>4,785</u>
Total receipts	<u>25,125</u>	<u>30,577</u>	<u>5,452</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	52,000	38,661	13,339
Total Sheriff	<u>52,000</u>	<u>38,661</u>	<u>13,339</u>
Total Public Safety	<u>52,000</u>	<u>38,661</u>	<u>13,339</u>
Total expenditures	<u>52,000</u>	<u>38,661</u>	<u>13,339</u>
Net change in unrestricted cash balances	(26,875)	(8,084)	18,791
Unrestricted cash, January 1	111,254	111,254	--
Unrestricted cash, December 31	<u>\$ 84,379</u>	<u>\$ 103,170</u>	<u>\$ 18,791</u>

**WASHINGTON COUNTY, TEXAS**  
HOTEL/MOTEL TAX  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Hotel motel taxes	\$ 120,000	\$ 162,046	\$ 42,046
Total Taxes	<u>120,000</u>	<u>162,046</u>	<u>42,046</u>
Interest			
Interest	225	1,755	1,530
Total Interest	<u>225</u>	<u>1,755</u>	<u>1,530</u>
Total receipts	<u>120,225</u>	<u>163,801</u>	<u>43,576</u>
Disbursements:			
Current:			
Culture and Recreation			
Education - Library			
Other services and charges	95,000	95,000	--
Total Education - Library	<u>95,000</u>	<u>95,000</u>	<u>--</u>
Total Culture and Recreation	<u>95,000</u>	<u>95,000</u>	<u>--</u>
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>--</u>
Net change in unrestricted cash balances	25,225	68,801	43,576
Unrestricted cash, January 1	98,784	98,784	--
Unrestricted cash, December 31	<u>\$ 124,009</u>	<u>\$ 167,585</u>	<u>\$ 43,576</u>

**WASHINGTON COUNTY, TEXAS**  
**HEALTHY COUNTY REWARDS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**EXHIBIT C-32**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 3	\$ 7	\$ 4
Total Interest	<u>3</u>	<u>7</u>	<u>4</u>
Miscellaneous			
Contributions and donations	500	568	68
Total Miscellaneous	<u>500</u>	<u>568</u>	<u>68</u>
Total receipts	<u>503</u>	<u>575</u>	<u>72</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,641	1,640	1
Total Constable Number One	<u>1,641</u>	<u>1,640</u>	<u>1</u>
Total Public Safety	<u>1,641</u>	<u>1,640</u>	<u>1</u>
Total expenditures	<u>1,641</u>	<u>1,640</u>	<u>1</u>
Net change in unrestricted cash balances	(1,138)	(1,065)	73
Unrestricted cash, January 1	1,522	1,522	--
Unrestricted cash, December 31	<u>\$ 384</u>	<u>\$ 457</u>	<u>\$ 73</u>



**WASHINGTON COUNTY, TEXAS**  
TAX NOTE SERIES 2007  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Ad valorem tax</i>	\$ 466,859	\$ 530,542	\$ 63,683
<i>Total Taxes</i>	<u>466,859</u>	<u>530,542</u>	<u>63,683</u>
 <i>Interest</i>			
<i>Interest</i>	600	7,804	7,204
<i>Total Interest</i>	<u>600</u>	<u>7,804</u>	<u>7,204</u>
 Total receipts	<u>467,459</u>	<u>538,346</u>	<u>70,887</u>
Disbursements:			
Debt service:			
<i>Principal</i>	315,000	305,000	10,000
<i>Interest and fiscal charges</i>	<u>132,875</u>	<u>132,775</u>	<u>100</u>
Total expenditures	<u>447,875</u>	<u>437,775</u>	<u>10,100</u>
Net change in unrestricted cash balances	19,584	100,571	80,987
Unrestricted cash, January 1	738,279	738,279	--
Unrestricted cash, December 31	<u>\$ 757,863</u>	<u>\$ 838,850</u>	<u>\$ 80,987</u>

**WASHINGTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**DECEMBER 31, 2017**

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 33,718	\$ 1,496,166	\$ 280,183	\$ 1,810,067
<b>Total Assets</b>	<u>\$ 33,718</u>	<u>\$ 1,496,166</u>	<u>\$ 280,183</u>	<u>\$ 1,810,067</u>
<b>LIABILITIES</b>				
<b>NET POSITION</b>				
<i>Held in trust for other purposes</i>	<u>\$ 33,718</u>	<u>\$ 1,496,166</u>	<u>\$ 280,183</u>	<u>\$ 1,810,067</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 ALL PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2017

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
<b>Additions:</b>				
<i>Investment Income</i>	\$ 233	\$ 2,073	\$ 2,424	\$ 4,730
<i>Lease income</i>	--	372,815	33,408	406,223
<i>Miscellaneous</i>	--	150,346	--	150,346
<b>Total Additions</b>	<u>233</u>	<u>525,234</u>	<u>35,832</u>	<u>561,299</u>
<b>Deductions:</b>				
Administrative Expenses	251	42,821	--	43,072
Payments to schools	--	314,556	--	314,556
<b>Total Deductions</b>	<u>251</u>	<u>357,377</u>	<u>--</u>	<u>357,628</u>
<b>Change in Net Position</b>	(18)	167,857	35,832	203,671
Net Position-Beginning of the Year	33,736	1,328,309	244,351	1,606,396
<b>Net Position-End of the Year</b>	<u>\$ 33,718</u>	<u>\$ 1,496,166</u>	<u>\$ 280,183</u>	<u>\$ 1,810,067</u>

**WASHINGTON COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS**

DECEMBER 31, 2017

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 8,176	\$ 4,434	\$ 5,026	\$ 4,048
<i>Due from other funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 8,176</u>	<u>\$ 4,434</u>	<u>\$ 5,026</u>	<u>\$ 4,048</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ 6,081	\$ 3,523	\$ 3,649	\$ 3,831
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	2,095	911	1,377	217
<b>Total Liabilities</b>	<u>\$ 8,176</u>	<u>\$ 4,434</u>	<u>\$ 5,026</u>	<u>\$ 4,048</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 91,937	\$ 1,079,844	\$ 86,263	\$ 1,204,464	\$ 76
--	--	--	--	--
<u>\$ 91,937</u>	<u>\$ 1,079,844</u>	<u>\$ 86,263</u>	<u>\$ 1,204,464</u>	<u>\$ 76</u>
\$ 6,792	\$ 5,067	\$ --	\$ --	\$ --
--	--	--	1,199,072	--
85,145	1,074,777	86,263	5,392	76
<u>\$ 91,937</u>	<u>\$ 1,079,844</u>	<u>\$ 86,263</u>	<u>\$ 1,204,464</u>	<u>\$ 76</u>

**WASHINGTON COUNTY, TEXAS***COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**DECEMBER 31, 2017*

	<u>Criminal Justice</u>	<u>Snack Account</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 69,260	\$ 3,991
<i>Due from other funds</i>	28,943	--
<b>Total Assets</b>	<u>\$ 98,203</u>	<u>\$ 3,991</u>
<b>LIABILITIES</b>		
<i>Due to other funds</i>	\$ --	\$ --
<i>Due to other governments</i>	97,487	--
<i>Due to others</i>	716	3,991
<b>Total Liabilities</b>	<u>\$ 98,203</u>	<u>\$ 3,991</u>

<u>Community Service Restitution</u>	<u>BPA/DA Seized Money</u>	<u>Environmental Clearing Fund</u>	<u>Total Agency Funds (See Exhibit A-7)</u>
\$ 56,717	\$ 11,354	\$ 3,986	\$ 2,629,576
--	--	--	28,943
<u>\$ 56,717</u>	<u>\$ 11,354</u>	<u>\$ 3,986</u>	<u>\$ 2,658,519</u>
\$ --	\$ --	\$ --	\$ 28,943
--	--	--	1,296,559
56,717	11,354	3,986	1,333,017
<u>\$ 56,717</u>	<u>\$ 11,354</u>	<u>\$ 3,986</u>	<u>\$ 2,658,519</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-37

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Justice of the Peace Number One</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,956	\$ 226,669	\$ 221,449	\$ 8,176
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 2,956</u></b>	<b><u>\$ 226,669</u></b>	<b><u>\$ 221,449</u></b>	<b><u>\$ 8,176</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 2,956	\$ 226,669	\$ 221,449	\$ 8,176
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b><u>\$ 2,956</u></b>	<b><u>\$ 226,669</u></b>	<b><u>\$ 221,449</u></b>	<b><u>\$ 8,176</u></b>
<b>Justice of the Peace Number Two</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,041	\$ 132,703	\$ 131,310	\$ 4,434
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 3,041</u></b>	<b><u>\$ 132,703</u></b>	<b><u>\$ 131,310</u></b>	<b><u>\$ 4,434</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,041	\$ 131,792	\$ 131,310	\$ 3,523
Due to Other Governments	--	--	--	--
Due to Others	--	911	--	911
<b>Total Liabilities</b>	<b><u>\$ 3,041</u></b>	<b><u>\$ 132,703</u></b>	<b><u>\$ 131,310</u></b>	<b><u>\$ 4,434</u></b>
<b>Justice of the Peace Number Three</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,231	\$ 229,619	\$ 229,824	\$ 5,026
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 5,231</u></b>	<b><u>\$ 229,619</u></b>	<b><u>\$ 229,824</u></b>	<b><u>\$ 5,026</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 5,231	\$ 228,242	\$ 229,824	\$ 3,649
Due to Other Governments	--	--	--	--
Due to Others	--	1,377	--	1,377
<b>Total Liabilities</b>	<b><u>\$ 5,231</u></b>	<b><u>\$ 229,619</u></b>	<b><u>\$ 229,824</u></b>	<b><u>\$ 5,026</u></b>
<b>Justice of the Peace Number Four</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,389	\$ 258,193	\$ 257,534	\$ 4,048
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 3,389</u></b>	<b><u>\$ 258,193</u></b>	<b><u>\$ 257,534</u></b>	<b><u>\$ 4,048</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,389	\$ 257,976	\$ 257,534	\$ 3,831
Due to Other Governments	--	--	--	--
Due to Others	--	217	--	217
<b>Total Liabilities</b>	<b><u>\$ 3,389</u></b>	<b><u>\$ 258,193</u></b>	<b><u>\$ 257,534</u></b>	<b><u>\$ 4,048</u></b>



**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2017

**EXHIBIT C-37**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>County Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 424,717	\$ 1,263,244	\$ 1,596,024	\$ 91,937
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 424,717</u></b>	<b><u>\$ 1,263,244</u></b>	<b><u>\$ 1,596,024</u></b>	<b><u>\$ 91,937</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 6,961	\$ 980,748	\$ 980,917	\$ 6,792
Due to Other Governments	--	--	--	--
Due to Others	417,756	282,496	615,107	85,145
<b>Total Liabilities</b>	<b><u>\$ 424,717</u></b>	<b><u>\$ 1,263,244</u></b>	<b><u>\$ 1,596,024</u></b>	<b><u>\$ 91,937</u></b>
<b>District Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,374,421	\$ 932,161	\$ 1,226,738	\$ 1,079,844
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 1,374,421</u></b>	<b><u>\$ 932,161</u></b>	<b><u>\$ 1,226,738</u></b>	<b><u>\$ 1,079,844</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 4,468	\$ 521,600	\$ 521,001	\$ 5,067
Due to Other Governments	--	--	--	--
Due to Others	1,369,953	410,561	705,737	1,074,777
<b>Total Liabilities</b>	<b><u>\$ 1,374,421</u></b>	<b><u>\$ 932,161</u></b>	<b><u>\$ 1,226,738</u></b>	<b><u>\$ 1,079,844</u></b>
<b>Sheriff</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 98,315	\$ 360,762	\$ 372,814	\$ 86,263
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 98,315</u></b>	<b><u>\$ 360,762</u></b>	<b><u>\$ 372,814</u></b>	<b><u>\$ 86,263</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	98,315	360,762	372,814	86,263
<b>Total Liabilities</b>	<b><u>\$ 98,315</u></b>	<b><u>\$ 360,762</u></b>	<b><u>\$ 372,814</u></b>	<b><u>\$ 86,263</u></b>
<b>Tax Assessor Collector</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 909,543	\$ 17,047,586	\$ 16,752,665	\$ 1,204,464
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 909,543</u></b>	<b><u>\$ 17,047,586</u></b>	<b><u>\$ 16,752,665</u></b>	<b><u>\$ 1,204,464</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 6,576,767	\$ 6,576,767	\$ --
Due to Other Governments	904,971	10,464,479	10,170,378	1,199,072
Due to Others	4,572	6,340	5,520	5,392
<b>Total Liabilities</b>	<b><u>\$ 909,543</u></b>	<b><u>\$ 17,047,586</u></b>	<b><u>\$ 16,752,665</u></b>	<b><u>\$ 1,204,464</u></b>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2017

EXHIBIT C-37

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>County Attorney</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 365	\$ 45,901	\$ 46,190	\$ 76
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 365</u></b>	<b><u>\$ 45,901</u></b>	<b><u>\$ 46,190</u></b>	<b><u>\$ 76</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	365	45,901	46,190	76
<b>Total Liabilities</b>	<b><u>\$ 365</u></b>	<b><u>\$ 45,901</u></b>	<b><u>\$ 46,190</u></b>	<b><u>\$ 76</u></b>
<b>County Treasurer</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 15,467,744	\$ 15,467,744	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ --</u></b>	<b><u>\$ 15,467,744</u></b>	<b><u>\$ 15,467,744</u></b>	<b><u>\$ --</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	15,467,744	15,467,744	--
<b>Total Liabilities</b>	<b><u>\$ --</u></b>	<b><u>\$ 15,467,744</u></b>	<b><u>\$ 15,467,744</u></b>	<b><u>\$ --</u></b>
<b>Criminal Justice</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 63,829	\$ 447,451	\$ 442,020	\$ 69,260
Investments	--	--	--	--
Due from Other Funds	24,924	28,942	24,923	28,943
<b>Total Assets</b>	<b><u>\$ 88,753</u></b>	<b><u>\$ 476,393</u></b>	<b><u>\$ 466,943</u></b>	<b><u>\$ 98,203</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 54,091	\$ 54,091	\$ --
Due to Other Governments	87,942	421,586	412,041	97,487
Due to Others	811	716	811	716
<b>Total Liabilities</b>	<b><u>\$ 88,753</u></b>	<b><u>\$ 476,393</u></b>	<b><u>\$ 466,943</u></b>	<b><u>\$ 98,203</u></b>
<b>Snack Account</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,199	\$ 3,315	\$ 2,523	\$ 3,991
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 3,199</u></b>	<b><u>\$ 3,315</u></b>	<b><u>\$ 2,523</u></b>	<b><u>\$ 3,991</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,199	3,315	2,523	3,991
<b>Total Liabilities</b>	<b><u>\$ 3,199</u></b>	<b><u>\$ 3,315</u></b>	<b><u>\$ 2,523</u></b>	<b><u>\$ 3,991</u></b>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2017

**EXHIBIT C-37**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Seizure</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Community Service Restitution</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 56,212	\$ 505	\$ --	\$ 56,717
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 56,212</b>	<b>\$ 505</b>	<b>\$ --</b>	<b>\$ 56,717</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	56,212	505	--	56,717
<b>Total Liabilities</b>	<b>\$ 56,212</b>	<b>\$ 505</b>	<b>\$ --</b>	<b>\$ 56,717</b>
<b>BPA/DA Seized Money</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 19,188	\$ 76,279	\$ 84,113	\$ 11,354
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 19,188</b>	<b>\$ 76,279</b>	<b>\$ 84,113</b>	<b>\$ 11,354</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	19,188	76,279	84,113	11,354
<b>Total Liabilities</b>	<b>\$ 19,188</b>	<b>\$ 76,279</b>	<b>\$ 84,113</b>	<b>\$ 11,354</b>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2017

**EXHIBIT C-37**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Environmental Clearing Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,806	\$ 71,490	\$ 72,310	\$ 3,986
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 4,806</u></b>	<b><u>\$ 71,490</u></b>	<b><u>\$ 72,310</u></b>	<b><u>\$ 3,986</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	4,806	71,490	72,310	3,986
<b>Total Liabilities</b>	<b><u>\$ 4,806</u></b>	<b><u>\$ 71,490</u></b>	<b><u>\$ 72,310</u></b>	<b><u>\$ 3,986</u></b>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,969,212	\$ 36,563,622	\$ 36,903,258	\$ 2,629,576
Investments	--	--	--	--
Due from Other Funds	24,924	28,942	24,923	28,943
<b>Total Assets</b>	<b><u>\$ 2,994,136</u></b>	<b><u>\$ 36,592,564</u></b>	<b><u>\$ 36,928,181</u></b>	<b><u>\$ 2,658,519</u></b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 26,046	\$ 8,977,885	\$ 8,972,893	\$ 31,038
Due to Other Governments	992,913	10,886,065	10,582,419	1,296,559
Due to Others	1,975,177	16,728,614	17,372,869	1,330,922
<b>Total Liabilities</b>	<b><u>\$ 2,994,136</u></b>	<b><u>\$ 36,592,564</u></b>	<b><u>\$ 36,928,181</u></b>	<b><u>\$ 2,658,519</u></b>

*Capital Assets Used in the  
Operation of Governmental Funds*

**WASHINGTON COUNTY, TEXAS**  
**COMPARATIVE SCHEDULES BY SOURCE OF**  
**CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2017 AND 2016**

**EXHIBIT C-38**

	<u>2017</u>	<u>2016</u>
Capital assets:		
Land	\$ 587,160	\$ 560,080
Buildings	14,731,648	14,731,648
Machinery and equipment	13,842,180	12,634,914
Infrastructure	91,256,399	89,787,280
Total governmental capital assets	<u>\$ 120,417,387</u>	<u>\$ 117,713,922</u>
Total investment in capital assets	<u>\$ 120,417,387</u>	<u>\$ 117,713,922</u>

**WASHINGTON COUNTY, TEXAS****EXHIBIT C-39****CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES  
DECEMBER 31, 2017**

<u>Governmental Funds Capital Assets</u>	<u>12/31/16</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/17</u>
Land	\$ 560,080	\$ 27,080	\$ --	\$ --	\$ 587,160
Buildings	14,731,648	--	--	--	14,731,648
Machinery and Equipment	12,634,914	1,322,090	114,824	--	13,842,180
Infrastructure	89,787,280	2,355,286	886,167	--	91,256,399
<b>Total Capital Assets</b>	<b>\$ 117,713,922</b>	<b>\$ 3,704,456</b>	<b>\$ 1,000,991</b>	<b>\$ --</b>	<b>\$ 120,417,387</b>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-40**

**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2017**

Function and Activity	Capital Assets December 31, 2016	Additions	Retirements	Transfers	Capital Assets December 31, 2017
<b>General Administration:</b>					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
Information Technology	719,322	13,246	--	--	732,568
County Clerk	135,049	6,565	--	--	141,614
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	--	213,711	--	--	213,711
<b>Total General Administration</b>	<b>917,163</b>	<b>233,522</b>	<b>--</b>	<b>--</b>	<b>1,150,685</b>
<b>Judicial:</b>					
District Court	--	--	--	--	--
District Attorney	194,195	7,389	--	--	201,584
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	15,592	--	--	--	15,592
Justice Court Number 3	28,682	--	--	--	28,682
Justice Court Number 4	15,592	--	--	--	15,592
<b>Total Judicial</b>	<b>346,972</b>	<b>7,389</b>	<b>--</b>	<b>--</b>	<b>354,361</b>
<b>Legal:</b>					
County Attorney	62,588	25,345	--	--	87,933
<b>Total Legal</b>	<b>62,588</b>	<b>25,345</b>	<b>--</b>	<b>--</b>	<b>87,933</b>
<b>Elections:</b>					
Elections	281,420	--	--	--	281,420
<b>Total Elections</b>	<b>281,420</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>281,420</b>
<b>Financial Administration:</b>					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
<b>Total Financial Administration</b>	<b>91,132</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>91,132</b>
<b>Public Facilities:</b>					
County Courthouse	310,766	--	--	--	310,766
<b>Total Public Facilities</b>	<b>310,766</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>310,766</b>



**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-40**

**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2017**

Function and Activity	Capital Assets December 31, 2016	Additions	Retirements	Transfers	Capital Assets December 31, 2017
<b>Public Safety:</b>					
Communications	\$ 54,186	\$ 306,880	\$ --	\$ --	\$ 361,066
Constable Number 1	--	--	--	--	--
Constable Number 2	36,979	--	--	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	2,361,657	244,840	87,264	--	2,519,233
Department of Public Safety	--	--	--	--	--
County Jail	306,849	49,065	--	--	355,914
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	137,021	--	--	--	137,021
Juvenile Boot Camp	--	--	--	--	--
<b>Total Public Safety</b>	<u>3,019,661</u>	<u>600,785</u>	<u>87,264</u>	<u>--</u>	<u>3,533,182</u>
<b>Health and Welfare:</b>					
Health Center	478,968	--	--	--	478,968
Environmental	139,467	--	--	--	139,467
Emergency Medical Service	2,219,228	306,711	27,561	--	2,498,378
<b>Total Health and Welfare</b>	<u>2,837,663</u>	<u>306,711</u>	<u>27,561</u>	<u>--</u>	<u>3,116,813</u>
<b>Culture and Recreation:</b>					
Fairgrounds	671,911	42,166	--	--	714,077
<b>Total Culture and Recreation</b>	<u>671,911</u>	<u>42,166</u>	<u>--</u>	<u>--</u>	<u>714,077</u>
<b>Conservation:</b>					
Extension Service	26,226	--	--	--	26,226
<b>Total Conservation</b>	<u>26,226</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,226</u>
<b>Public Transportation:</b>					
Road and Bridge	4,069,412	106,173	--	--	4,175,585
<b>Total Public Transportation</b>	<u>4,069,412</u>	<u>106,173</u>	<u>--</u>	<u>--</u>	<u>4,175,585</u>
<b>Total Machinery and Equipment</b>	<u>\$ 12,634,914</u>	<u>\$ 1,322,091</u>	<u>\$ 114,825</u>	<u>\$ --</u>	<u>\$ 13,842,180</u>

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# STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	148
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	153
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	160
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	164
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	166
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

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

	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015	2016	2017
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 27,501,071
Restricted	3,347,594	2,123,739	436,609	370,554	448,338	544,469	615,840	676,730	770,280	872,926
Unrestricted	6,666,108	10,452,835	11,739,675	11,879,495	14,012,818	11,768,823	10,438,687	10,192,871	11,958,822	12,834,260
<b>Total Governmental Activities Net Position</b>	<b>\$ 27,980,873</b>	<b>\$ 32,873,632</b>	<b>\$ 36,846,505</b>	<b>\$ 38,234,719</b>	<b>\$ 40,428,508</b>	<b>\$ 38,304,615</b>	<b>\$ 37,879,830</b>	<b>\$ 37,334,972</b>	<b>\$ 39,220,011</b>	<b>\$ 41,208,257</b>

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

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

	2008	2009	2010 (1)	2011 (2)	2012	2013	2014	2015	2016	2017
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General administration	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563
Judicial	2,033,467	1,878,601	1,367,398	1,391,106	1,385,718	1,480,832	1,610,345	1,624,539	1,735,295	1,683,988
Legal	318,552	256,107	977,538	1,098,870	1,160,811	1,105,751	1,237,413	1,295,494	1,383,686	1,511,869
Elections	143,025	120,467	125,964	65,890	103,503	75,630	92,873	82,370	76,400	51,895
Financial administration	543,000	555,346	575,103	594,937	618,405	630,753	640,312	690,850	754,759	769,748
Public facilities	205,363	167,593	356,400	267,839	253,252	303,617	339,886	308,601	369,428	404,283
Public safety	4,134,627	3,786,082	4,262,891	4,016,176	4,688,843	4,356,175	4,804,353	4,729,666	5,379,651	5,584,824
Public transportation	3,593,139	3,333,454	3,515,421	4,759,585	4,026,427	5,257,654	5,214,048	5,273,646	6,628,291	4,908,549
Health and welfare	3,300,213	2,667,005	3,293,700	3,644,069	3,903,745	3,604,071	4,653,465	4,220,573	4,338,636	5,056,545
Culture and recreation	470,385	404,081	411,842	462,313	488,356	568,816	707,760	587,986	635,180	558,007
Conservation	179,561	195,992	201,709	171,843	195,551	155,696	169,838	135,450	173,571	162,777
Data processing	129,155	395,330	233,672	216,176	175,859	251,539	478,560	230,114	180,435	195,917
Interest on long-term debt	217,233	213,854	219,662	213,199	202,215	240,522	199,676	191,327	93,727	105,375
<b>Total Governmental Activities Expenses</b>	<b>18,329,250</b>	<b>16,602,019</b>	<b>18,901,856</b>	<b>19,524,032</b>	<b>19,845,388</b>	<b>20,905,576</b>	<b>23,608,098</b>	<b>23,983,767</b>	<b>26,718,258</b>	<b>26,193,340</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for services:</b>										
General administration	604,537	669,603	599,239	594,257	498,321	705,113	796,789	818,831	796,979	964,100
Judicial	1,112,238	1,262,508	1,154,049	1,115,864	1,012,401	722,767	676,982	613,617	729,069	733,348
Legal	12,952	10,082	10,014	11,214	8,647	17,274	29,330	36,798	36,305	41,532
Elections	4,838	--	--	--	375	--	--	--	--	--
Financial administration	248,002	257,838	259,819	262,907	266,261	248,550	248,825	224,304	232,000	219,526
Public facilities	35,483	41,439	37,404	34,755	29,926	27,090	22,669	21,683	21,982	25,459
Public safety	87,418	52,178	71,310	59,322	63,136	55,392	62,730	53,870	56,910	87,352
Public transportation	1,206,589	1,167,532	1,195,039	1,213,181	1,091,996	1,103,844	1,148,678	1,134,729	1,073,157	1,120,671
Health and welfare	1,128,597	2,842,336	2,064,191	1,747,101	3,186,515	294,928	2,177,213	2,302,831	2,411,365	3,052,394
Culture and recreation	64,951	63,389	50,801	63,410	63,922	48,825	60,060	61,086	60,556	162,295
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,498,788	770,170	990,129	1,260,405	1,305,148	736,247	1,272,297	1,406,576	1,237,328	1,504,302
Capital Grants and Contributions	139,454	976,286	3,153,472	667,767	365,793	13,000	656,225	520,228	2,753,212	605,561
<b>Total Governmental Activities Program Revenues</b>	<b>6,143,847</b>	<b>8,113,361</b>	<b>9,585,467</b>	<b>7,030,183</b>	<b>7,892,441</b>	<b>3,973,030</b>	<b>7,151,798</b>	<b>7,194,553</b>	<b>9,408,863</b>	<b>8,516,540</b>
<b>Total Primary Government Net Expense</b>	<b>\$ (12,185,403)</b>	<b>\$ (8,488,658)</b>	<b>\$ (9,316,389)</b>	<b>\$ (12,493,849)</b>	<b>\$ (11,952,947)</b>	<b>\$ (16,932,546)</b>	<b>\$ (16,456,300)</b>	<b>\$ (16,789,214)</b>	<b>\$ (17,309,395)</b>	<b>\$ (17,676,800)</b>

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

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

	2008	2009	2010	2011 (1)	2012	2013 (2)	2014	2015	2016	2017
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ <u>(12,185,403)</u>	\$ <u>(8,488,658)</u>	\$ <u>(9,316,389)</u>	\$ <u>(12,493,849)</u>	\$ <u>(11,952,947)</u>	\$ <u>(16,932,546)</u>	\$ <u>(16,456,300)</u>	\$ <u>(16,789,214)</u>	\$ <u>(17,309,395)</u>	\$ <u>(17,676,800)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes										
Property Taxes	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063
Sales Taxes	2,093,743	1,945,697	1,987,768	2,071,819	2,327,925	2,468,872	2,541,444	2,567,607	2,516,979	2,736,248
Hotel Motel Taxes	--	--	54,831	87,127	93,315	100,659	176,558	145,979	123,233	188,162
Mixed Beverage Taxes	29,763	28,698	30,634	30,010	30,985	32,724	54,005	47,792	46,460	54,188
Investment Earnings	666,243	457,061	365,025	245,735	152,806	157,700	162,269	88,153	128,624	215,383
Miscellaneous	208,375	233,145	194,513	200,219	273,244	276,926	446,085	521,656	908,609	320,998
Gain (Loss) on Sale of Capital Assets	(145)	(189,133)	--	28,410	(104,366)	15,996	61,277	(22,181)	24,528	18,386
Total Governmental Activities	\$ <u>12,857,024</u>	\$ <u>13,381,417</u>	\$ <u>13,457,804</u>	\$ <u>13,946,263</u>	\$ <u>14,146,736</u>	\$ <u>14,808,653</u>	\$ <u>16,031,516</u>	\$ <u>17,873,508</u>	\$ <u>19,194,434</u>	\$ <u>19,270,428</u>
<b>Change in Net Position</b>										
Governmental Activities	\$ <u>671,621</u>	\$ <u>4,892,759</u>	\$ <u>4,141,415</u>	\$ <u>1,452,414</u>	\$ <u>2,193,789</u>	\$ <u>(2,123,893)</u>	\$ <u>(424,784)</u>	\$ <u>1,084,294</u>	\$ <u>1,885,039</u>	\$ <u>1,593,628</u>

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

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

	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015	2016(3)	2017
<b>General Fund</b>										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	1,133	2,585	--	--	3,477	20,419	31,192
Committed	--	--	--	45,500	45,500	45,500	45,500	45,500	45,500	45,500
Unreserved	4,873,972	5,723,629	5,221,064	--	--	--	--	--	--	--
Unassigned	--	--	--	5,914,942	6,191,267	5,984,290	5,286,348	5,360,303	5,780,847	6,810,836
<b>Total General Fund</b>	<b>\$ 4,873,972</b>	<b>\$ 5,723,629</b>	<b>\$ 5,221,064</b>	<b>\$ 5,961,575</b>	<b>\$ 6,239,352</b>	<b>\$ 6,029,790</b>	<b>\$ 5,331,848</b>	<b>\$ 5,409,280</b>	<b>\$ 5,846,766</b>	<b>\$ 6,887,528</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 511,264	\$ 799,791	\$ 377,501	--	--	--	--	--	--	--
Nonspendable	--	--	--	86,468	295,297	100,757	131,676	322,889	318,928	332,952
Restricted	--	--	--	2,539,299	2,544,088	2,712,278	2,544,048	2,620,679	2,760,725	3,059,187
Committed	--	--	--	2,274,157	2,712,418	2,963,476	2,665,023	3,060,099	5,183,472	5,103,406
Unreserved, Reported In:										
Special Revenue Funds	3,609,211	3,984,050	4,217,721	--	--	--	--	--	--	--
Capital Projects Funds	2,908,896	1,611,492	11,854	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	(129,980)	(289,124)	(199,190)	(25,907)	--	(432,456)
<b>Total All Other Governmental Funds</b>	<b>\$ 7,029,371</b>	<b>\$ 6,395,333</b>	<b>\$ 4,607,076</b>	<b>\$ 4,899,924</b>	<b>\$ 5,421,823</b>	<b>\$ 5,487,387</b>	<b>\$ 5,141,557</b>	<b>\$ 5,977,760</b>	<b>\$ 8,263,125</b>	<b>\$ 8,063,089</b>

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

(2) The County implemented GASB 54 on the prospective basis and did not restate prior year fund balances to conform to GASB 54 classifications.

(3) Restated for correction of accounting error.

TABLE D-5

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Taxes	\$ 11,979,610	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771
Intergovernmental	1,425,979	932,913	1,465,363	1,793,079	1,293,846	658,818	1,502,570	1,390,558	3,668,776	1,542,435
Licenses, permits and fees	944,132	937,879	914,576	895,074	899,824	925,399	937,155	871,746	859,952	892,483
Fines and forfeitures	969,690	1,023,641	1,044,477	969,108	866,132	758,551	646,652	616,365	605,192	654,453
Charges for services	2,725,913	3,031,231	3,109,097	3,038,883	2,921,462	3,145,424	3,424,231	3,765,026	3,765,632	4,277,244
Interest	666,242	457,059	365,025	245,734	152,806	157,700	162,268	88,151	128,625	215,382
Miscellaneous	630,347	581,618	452,800	347,735	515,892	595,090	737,081	932,852	1,534,735	1,060,574
<b>Total Revenues</b>	<b>19,341,913</b>	<b>19,793,272</b>	<b>20,207,811</b>	<b>20,823,333</b>	<b>20,474,506</b>	<b>20,571,044</b>	<b>22,761,630</b>	<b>24,867,640</b>	<b>28,639,271</b>	<b>27,278,342</b>
<b>Expenditures</b>										
General Administration	3,041,397	2,724,790	3,800,415	2,617,245	2,702,022	2,911,710	3,381,842	4,924,861	5,110,721	5,240,543
Judicial	1,990,444	1,952,380	1,317,440	1,338,981	1,350,810	1,444,285	1,582,965	1,628,645	1,659,009	1,621,301
Legal	311,911	299,289	919,328	1,050,694	1,126,828	1,062,854	1,231,360	1,284,934	1,353,427	1,452,175
Elections	122,989	95,744	96,849	41,740	76,419	50,172	69,115	65,691	75,115	50,400
Financial Administration	534,602	576,256	550,133	569,805	599,501	609,805	627,507	688,282	684,886	735,703
Public Facilities	148,388	121,298	284,791	307,236	157,878	211,343	229,626	210,114	263,822	310,045
Public Safety	3,975,468	3,840,776	4,018,211	4,283,387	4,411,898	4,286,970	4,487,696	4,685,681	5,233,093	5,175,922
Public Transportation	4,644,373	4,395,433	4,873,305	5,413,464	4,353,315	5,122,785	6,128,274	5,248,618	6,109,916	5,728,500
Health and Welfare	3,281,820	2,874,720	3,607,059	3,517,020	3,671,855	3,504,240	4,391,737	4,128,031	4,138,340	4,866,335
Culture and Recreation	458,620	393,356	386,559	435,205	474,218	656,815	798,284	436,932	534,209	488,750
Conservation	128,977	145,331	149,207	120,655	144,956	152,694	166,652	157,032	161,201	154,086
Data Processing	134,031	386,219	242,275	214,474	175,470	247,985	606,232	103,333	180,435	195,917
Capital outlay	3,128,066	1,322,700	1,535,801	3,854	--	--	--	--	--	--
Debt Service										
Principal	240,000	245,000	260,000	280,000	295,000	305,000	320,000	290,000	295,000	305,000
Interest	207,872	216,480	197,115	202,112	185,064	173,544	161,044	150,550	141,775	132,775
Bond issue costs	--	--	73,980	--	--	--	--	--	--	--
<b>Total Expenditures</b>	<b>22,348,958</b>	<b>19,589,772</b>	<b>22,312,468</b>	<b>20,395,872</b>	<b>19,725,234</b>	<b>20,740,202</b>	<b>24,182,334</b>	<b>24,002,704</b>	<b>25,940,949</b>	<b>26,457,452</b>
<b>Excess of Revenues</b>										
Over (Under) Expenditures	(3,007,045)	203,500	(2,104,657)	427,461	749,272	(169,158)	(1,420,704)	864,936	2,698,322	820,890
<b>Other Financing Sources (Uses)</b>										
Debt issued	--	--	4,148,698	--	--	--	--	--	--	--
Proceeds from Capital Lease	165,378	--	156,325	--	--	--	--	--	--	--
Sale of capital assets	39,049	12,119	55,971	105,857	50,404	25,165	69,833	13,728	24,529	19,836
Payment to refunded bond escrow agent	--	--	(4,378,817)	--	--	--	--	--	--	--
Capital leases	--	--	--	--	--	--	307,100	--	--	--
Transfers In	721,511	1,038,863	803,971	1,518,219	1,056,973	1,133,527	1,235,842	1,334,061	1,169,900	1,160,273
Transfers Out	(721,511)	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)	(1,169,900)	(1,160,273)
<b>Total Other Financing Sources (Uses)</b>	<b>204,427</b>	<b>12,119</b>	<b>(17,823)</b>	<b>598,759</b>	<b>50,404</b>	<b>25,165</b>	<b>376,933</b>	<b>13,728</b>	<b>24,529</b>	<b>19,836</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,802,618)\$</b>	<b>215,619 \$</b>	<b>(2,122,480)\$</b>	<b>1,026,220 \$</b>	<b>799,676 \$</b>	<b>(143,993)\$</b>	<b>(1,043,771)\$</b>	<b>878,664 \$</b>	<b>2,722,851 \$</b>	<b>840,726</b>
<b>Debt Service As A Percentage Of Noncapital Expenditures</b>	<b>2.7%</b>	<b>3.1%</b>	<b>2.7%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>2.6%</b>	<b>2.3%</b>	<b>2.1%</b>	<b>1.8%</b>	<b>1.9%</b>



**WASHINGTON COUNTY, TEXAS**  
 TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales &amp; Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
2008	\$ 9,856,104	\$ 2,093,743	\$ --	\$ 29,763	\$ 11,979,610
2009	10,854,536	1,945,697	--	28,698	12,828,931
2010	10,825,033	1,987,768	54,831	30,634	12,898,266
2011	(1) 11,344,764	2,071,819	87,127	30,010	13,533,720
2012	11,372,318	2,327,925	93,314	30,985	13,824,542
2013	11,727,807	2,468,872	100,659	32,724	14,330,062
2014	12,579,670	2,541,444	176,559	54,005	15,351,678
2015	14,441,564	2,567,607	145,979	47,792	17,202,942
2016	15,391,687	2,516,979	123,233	44,460	18,076,359
2017	15,649,083	2,736,248	188,162	62,278	18,635,771
Percent Change 2008-2017	58.8%	30.7%	N/A	109.2%	55.6%

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

TABLE D-7

**WASHINGTON COUNTY, TEXAS**

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(UNAUDITED)

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
2008	\$ 4,556,437,301	\$ 145,219,238	\$ 2,075,524,320	\$ 2,626,132,219	\$ 0.4260	\$ 2,626,132,219	100.00%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2013	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
2014	5,325,187,264	176,696,594	2,466,799,466	3,035,084,392	0.5211	3,035,084,392	100.00%
2015	5,766,853,531	181,869,050	2,683,255,619	3,265,466,962	0.5211	3,265,466,962	100.00%
2016	5,824,385,770	174,054,668	2,686,641,397	3,311,799,041	0.5271	3,311,799,041	100.00%
2017	6,365,954,678	169,238,150	3,096,720,879	3,438,471,949	0.5171	3,438,471,949	100.00%

Source: Washington County Appraisal District.

TABLE D-8

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

Fiscal Year	County Direct Rates			Overlapping Rates			Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	
2008	\$ 0.4057	\$ 0.0203	\$ 0.4260	\$ 0.8242	\$ 2.3840	\$ 0.3732	\$ 4.0074
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745	3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742
2017	0.4991	0.0180	0.5171	1.0170	2.2950	0.4216	4.2507

Source: Washington County Appraisal District.

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

TABLE D-9

**WASHINGTON COUNTY, TEXAS**  
**PRINCIPAL PROPERTY TAX PAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(UNAUDITED)**

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
MIC Group LLC (West)						
LCRA Transmission SRV Corp	\$ 58,208,300	1	1.69%	\$ 28,982,560	4	1.10%
Blue Bell Creameries	49,136,704	2	1.43%	35,448,749	3	1.35%
Enervest Operating # 399	24,917,820	3	0.72%	--	--	--
Valmont/ALS	24,125,400	4	0.70%	11,878,130	10	0.45%
ETC Texas Pipeline LTD	23,844,930	5	0.69%	21,691,480	5	0.83%
Enervest Operating LLC	16,048,790	6	0.47%	154,575,280	1	5.89%
BlueBonnet Elec Co-op	15,798,350	7	0.46%	--	--	--
BNSF Railway Company	15,629,860	8	0.45%	--	--	--
Sealy Texas Mgmt Inc	13,925,000	9	0.40%	--	--	--
Germania Farm Mutual Aid Assoc	13,326,490	10	0.39%	--	--	--
Chesapeake Exploration	--	--	--	44,629,000	2	1.70%
Wal-Mart Properties # 4109	--	--	--	15,710,540	6	0.60%
Mount Vernon Mills, Inc.	--	--	--	15,184,480	7	0.58%
RR Donnelley Co.	--	--	--	13,559,240	9	0.52%
Valmont/ALS - Abated	--	--	--	14,913,700	8	0.57%
Subtotal	254,961,644		7.41%	356,573,159		13.58%
Remaining roll	3,183,510,305		92.59%	2,269,559,060		86.42%
Total Tax Roll	\$ 3,438,471,949		100.00%	\$ 2,626,132,219		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
2008	\$ 11,001,543	\$ 7,529,945	\$ 68.44%	\$ 3,456,182	\$ 10,986,127	99.86%
2009	10,986,024	7,930,365	72.19%	3,035,913	10,966,278	99.82%
2010	11,230,219	8,309,397	73.99%	2,899,754	11,209,151	99.81%
2011	11,512,075	8,600,967	74.71%	2,880,279	11,481,246	99.73%
2012	11,767,513	8,862,862	75.32%	2,619,615	11,482,477	97.58%
2013	12,684,088	9,547,471	75.27%	2,792,663	12,340,134	97.29%
2014	14,591,251	11,114,232	76.17%	3,101,154	14,215,386	97.42%
2015	15,607,457	11,770,175	75.41%	3,340,948	15,111,123	96.82%
2016	15,874,930	11,842,945	74.60%	3,442,135	15,285,080	96.28%
2017	16,741,607	12,663,081	75.64%	--	12,663,081	75.64%

Source: Washington County Appraisal District.

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Agriculture, Forestry, Fishing	\$ 825,056	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888
Mining, Quarrying, Oil & Gas Extraction	15,121,252	9,724,764	9,377,903	9,779,446	17,353,116	22,074,508	25,420,803	14,474,281	5,483,472	11,643,721
Construction	11,621,485	10,929,816	8,896,345	9,881,564	9,690,439	7,573,807	8,459,126	10,801,122	10,931,956	10,440,192
Manufacturing	31,212,300	18,026,252	16,813,123	21,177,375	24,224,250	26,209,825	26,249,213	18,226,037	14,919,079	16,279,266
Wholesale Trade	21,178,974	20,116,282	19,464,063	24,225,259	27,451,537	31,553,941	35,764,515	35,297,217	32,283,995	35,720,570
Retail Trade	196,990,368	199,347,554	198,199,160	201,347,735	220,878,803	224,235,661	225,097,767	230,256,437	239,116,275	248,388,013
Transportation, Warehousing	867,649	848,840	943,281	906,730	961,665	863,136	918,430	834,533	855,355	267,153
Information	3,241,915	4,020,651	4,206,617	4,783,441	5,132,626	6,026,584	10,325,182	11,961,160	11,063,013	10,828,597
Finance, Insurance	1,399,762	2,649,199	2,399,368	1,904,981	2,056,641	981,964	709,837	941,719	720,158	1,037,716
Real Estate, Rental, Leasing	9,040,980	5,681,998	4,610,217	5,982,037	6,576,186	6,430,212	5,969,316	6,440,914	6,890,364	6,007,254
Professional, Scientific, Technical Services	4,175,477	2,984,619	3,486,929	3,610,052	3,764,119	4,432,119	5,154,988	4,332,348	4,058,763	4,264,588
Admin. Support, Waste Mgmt, Remediation	13,762,572	11,480,552	11,909,983	13,107,514	14,414,126	15,344,883	15,932,118	17,459,694	18,388,267	19,776,262
Education Services	2,007,344	2,005,029	2,127,085	2,384,636	2,399,255	2,420,184	2,446,785	2,830,490	3,224,644	3,635,878
Health Care, Social Assistance	160,959	138,637	160,731	131,745	136,613	125,372	125,387	123,655	154,051	213,839
Arts, Entertainment, Recreation	2,191,379	2,325,025	2,262,989	2,294,091	2,393,016	2,343,723	2,460,108	2,482,910	2,410,040	2,397,554
Accommodation, Food Services	39,292,278	39,551,541	40,082,483	40,846,694	43,327,092	45,405,971	48,462,838	50,691,874	49,699,737	51,453,150
Other Services	10,562,982	10,477,640	10,929,380	10,830,048	13,202,830	12,253,228	12,631,089	12,861,260	12,948,601	13,570,335
Public Administration	1,931,686	--	--	--	--	--	--	--	--	1,641,471
Other	--	--	--	--	--	--	--	--	--	--
<b>Total</b>	<b>\$ 365,584,418</b>	<b>\$ 341,191,578</b>	<b>\$ 336,870,714</b>	<b>\$ 354,195,606</b>	<b>\$ 395,496,164</b>	<b>\$ 409,876,176</b>	<b>\$ 427,827,715</b>	<b>\$ 420,902,624</b>	<b>\$ 413,962,420</b>	<b>\$ 438,606,447</b>
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Office

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

TABLE D-13

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2008	\$ --	\$ 5,760,000	\$ 5,760,000	\$ 243,038	195,634	\$ 438,672
2009	--	5,515,000	5,515,000	98,874	160,972	259,846
2010	--	5,046,060	5,046,060	103,207	124,209	227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
2016	--	3,418,023	3,418,023	--	--	--
2017	--	3,090,616	3,090,616	--	--	--

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2008	\$ 6,198,672	0.56%	\$ 192
2009	5,774,846	0.51%	184
2010	5,273,476	0.44%	163
2011	5,183,611	0.43%	154
2012	4,740,088	0.36%	139
2013	4,412,681	0.30%	129
2014	4,298,980	0.27%	127
2015	3,757,868	0.22%	111
2016	3,418,023	0.19%	98
2017	3,090,616	0.17%	89

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



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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2008	\$ --	\$ --	\$ 5,356,143	\$ 5,356,143	0.20%	\$ 171
2009	--	--	5,036,408	5,036,408	0.19%	155
2010	--	--	4,823,914	4,823,914	0.18%	143
2011	--	--	4,705,707	4,705,707	0.17%	138
2012	--	--	4,320,503	4,320,503	0.16%	127
2013	--	--	3,898,238	3,898,238	0.14%	115
2014	--	--	3,483,086	3,483,086	0.11%	103
2015	--	--	3,483,086	3,483,086	0.11%	90
2016	--	--	3,418,478	3,418,478	0.10%	98
2017	--	--	3,090,616	3,090,616	0.09%	89

## Notes:

- (1) Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.
- (2) Restated as net bonded debt per capita as of 12/31/16.

TABLE D-15

**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	\$ 23,095,214	36.90100%	\$ 8,522,365
City of Burton	760,000	0.77000%	5,852
Water District			
Oak Hill Fresh Water District	465,000	0.12030%	559
School Districts			
Brenham Independent School District	31,765,626	67.30700%	21,380,490
Burton Independent School District	5,930,000	11.02400%	653,723
Subtotal, Overlapping Debt			30,562,989
County Direct Debt	3,090,616	100.00000%	3,090,616
Total Direct and Overlapping Debt			<u>\$ 33,653,605</u>

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

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

TABLE D-16

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assessed Value of Property	\$ 2,626,132,219	\$ 2,624,769,140	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949
Debt Limit, 10% of Assessed Debt	262,613,222	262,476,914	262,599,945	272,343,210	271,135,564	283,074,772	303,508,439	326,546,696	331,179,904	343,847,195
Amount of Debt Applicable to Limit										
General Obligation Bonds	5,760,000	5,515,000	5,046,060	5,046,292	4,740,088	4,412,681	4,070,274	3,757,868	3,418,023	3,782,143
Less Resources for Repayment	(403,857)	(478,592)	(222,146)	(340,585)	(419,585)	(514,443)	(587,188)	(646,667)	(739,545)	(840,188)
Total Net Debt Applicable to Limit	<u>5,356,143</u>	<u>5,036,408</u>	<u>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>	<u>3,483,086</u>	<u>3,111,201</u>	<u>2,678,478</u>	<u>2,941,955</u>
Legal Debt Margin	<u>\$ 257,257,079</u>	<u>\$ 257,440,506</u>	<u>\$ 257,776,031</u>	<u>\$ 267,637,503</u>	<u>\$ 266,815,061</u>	<u>\$ 279,176,534</u>	<u>\$ 300,025,353</u>	<u>\$ 323,435,495</u>	<u>\$ 328,501,426</u>	<u>\$ 340,905,240</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	2.04%	1.92%	1.84%	1.73%	1.59%	1.38%	1.15%	0.95%	0.81%	0.86%

**Legal Debt Margin Calculation for the Current Fiscal Year**

Assessed Value	\$ 3,438,471,949
Debt Limit (10% of Assessed Value)	<u>343,847,195</u>
Debt Applicable to Limit:	
General Obligation Bonds	3,782,143
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(840,188)</u>
Total Net Debt Applicable to Limit	<u>2,941,955</u>
Legal Debt Margin	<u>\$ 340,905,240</u>

**TABLE D-17**

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Population (1)	31,396	32,412	33,718	34,025	34,093	33,938	33,863	34,438	34,765	34,765
Personal Income - (000's) (1)	\$ 1,137,483	\$ 1,195,879	\$ 1,195,879	\$ 1,321,804	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791
Per Capita Personal Income (1)	\$ 36,230	\$ 36,896	\$ 35,467	\$ 38,848	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080
Median Age (1)	37	38	38	39	39	42	42	39	42	42
School Enrollment (2)	5,144	5,275	5,263	5,247	5,232	5,076	5,243	5,200	5,367	5,434
College Enrollment (3)	15,607	17,155	17,680	18,156	17,874	18,426	19,317	19,370	19,422	18,977
Unemployment (4)	4.10%	6.10%	6.40%	6.00%	5.30%	4.50%	3.50%	5.00%	5.10%	4.20%

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

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

(3) College enrollment provided by Blinn Junior College.

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

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

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,051	1	7.39%	880	2	5.79%
Brenham ISD	693	2	4.87%	719	4	4.73%
Blue Bell Creameries	575	3	4.04%	786	3	5.18%
Blinn College	475	4	3.34%	900	1	5.93%
Wal-Mart Supercenter	385	5	2.71%	380	5	2.50%
Tempur Sealy Mattress	341	6	2.40%	211	9	1.39%
Germania Insurance	336	7	2.36%	324	6	2.13%
Scott & White Hospital-Brenham	300	8	2.11%	--	--	--
City of Brenham	284	9	2.00%	235	8	1.55%
Washington County	236	10	1.66%	--	--	--
Trinity Medical Center	--	--	--	285	7	1.88%
Valmont	--	--	--	203	10	1.34%
						--
Total	<u>4,676</u>		<u>32.86%</u>	<u>4,923</u>		<u>32.42%</u>
Total employment	<u>14,229</u>		<u>100.00%</u>	<u>15,186</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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration	17	21	21	21	21	21	23	24	25	22
Judicial/Courts	31	30	31	29	30	28	31	32	31	31
Legal	5	5	5	5	4	5	5	5	5	5
Financial Administration	8	7	7	7	7	8	8	8	8	8
Public Facilities	3	3	3	2	2	2	3	3	3	3
Public Safety	57	65	61	59	60	63	81	84	86	88
Public Transportation	29	27	27	27	27	30	30	30	30	30
Health and Welfare	39	37	41	28	29	37	33	41	45	48
Culture and Recreation	5	4	4	4	4	4	4	4	4	4
Conservation	5	5	5	3	5	3	3	3	3	5
Elections	--	2	--	--	--	--	--	1	1	1
Agriculture and Marine Services	--	--	--	--	--	--	--	--	--	--
<b>Total</b>	<b>199</b>	<b>206</b>	<b>205</b>	<b>185</b>	<b>189</b>	<b>201</b>	<b>221</b>	<b>235</b>	<b>241</b>	<b>245</b>

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					
	2008	2009	2010	2011	2012	2013
<b>General Government</b>						
Marriage license issued	279	261	270	258	251	217
Birth certificates	507	399	390	338	298	351
Death certificates	324	302	277	276	309	297
<b>Judicial</b>						
<b>County court</b>						
Instruments recorded	7,015	6,388	7,031	6,374	6,521	6,807
Probate cases filed	176	169	173	170	169	173
Civil cases filed	201	219	207	203	182	196
Criminal cases-County Attorney	1,124	1,120	1,205	1,355	1,028	993
<b>District court</b>						
Civil cases filed	143	137	169	148	284	139
Tax cases filed	84	98	83	107	112	119
Civil motions filed	3	7	9	4	3	1
Criminal cases filed	323	255	268	220	188	479
Criminal motions filed	115	113	53	52	32	232
<b>Justice Court (1)</b>						
Cases filed	8,066	11,600	9,555	5,887	3,785	3,648
Fines/court cost collected	\$ 1,371,676	\$ 1,642,824	\$ 1,415,659	\$ 1,009,389	\$ 896,183	\$ 1,116,507
<b>County Court at Law</b>						
Cases filed	318	304	334	318	334	318
Motions filed	172	197	246	248	220	208
<b>Juvenile</b>						
Cases filed	48	43	18	41	41	41
<b>Legal</b>						
<b>County Attorney</b>						
Restitution	\$ 51,987	\$ 43,385	\$ 43,397	\$ 52,082	\$ 40,613	\$ 37,740
Merchant fees	\$ 19,825	\$ 14,800	\$ 14,600	\$ 14,645	\$ 9,742	\$ 10,262
<b>Public Safety</b>						
Total Warrants Served	190	454	461	386	170	1,118
Jail bookings	2,894	3,005	3,014	3,213	2,586	2,398
Jail average daily occupancy	97	103	96	105	96	81
<b>Public Facilities</b>						
Fairground Rentals	\$ 82,168	\$ 72,168	\$ 82,270	\$ 89,935	\$ 104,193	\$ 94,869
Arena Rental	\$ 23,399	\$ 27,867	\$ 10,350	\$ 9,303	\$ 8,597	\$ 6,281
Event Center	\$ 36,800	\$ 36,208	\$ 40,603	\$ 46,039	\$ 48,500	\$ 35,273
VIP Room	\$ --	\$ 6,200	\$ 5,400	\$ 10,825	\$ 7,600	\$ 4,725
<b>Road and Bridge</b>						
Miles of County Roads	625	626	626	626	628	625
Miles of paved roads	352	375	394	412	414	431
Miles of unpaved roads	273	251	232	215	213	194

Source: County offices.

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



TABLE D-20

	2014	2015	2016	2017
	231	236	258	254
	354	358	351	329
	362	309	282	292
	6,838	6,545	6,724	8,908
	140	180	171	180
	203	196	227	171
	841	734	778	672
	188	219	235	272
	60	63	22	64
	3	--	9	2
	343	354	402	313
	77	121	104	81
	2,242	2,542	2,983	2,920
\$	\$ 889,746	\$ 729,611	\$ 784,668	\$ 793,406
	312	298	325	272
	155	175	188	179
	49	27	18	23
\$	\$ 66,159	\$ 47,310	\$ 42,252	\$ 32,462
\$	\$ 9,212	\$ 6,769	\$ 6,641	\$ 6,184
	1,198	1,537	1,428	1,211
	2,074	2,174	1,997	1,737
	110	84	94	80
\$	\$ 96,129	\$ 105,010	\$ 128,640	\$ 120,666
\$	\$ 6,340	\$ 7,488	\$ 5,961	\$ 5,370
\$	\$ 40,447	\$ 41,090	\$ 31,827	\$ 27,377
\$	\$ 6,700	\$ 6,901	\$ 9,191	\$ 10,075
	625	626	626	626
	441	450	454	458
	185	176	172	168

TABLE D-21

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

Function/Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Safety</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	15	15	15	15	14	14	14	17	22	22
<b>Public Facilities</b>										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
<b>Health and Welfare</b>										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	1	1	1	1	1	1	1	1	1	1
<b>Road and Bridge</b>										
Miles of Paved Roads	352	375	394	412	414	431	441	450	454	458
Miles of Unpaved Roads	273	251	232	215	214	194	185	176	172	168
Bridges	122	122	117	117	117	117	118	119	120	122

Source: County offices.