



Photo Courtesy of Stefan Schultz

WASHINGTON COUNTY, TEXAS

Comprehensive Annual

Financial Report

For The Fiscal Year Ended

December 31, 2015

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015

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Introductory Section

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Sharon Stolz

Washington County Auditor

June 24, 2016

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, 2015. 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, 2015, 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%

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

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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

- Sales Tax – Although sales tax was not budgeted to increase in 2015 over the prior year, actual performance for FY15 exceeded the budgeted amount by 7.78%.

- Property Valuations – The property valuations increased 7.59% from \$3,035,084,392 in FY14 to \$3,265,466,962 in FY15. During the year, the County had \$ 64,355,785 in new property added to the tax rolls.
- Unemployment Rate for the County – The unemployment rate for Washington County in December 2015 was 5.0 percent, which is up from the 4.6 percent rate one year ago. The current rate compares unfavorably to the state's average unemployment rate of 3.5 percent for the same time period. This was due largely to layoffs within our community by a major ice cream manufacturer.

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

In addition, the County benefited from an addition of a new retail shopping center, a land services company, and a new residential subdivision. Highlights for the year are noted below.

- Stanpac was awarded a tax phase-in incentive from the City of Brenham and Washington County to expand their operations in Brenham. They will be investing \$8.5 million to purchase new equipment and add on to their facility.
- A new retail shopping center was developed on U.S. Highway 290 with several new restaurant and professional services as tenants.
- Percheron, a land services company, became the newest tenant in the Southwest Industrial Park.
- A new residential subdivision, Oak Alley, was completed for future development.
- Community and workforce development organizations worked with the community to plan career fairs and assist those that were affected by the local layoffs.
- Partnered with Brenham Economic Development Administration, Brenham Community Development Corporation, and Blinn College to apply for a federal grant with the U.S. Economic Development Administration. The EDF was awarded the grant to build a new Workforce and Technical Training Center in the Brenham Business Center.
- The Washington County Healthy Living Association completed construction and had the grand opening of their new Senior Living Center

A contributing factor to Washington County's current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eleven active tax abatements for the fiscal year 2015.

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

The implementation of various county improvements, transportation improvements, along with a new Advanced Community Paramedic program.

In July of 2014, the Commissioners' Court approved a proposal for the county to work with Grant Works, a Texas-based grant management firm, for the use of a \$341,000 grant from TXDOT Transportation Infrastructure Fund designated for repairing county roads damaged by overweight truck use. In 2015, several county roads in Precinct 4 were revamped due to the heavy trucks involved in the past oil field activity.

In December of 2014, Washington County received a grant from the Texas Community Development Block Grant Program to fund a sewer redevelopment project affecting 30 households in Precinct One of Washington County. The paper work process started in the first part of 2015, and the project is set to be completed by the end of January 2016.

Also in 2015, the commissioners oversaw a lot of progress made on county roads despite two major floods, the first being declared a disaster by the state, that set some projects back. In addition, Washington County increased newly paved county roads by 9.18 miles.

At the beginning of the year, 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.

Currently, work has begun on the construction of a new replacement bridge on Highway 105 at the Brazos River. Ten percent of the funding comes from the county while the other ninety percent comes

from the state. There is also a long range plan for Highway 105 to become four lanes. These improvements will enhance motorist safety.

The county courthouse gazebo built in 1976 to mirror the original gazebo built in 1882, which had deteriorated due to weather, was rebuilt through the generosity of various donations from individuals and businesses.

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, a full-time advanced community paramedic was in Burton, 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. The program has plans expand to the Chappell Hill community, east of Brenham in 2016.

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, 2014. This is the fifth 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

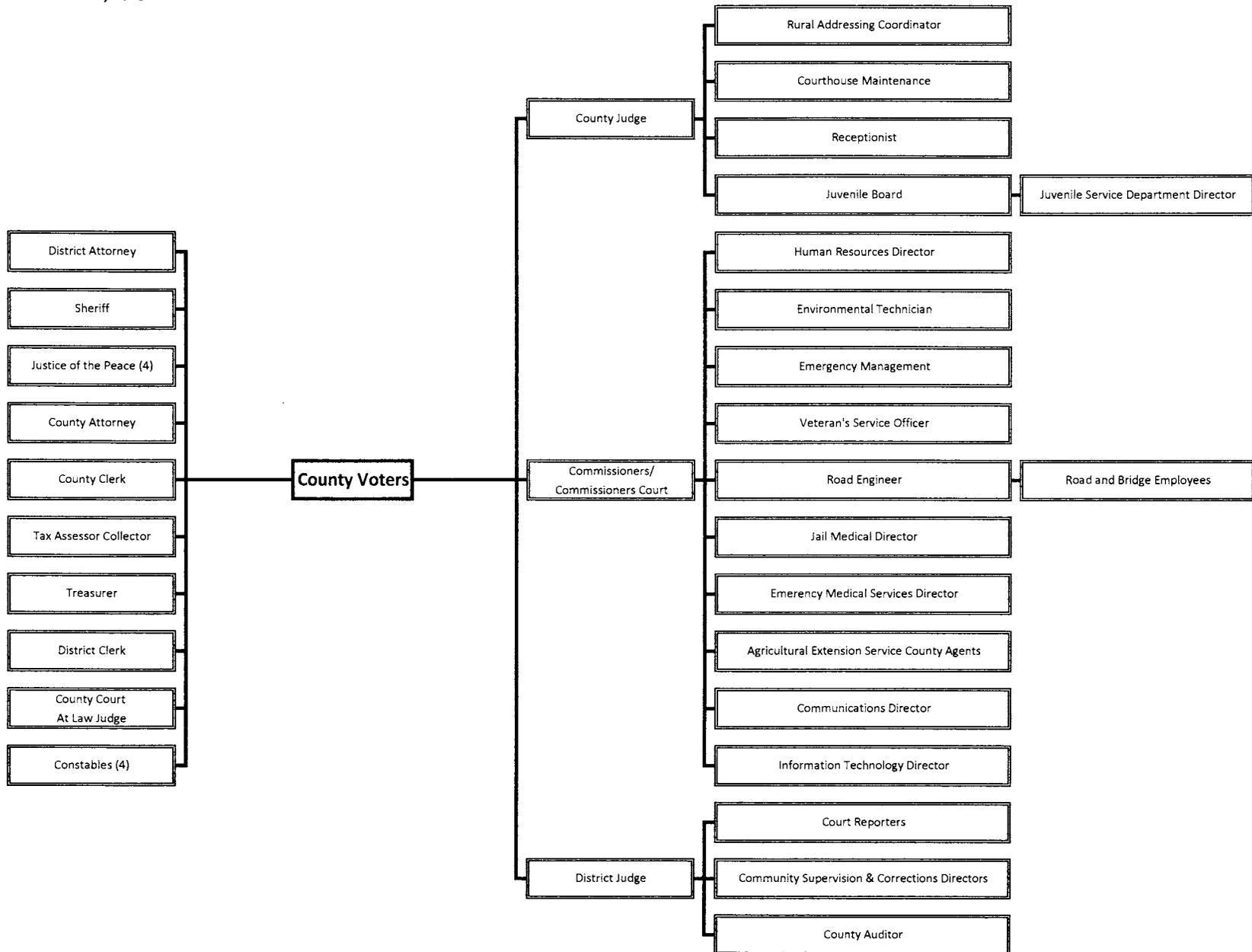
**Washington County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

WASHINTON COUNTY, TEXAS
ORGANIZATION CHART
December 31, 2015



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2015

District Judges

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

County Court at Law Judge

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

Commissioners' Court

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

Law Enforcement

Otto Hanak	Sheriff
Julie Renken	District Attorney
Renee Mueller	County Attorney
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 Borchardt	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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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 15–20 and 58–72 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

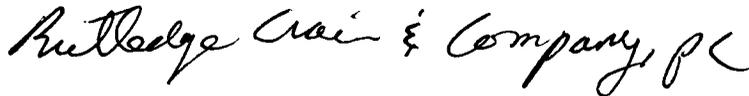
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented 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.

Change in Accounting Principle

As discussed in Note IV. C. to the financial statements, in 2015 the County adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.



June 21, 2016

Management's Discussion and Analysis

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WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2015

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, 2015. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2015 by \$36,807,635 (net position). Of this amount, \$9,665,534 (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 \$556,957.
- The County's governmental funds reported combined ending fund balances of \$11,093,767, an increase of \$585,391 in comparison to the previous year.
- The General Fund fund balance at the end of the year was \$5,409,280. Of this amount, \$3,477 is classified as nonspendable for prepaid items and \$45,500 is committed for specific projects. The remaining unassigned portion is \$5,360,303, which represents 36.6% of total General Fund expenditures and transfers out.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$2,072,610 or 41.3% of total Road and Bridge expenditures. \$322,889 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$325,474 during the fiscal year. Annual debt service payments in the amount of \$290,000 were made on general obligation bonds. Compensated absences increased \$26,283, while the liability for unfunded OPEB increased by \$189,355.

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, deferred resource outflows, liabilities, and deferred resource inflows, with the difference between the two reported as net assets. 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.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2015

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.

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 41 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 38 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, major funds, and non-major funds as listed in the table of contents. 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 37-56 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 58.

Government-wide Financial Analysis

At the end of fiscal year, the County's net position (assets and deferred resource outflows, exceeding liabilities and deferred resource inflows) totaled \$36,807,635. 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, \$26,465,371, or 71.9 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.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2015

Net position of \$676,730, in the debt service fund, is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$9,665,534, or 26.3 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	12/31/2015	12/31/2014	Increase (Decrease)
ASSETS			
Current and other assets	\$30,083,636	\$28,444,053	\$1,639,583
Capital assets	30,223,239	30,633,488	(410,249)
Total assets	<u>60,306,875</u>	<u>59,077,541</u>	<u>1,229,334</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1,506,050</u>	<u>64,763</u>	<u>1,441,287</u>
LIABILITIES			
Other liabilities	1,641,144	1,428,113	213,031
Long-term liabilities	8,095,082	6,027,872	2,067,210
Total liabilities	<u>9,736,226</u>	<u>7,455,985</u>	<u>2,280,241</u>
DEFERRED INFLOWS OF RESOURCES	<u>15,269,064</u>	<u>14,297,284</u>	<u>971,780</u>
NET ASSETS			
Invested in capital assets, net	26,465,371	26,825,303	(359,932)
Restricted for debt service	676,730	615,840	60,890
Unrestricted	9,665,534	10,438,687	(773,153)
	<u>\$36,807,635</u>	<u>\$37,879,830</u>	<u>(\$1,072,195)</u>

Note: Restated – See Note IV. G.

Changes in Net Position. The net position of the County increased by \$556,957 from operations, which partially offset a prior period adjustment of \$1,629,152, resulting in a net decrease of \$1,072,195 for the year ended December 31, 2015.

Governmental Activities. Governmental activities decreased the County's net position by \$1,072,195 from the prior year. This decrease was primarily the result of decreased program and general revenues consisting of operating grants and contributions, capital grants and contributions, and interest, and the implementation of GASB 68. There were also significant increases in several expenses, particularly general administration, legal, financial administration, and public transportation.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2015

Table 2
Changes in Net Position

	12/31/2015	12/31/2014	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$5,267,749	\$5,223,276	\$44,473
Operating grants and contributions	1,172,513	1,272,297	(99,784)
Capital grants and contributions	226,955	656,225	(429,270)
General revenues			
Taxes	17,285,880	15,361,885	1,923,995
Interest	88,152	162,269	(74,117)
Miscellaneous	521,656	446,085	75,571
Gain/Loss sale of capital assets	(22,181)	61,277	(83,458)
Total revenues	<u>24,540,724</u>	<u>23,183,314</u>	<u>1,357,410</u>
Expenses:			
General administration	4,613,151	3,459,569	1,153,582
Judicial	1,624,539	2,528,952	(904,413)
Legal	1,295,494	318,806	976,688
Elections	82,370	92,873	(10,503)
Financial administration	690,850	640,312	50,538
Public facilities	308,601	339,886	(31,285)
Public safety	4,729,666	4,804,353	(74,687)
Public transportation	5,273,646	5,214,048	59,598
Health and welfare	4,220,573	4,653,465	(432,892)
Culture and recreation	587,986	707,760	(119,774)
Conservation	135,450	169,838	(34,388)
Data processing	230,114	478,560	(248,446)
Interest on long-term debt	191,327	199,676	(8,349)
Total expenses	<u>23,983,767</u>	<u>23,608,098</u>	<u>375,669</u>
Increase (decrease) in net assets	556,957	(424,784)	981,741
Net assets - beginning of year	37,879,830	38,304,614	(424,784)
Prior period adjustment	(1,629,152)	0	(1,629,152)
Net assets - end of year	<u>\$36,807,635</u>	<u>\$37,879,830</u>	<u>(\$1,072,195)</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.

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2015

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$11,093,767. Of this amount, \$326,366 is classified as nonspendable for inventories and prepaid items, and are not available for appropriation. \$2,620,679 is restricted for specified usage by state statute or by agreements with other outside parties. \$2,812,326 is committed by resolution or court order of the Commissioner's Court. The remaining \$5,334,396 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,360,303. The fund balance of the General Fund increased by \$77,432 during the current fiscal year. This increase was due to increased tax revenue.

The Road and Bridge Fund had an increase in fund balance of \$152,234. This increase was due to a decrease in required public transportation expenses for 2015.

The Emergency Medical Services Fund had an increase in fund balance of \$380,334. This was the result of increased charges for services along with transfers from the General Fund over the increased cost of providing emergency services.

Nonmajor governmental funds recognized a decrease in fund balance of \$24,609. The Debt Service Fund had an increase of \$59,479, and the Special Revenue Funds had a decrease of \$84,088. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The decrease in the Special Revenue Funds was primarily due to the Hwy 290/36 debt payment being a budgeted draw down of fund balance. Although additional funds experiences negative variances others experienced positive variances resulting in an overall decrease.

General Fund Budgetary Highlights. Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners' Court for their review and approval. In fiscal year 2015, in addition to line item transfers, the General Fund disbursements budget was increased by \$144,008

There was a positive variance between the final amended budget appropriations and the actual disbursements of \$944,400. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety	\$4,857,709	\$4,628,600	\$229,109
Health and Welfare	\$990,005	\$562,382	\$427,623

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

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2015, amounts to \$30,223,239 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total decrease in the County's investment in capital assets for the current year was 2.9% primarily due to a depreciation of buildings and infrastructure.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2015

Table 3
Capital Assets at Year-End

Asset	12/31/2015	12/31/2014	Increase (Decrease)
Land	\$560,080	\$560,080	\$0
Buildings	7,865,525	8,364,013	(498,488)
Equipment	3,471,255	3,146,475	324,780
Infrastructure	18,326,379	18,562,922	(236,543)
	<u>\$30,223,239</u>	<u>\$30,633,490</u>	<u>(\$410,251)</u>

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

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$8,095,082.

Table 4
Outstanding Debt at Year End

Type of Debt	12/31/2015	12/31/2014	Increase (Decrease)
General obligation bonds	\$3,757,868	\$4,070,274	(\$312,406)
Capital lease obligations	0	228,706	(228,706)
Compensated absences	259,610	233,327	26,283
Liability for unfunded OPEB	1,684,920	1,495,565	189,355
Net pension liability	2,392,684	2,203,966	188,718
	<u>\$8,095,082</u>	<u>\$8,231,838</u>	<u>(\$136,756)</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 2015 tax rate of \$0.5211 per \$100 valuation to fund calendar year 2015. The budget will raise more total property taxes than last year's budget by \$974,558 or 6.844%. This increase is primarily due to a slight raise in tax rate over effective tax rate and new property added to the tax roll this year in the amount of \$64,355,785 which generated \$335,358 in tax revenue, thereby offsetting losses due to declines in oil and gas valuations.

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, 2015

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 11,545,864
Receivables (net of allowances for uncollectibles)	6,421,844
<i>Inventories</i>	322,889
<i>Prepaid items</i>	30,556
Restricted assets:	
<i>Cash and cash equivalents</i>	11,762,483
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	560,080
<i>Buildings</i>	7,865,525
<i>Equipment</i>	3,471,255
<i>Infrastructure</i>	18,326,379
Total Assets	<u>60,306,875</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	1,506,050
Total Deferred Outflows of Resources	<u>1,506,050</u>
LIABILITIES	
<i>Accounts payable</i>	340,378
<i>Accrued liabilities and other payables</i>	1,013,050
<i>Due to other governments</i>	287,716
Noncurrent liabilities:	
<i>Due within one year</i>	512,115
<i>Due in more than one year</i>	7,582,967
Total Liabilities	<u>9,736,226</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue</i>	15,269,064
Total Deferred Inflows of Resources	<u>15,269,064</u>
NET POSITION:	
Net Investment in Capital Assets	26,465,371
Restricted For:	
Debt Service	676,730
Unrestricted	9,665,534
Total Net Position	<u>\$ 36,807,635</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, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 4,613,151	\$ 818,831	\$ 137,542	\$ --	\$ (3,656,778)
<i>Judicial</i>	1,624,539	613,617	37,032	--	(973,890)
<i>Legal</i>	1,295,494	36,798	438,001	--	(820,695)
<i>Elections</i>	82,370	--	--	--	(82,370)
<i>Financial administration</i>	690,850	224,304	--	--	(466,546)
<i>Public facilities</i>	308,601	21,683	--	--	(286,918)
<i>Public safety</i>	4,729,666	53,870	14,181	--	(4,661,615)
<i>Public transportation</i>	5,273,646	1,134,729	138,042	22,049	(3,978,826)
<i>Health and welfare</i>	4,220,573	2,302,831	405,965	204,906	(1,306,871)
<i>Culture and recreation</i>	587,986	61,086	--	--	(526,900)
<i>Conservation</i>	135,450	--	--	--	(135,450)
<i>Data processing</i>	230,114	--	1,750	--	(228,364)
<i>Interest on long-term debt</i>	191,327	--	--	--	(191,327)
Total expenditures	<u>23,983,767</u>	<u>5,267,749</u>	<u>1,172,513</u>	<u>226,955</u>	<u>(17,316,550)</u>
Total Primary Government	<u>\$ 23,983,767</u>	<u>\$ 5,267,749</u>	<u>\$ 1,172,513</u>	<u>\$ 226,955</u>	<u>(17,316,550)</u>
General Revenues:					
<i>Property Taxes</i>					14,524,502
<i>Sales Taxes</i>					2,567,607
<i>Hotel Motel Taxes</i>					145,979
<i>Mixed Beverage Taxes</i>					47,792
<i>Unrestricted Investment Earnings</i>					88,152
<i>Miscellaneous</i>					521,656
<i>Gain (loss) on Disposal of Capital Assets</i>					(22,181)
Total General Revenues and Transfers					<u>17,873,507</u>
Change in Net Position					556,957
Net Position - Beginning					37,879,830
Prior Period Adjustment					(1,629,152)
Net Position - Ending					<u>\$ 36,807,635</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	<u>General Fund</u>	<u>Road and Bridge</u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ 5,756,533	\$ 2,191,530
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	2,973,685	1,117,262
<i>Accounts</i>	--	--
<i>Fines</i>	564,599	67,812
<i>Intergovernmental</i>	471,815	--
<i>Inventories</i>	--	322,889
<i>Prepaid items</i>	3,477	--
Restricted assets:		
<i>Cash and cash equivalents</i>	8,292,228	3,068,494
Total Assets	<u>\$ 18,062,337</u>	<u>\$ 6,767,987</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 191,282	\$ 51,844
<i>Accrued liabilities and other payables</i>	665,493	81,171
<i>Due to other governments</i>	287,716	--
Total Liabilities	<u>1,144,491</u>	<u>133,015</u>
Deferred Inflows of Resources:		
<i>Deferred revenue</i>	3,216,338	1,170,979
<i>Taxes collected in advance</i>	8,292,228	3,068,494
Total Deferred Inflows of Resources	<u>11,508,566</u>	<u>4,239,473</u>
Fund balances:		
<i>Nonspendable</i>	3,477	322,889
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	2,072,610
<i>Unassigned</i>	5,360,303	--
Total fund balances	<u>5,409,280</u>	<u>2,395,499</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 18,062,337</u>	 <u>\$ 6,767,987</u>

The accompanying notes are an integral part of this statement.

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ 390,305	\$ 3,207,497	\$ 11,545,865
--	153,068	4,244,015
1,073,603	--	1,073,603
--	--	632,411
--	--	471,815
--	--	322,889
--	--	3,477
--	401,761	11,762,483
<u>\$ 1,463,908</u>	<u>\$ 3,762,326</u>	<u>\$ 30,056,558</u>
\$ 55,028	\$ 42,224	\$ 340,378
154,133	59,434	960,231
--	--	287,716
<u>209,161</u>	<u>101,658</u>	<u>1,588,325</u>
1,073,603	151,063	5,611,983
--	401,761	11,762,483
<u>1,073,603</u>	<u>552,824</u>	<u>17,374,466</u>
--	--	326,366
--	2,620,679	2,620,679
181,144	513,072	2,812,326
--	(25,907)	5,334,396
<u>181,144</u>	<u>3,107,844</u>	<u>11,093,767</u>
<u>\$ 1,463,908</u>	<u>\$ 3,762,326</u>	<u>\$ 30,056,558</u>

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WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2015

Total fund balances - governmental funds balance sheet	\$ 11,093,767
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.	30,223,239
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	687,102
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,757,868)
Payables for bond interest which are not due in the current period are not reported in the funds.	(52,819)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(259,610)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	27,079
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	344,696
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,073,603
Payable for unfunded retiree insurance benefits not due in current period are not reported in the funds.	(1,684,920)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(2,392,684)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>1,506,050</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 36,807,635</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Road and Bridge
Revenues:		
Taxes	\$ 12,694,115	\$ 3,865,491
Intergovernmental	243,511	188,626
Licenses, permits and fees	59,216	812,530
Fines and forfeitures	322,993	293,372
Charges for services	1,065,587	--
Interest	71,350	2,279
Miscellaneous	412,141	6
Total revenues	<u>14,868,913</u>	<u>5,162,304</u>
Expenditures:		
Current:		
General administration	4,824,057	--
Judicial	1,587,967	--
Legal	316,896	--
Elections	65,691	--
Financial administration	674,268	--
Public facilities	200,762	--
Public safety	4,655,953	--
Public transportation	--	5,017,513
Health and welfare	558,511	--
Culture and recreation	326,819	--
Conservation	157,032	--
Data processing	103,333	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>13,471,289</u>	<u>5,017,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,397,624</u>	<u>144,791</u>
Other financing sources (uses):		
Transfers in	7,123	--
Transfers out	(1,326,938)	--
Sale of capital assets	(377)	7,443
Total other financing sources (uses)	<u>(1,320,192)</u>	<u>7,443</u>
Net change in fund balances	77,432	152,234
Fund balances, January 1	5,331,848	2,243,265
Prior Period Adjustment	--	--
Fund balances, December 31	<u>\$ 5,409,280</u>	<u>\$ 2,395,499</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 643,336	\$ 17,202,942
--	665,148	1,097,285
--	--	871,746
--	--	616,365
2,454,877	244,562	3,765,026
870	13,652	88,151
391,967	128,738	932,852
<u>2,847,714</u>	<u>1,695,436</u>	<u>24,574,367</u>
--	100,804	4,924,861
--	40,678	1,628,645
--	968,038	1,284,934
--	--	65,691
--	14,014	688,282
--	9,352	210,114
--	29,728	4,685,681
--	231,105	5,248,618
3,205,610	363,910	4,128,031
--	110,113	436,932
--	--	157,032
--	--	103,333
--	290,000	290,000
--	150,550	150,550
<u>3,205,610</u>	<u>2,308,292</u>	<u>24,002,704</u>
<u>(357,896)</u>	<u>(612,856)</u>	<u>571,663</u>
738,230	588,708	1,334,061
--	(7,123)	(1,334,061)
--	6,662	13,728
<u>738,230</u>	<u>588,247</u>	<u>13,728</u>
380,334	(24,609)	585,391
(199,190)	3,097,482	10,473,405
--	34,971	34,971
<u>\$ 181,144</u>	<u>\$ 3,107,844</u>	<u>\$ 11,093,767</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, 2015*

Net change in fund balances - total governmental funds	\$ 585,391
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,412,124
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,786,466)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(35,909)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	82,941
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(155,707)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	290,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	228,706
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(42,354)
(Increase) decrease in accrued interest from beginning of period to end of period.	1,578
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(26,284)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(22,685)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(71,717)
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	(189,356)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>286,695</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 556,957</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2015

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,602,519	\$ 2,666,601
<i>Due from other funds</i>	--	28,062
Total Assets	<u>\$ 1,602,519</u>	<u>\$ 2,694,663</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ 28,062
<i>Due to other governments</i>	--	1,294,415
<i>Due to others</i>	--	1,372,186
Total Liabilities	<u>--</u>	<u>2,694,663</u>
NET POSITION		
<i>Held in trust for other purposes</i>	<u>\$ 1,602,519</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, 2014

	Private- Purpose Trusts
Additions:	
<i>Investment Income</i>	\$ 7,590
<i>Lease income</i>	328,592
<i>Miscellaneous</i>	6,980
Total Additions	<u>343,162</u>
Deductions:	
<i>Administrative Expenses</i>	36,926
<i>Payments to schools</i>	234,673
Total Deductions	<u>271,599</u>
Change in Net Position	71,563
Net Position-Beginning of the Year	1,530,956
Net Position-End of the Year	<u>\$ 1,602,519</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, 2015

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, 2015

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

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

D. Assets, liabilities, and net 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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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 2015 tax levy is made to fund calendar year 2016. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

5. Capital assets

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

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

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.

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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

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, 2015

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Prepays	\$3,477	--	--	--	\$3,477
Inventory	--	322,889	--	--	322,889
	<u>3,477</u>	<u>322,889</u>	<u>--</u>	<u>--</u>	<u>326,366</u>
Restricted for:					
Debt service	--	--	--	646,666	646,666
Justice administration	--	--	--	668,150	668,150
Preservation	--	--	--	420,708	420,708
Grants	--	--	--	382,650	382,650
Construction	--	--	--	381,475	381,475
Health and welfare	--	--	--	121,030	121,030
	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,620,679</u>	<u>2,620,679</u>
Committed to:					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road and bridge maintenance	--	2,072,610	--	--	2,072,610
OPEB funding	--	--	--	220,937	220,937
Emergency medical service	--	--	181,144	123,938	305,082
Law enforcement	--	--	--	5,940	5,940
General administration	--	--	--	162,257	162,257
	<u>45,500</u>	<u>2,072,610</u>	<u>181,144</u>	<u>513,072</u>	<u>2,812,326</u>
Unassigned	5,360,303	--	--	(25,907)	5,334,396
	<u>\$5,409,280</u>	<u>\$2,395,499</u>	<u>\$181,144</u>	<u>\$3,107,844</u>	<u>\$11,093,767</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

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 the funds." The details of this \$344,696 difference are as follows:

Justice of the peace	\$213,397
County clerk	85,820
District clerk	<u>45,479</u>
Total	<u>\$344,696</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>\$155,707</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 \$27,593,980, including restricted cash of \$11,762,483. All of the bank balance of \$27,238,548 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, 2015, 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, 2015

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,973,685	\$1,117,262	\$ --	\$153,068	\$4,244,015
Accounts receivable	\$ --	\$ --	\$4,882,889	\$ --	\$4,882,889
Allowance for uncollectibles	--	--	(3,809,286)	--	(3,809,286)
Net other receivables	\$ --	\$ --	\$1,073,603	\$ --	\$1,073,603
Fines receivable	\$2,879,663	\$1,457,238	\$ --	\$ --	\$4,336,901
Allowance for uncollectibles	(2,315,064)	(1,389,426)	--	--	(3,704,490)
Net fines receivable	\$564,599	\$67,812	\$ --	\$ --	\$632,411
Intergovernmental	\$471,815	\$ --	\$ --	\$ --	\$471,815

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 (2015) (General Fund)	\$ --	\$2,497,282	\$2,497,282
Current tax levy receivable (2015) (Road & Bridge Fund)	--	888,299	888,299
Current tax levy receivable (2015) (Debt Service Funds)	--	121,000	121,000
Taxes collected in advance (General Fund)	--	8,292,228	8,292,228
Taxes collected in advance (Road & Bridge Fund)	--	3,068,494	3,068,494
Taxes collected in advance (Debt Service Funds)	--	401,761	401,761
Delinquent property taxes receivable (General Fund)	442,172	--	442,172
Delinquent property taxes receivable (Road & Bridge Fund)	214,868	--	214,868
Delinquent property taxes receivable (Debt Service Fund)	30,063	--	30,063
Delinquent fines receivable (General Fund)	276,884	--	276,884
Delinquent fines receivable (Road & Bridge Fund)	67,812	--	67,812
Delinquent ambulance receivables	1,073,603	--	1,073,603
Total deferred/unearned revenue for governmental funds	\$2,105,402	\$15,269,064	\$17,374,466

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

\$5,611,983
11,762,483
\$17,374,466

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

C. Capital assets

Capital asset activity for the year ended December 31, 2015:

	Balance 12/31/14	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/15
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$560,080	\$ --	\$ --	\$ --	\$560,080
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	560,080	--	--	--	560,080
Capital assets, being depreciated:					
Buildings	14,731,648	--	--	--	14,731,648
Infrastructure	87,878,392	1,311,699	(196,515)	--	88,993,576
Machinery and equipment	10,069,439	1,100,426	(8,946)	--	11,160,919
Total capital assets being depreciated	112,679,479	2,412,125	(205,461)	--	114,886,143
Less accumulated depreciation for:					
Buildings	(6,367,635)	(498,488)	--	--	(6,866,123)
Infrastructure	(69,315,470)	(1,493,218)	141,491	--	(70,667,197)
Machinery and equipment	(6,922,966)	(794,759)	28,061	--	(7,689,664)
Total accumulated depreciation	(82,606,071)	(2,786,465)	169,552	--	(85,222,984)
Total capital assets being depreciated, net	30,073,408	(374,340)	(35,909)	--	29,663,159
Governmental activities capital assets, net	<u>\$30,633,488</u>	<u>(\$374,340)</u>	<u>(\$35,909)</u>	<u>\$ --</u>	<u>\$30,223,239</u>

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

Governmental activities:	
General administration	\$71,483
Judicial	5,526
Legal	8,342
Elections	17,720
Financial administration	3,884
Public facilities	99,451
Public safety	362,308
Public transportation	1,729,411
Health and welfare	332,933
Culture and recreation	155,407
Total depreciation expense - governmental activities	<u>\$2,786,465</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2015, is as follows:

Fund	Receivable	Payable
Fiduciary Funds:		
Criminal Justice	\$28,062	\$ --
Justice of the Peace Number 1	--	5,104
Justice of the Peace Number 2	--	2,033
Justice of the Peace Number 3	--	2,987
Justice of the Peace Number 4	--	3,700
County Clerk	--	8,735
District Clerk	--	5,503
Total Fiduciary Funds	28,062	28,062
Total	\$28,062	\$28,062

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	\$7,123	\$1,326,938
Emergency Medical Service	738,230	--
Total Major Funds	745,353	1,326,938
Nonmajor Governmental Funds		
District Attorney	567,708	--
Law Library	--	2,813
Check and Process	--	4,310
Child Foster Care	6,000	--
Personnel Employee Testing	15,000	--
Total Nonmajor governmental funds	588,708	7,123
Totals	\$1,334,061	\$1,334,061

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, 2015

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 12/31/15
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	<u>\$3,545,000</u>
Total Governmental Long-term Debt					<u><u>\$3,545,000</u></u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
2016	\$305,000	\$141,375	\$446,375
2017	315,000	132,375	447,375
2018	325,000	123,075	448,075
2019	340,000	111,038	451,038
2020	375,000	96,075	471,075
2021-2025	1,885,000	228,937	2,113,937
Total	<u>\$3,545,000</u>	<u>\$832,875</u>	<u>\$4,377,875</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/14	Additions	Retirements	Balance 12/31/15	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes	\$3,835,000	--	(\$290,000)	\$3,545,000	\$295,000
Less deferred amounts:					
For issuance premium	258,740	--	(24,641)	234,099	24,641
For issuance discount	(23,466)	--	2,235	(21,231)	(2,234)
Total bonds payable	4,070,274	--	(312,406)	3,757,868	317,407
Capital lease	228,706	--	(228,706)	--	--
Compensated absences	233,327	259,610	(233,327)	259,610	194,708
Liability for unfunded OPEB	1,495,565	189,355	--	1,684,920	
Net pension liability	2,203,966	188,718	--	2,392,684	--
Governmental activity Long-Term Liabilities	<u>\$8,231,838</u>	<u>\$637,683</u>	<u>(\$774,439)</u>	<u>\$8,095,082</u>	<u>\$512,115</u>

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, 2015, 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, 2015

C. Change in Generally Accepted Accounting Policy

The County has implemented new accounting guidance from Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27. Certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues and expenses are now recognized by governmental type activities.

D. Prior Year Adjustment

As noted above, the County implemented GASB-68 during FY2015. GASB-68 requires that beginning net position, for Governmental Activities and funds applying the full accrual method, be restated for the effect of beginning net pension (liability)/asset, beginning deferred pension outflows of resources, and beginning deferred pension inflows of resources. Additionally, the County recorded the effect of adjustments to the capital assets, and an unrecorded investment.

Description	Governmental Activities	
Net position - FYE 12/31/14	\$37,879,830	
Beginning net pension liability	(2,203,966)	
Beginning deferred pension outflows of resources	1,030,637	
Total restatement for GASB 68	(1,173,329)	(1)
Correction of depreciation	(490,794)	(2)
Unrecorded investment	34,971	(3)
Total restatement	(1,629,152)	
Restated net position - FY 9/30/14	\$36,250,678	

(1) The effect of implementing GASB 68 was to decrease net position by \$1,173,329.

(2) The effect of correcting depreciation on buildings was to decrease net position by \$490,794.

(3) The effect of unrecorded investment was to increase net position by \$34,971.

E. 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, 78768-20343.

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

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.

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	91
Inactive employees entitled to but not yet receiving benefits	70
Active employees	219
	<hr/>
	380
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 9% of employee gross earnings, and the County percentages is 11.99%, 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, 2015, were \$1,121,484 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2014, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2014 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities - Developed	11.00%	5.35%
International Equities - Emerging	9.00%	6.35%
Investment - Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%
	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, 2015

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 12/31/13	\$31,072,888	\$28,868,922	\$2,203,966
Changes for the year:			
Service cost	1,104,797	0	1,104,797
Interest on total pension liability	2,510,217	0	2,510,217
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	69,519	0	69,519
Effect of of assumptions changes or inputs	0	0	0
Refund of contributions	(100,585)	(100,585)	0
Benefit payments	(1,172,602)	(1,172,602)	0
Administrative expenses	0	(23,112)	23,112
Member contributions	0	587,496	(587,496)
Net investment income	0	1,956,527	(1,956,527)
Employer contributions	0	1,030,637	(1,030,637)
Other	0	(55,733)	55,733
Net changes	2,411,346	2,222,628	188,718
Balance at 12/31/14	<u>\$33,484,234</u>	<u>\$31,091,550</u>	<u>\$2,392,684</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	\$38,001,989	\$33,484,234	\$29,792,428
Fiduciary net position	31,091,550	31,091,550	31,091,550
Net Pension Liability (Asset)	<u>\$6,910,439</u>	<u>\$2,392,684</u>	<u>(\$1,299,122)</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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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

For the year ended December 31, 2015, the County recognized pension expense of \$834,788. At December 31, 2015, 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 12/31/14 Expense	Balance of Deferred Inflows 12/31/14	Balance of Deferred Outflows 12/31/2014
Investment (gains) or losses	\$415,534	12/31/2014	5.0	\$83,107	\$0	\$332,427
Economic/demographic						
gains or losses	69,519	12/31/2014	4.0	17,380	0	52,139
Employer contributions made						
subsequent to measurement date	1,121,484	01/01/2015	1.0		0	1,121,484
						<u>\$1,506,050</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,	
2015	\$1,221,971
2016	100,487
2017	100,487
2018	83,105
2019	0
	<u>\$1,506,050</u>

F. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

\$2,231,824. The County obtains an actuarial valuation biannually. The study indicated an actuarial valuation as of December 31, 2010 of \$3,256,232, as of December 31, 2012 a liability of \$3,017,808, and as of December 31, 2014 a liability of \$3,646,503.

OPEB Plan Eligibility

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

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

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

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

Health Care Benefit

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

2. Funding Policies

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

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

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2015

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

Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expense.
Mortality rates for males and females	Retirement Plans 2000 Healthy Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial Cost Method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates (detailed in actuary report) ranging from 4.5% to 9.0%
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	24

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, 2015 is as follows:

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

Year Ended	OPEB Plan			
	Annual	County	Percentage	Net
	OPEB Cost	Contribution	Contributed	OPEB 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

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2015, 2014, and 2013 follows:

	12/31/15	12/31/14	12/31/13
Annual Required Contribution (ARC)	\$302,938	\$302,938	\$267,215
Interest on net OPEB (NOPEB)	62,813	57,927	50,897
Adjustment to ARC	(69,310)	(64,424)	(52,681)
Annual OPEB cost	296,441	296,441	265,431
Employer contributions	(107,085)	(88,132)	(109,212)
Change in OPEB	189,356	208,309	156,219
NOPEB - January 1	1,495,565	1,287,256	1,131,037
NOPEB - December 31	<u>\$1,684,921</u>	<u>\$1,495,565</u>	<u>\$1,287,256</u>

Funded status and funding progress. As of December 31, 2014, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$3,646,503
Actuarial value of plan assets	<u>0</u>
Unfunded actuarial accrued liability (UAAL)	\$3,646,503
Funded ratio (actuarial value of plan assets)	0.00%
Annual covered payroll	\$7,602,610
UAAL as a percentage of covered payroll	47.9%

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.

G. 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.

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, 2015

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
Ad valorem tax	\$ 9,994,037	\$ 9,994,037	\$ 10,449,210	\$ 455,173
Penalty and interest	60,000	60,000	56,902	(3,098)
Sales and other taxes	2,435,000	2,435,000	2,635,663	200,663
Total Taxes	12,489,037	12,489,037	13,141,775	652,738
<i>Intergovernmental</i>				
Federal shared revenues	20,000	20,000	24,185	4,185
State shared revenues	168,800	168,800	219,326	50,526
Total Intergovernmental	188,800	188,800	243,511	54,711
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	78,200	78,200	57,111	(21,089)
Total Licenses, permits and fees	78,200	78,200	57,111	(21,089)
<i>Fines and forfeitures</i>				
Fines and forfeitures	568,000	568,000	326,434	(241,566)
Total Fines and forfeitures	568,000	568,000	326,434	(241,566)
<i>Charges for services</i>				
Fees of office	1,002,600	1,002,600	984,404	(18,196)
Justice court number one fees	23,000	23,000	25,243	2,243
Justice court number two fees	16,050	16,050	15,396	(654)
Justice court number three fees	22,500	22,500	19,354	(3,146)
Justice court number four fees	29,175	29,175	18,089	(11,086)
Total Charges for services	1,093,325	1,093,325	1,062,486	(30,839)
<i>Interest</i>				
Interest	135,000	135,000	72,308	(62,692)
Total Interest	135,000	135,000	72,308	(62,692)
<i>Miscellaneous</i>				
Contributions and donations	--	--	4,200	4,200
Rent	164,500	164,500	159,963	(4,537)
Miscellaneous	171,100	171,100	285,855	114,755
Total Miscellaneous	335,600	335,600	450,018	114,418
Total receipts	14,887,962	14,887,962	15,353,643	465,681
Disbursements:				
<i>Current:</i>				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel services	105,076	105,076	98,848	6,228
Benefits	27,380	27,380	24,253	3,127
Supplies	1,650	1,598	259	1,339
Other services and charges	6,200	6,252	4,677	1,575
Total County Judge	140,306	140,306	128,037	12,269

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

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>	\$ 62,110	\$ 62,188	\$ 62,187	\$ 1
<i>Benefits</i>	15,559	15,072	14,956	116
<i>Supplies</i>	1,400	1,512	1,512	--
<i>Other services and charges</i>	1,425	1,722	1,649	73
<i>Total Courthouse Receptionist</i>	<u>80,494</u>	<u>80,494</u>	<u>80,304</u>	<u>190</u>
<i>County Communications</i>				
<i>Personnel services</i>	668,193	689,493	674,763	14,730
<i>Benefits</i>	289,894	290,575	281,020	9,555
<i>Supplies</i>	9,350	15,032	13,344	1,688
<i>Other services and charges</i>	449,849	416,956	401,968	14,988
<i>Capital outlay</i>	31,000	31,000	30,363	637
<i>Total County Communications</i>	<u>1,448,286</u>	<u>1,443,056</u>	<u>1,401,458</u>	<u>41,598</u>
<i>Information Technology</i>				
<i>Personnel services</i>	113,000	117,616	117,616	--
<i>Benefits</i>	22,194	23,380	23,378	2
<i>Supplies</i>	5,200	19,287	19,286	1
<i>Other services and charges</i>	5,800	11,480	11,479	1
<i>Capital outlay</i>	9,000	398,846	398,844	2
<i>Total County Communications</i>	<u>155,194</u>	<u>570,609</u>	<u>570,603</u>	<u>6</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	184,125	184,125	184,124	1
<i>Benefits</i>	50,740	49,616	42,652	6,964
<i>Supplies</i>	250	250	35	215
<i>Other services and charges</i>	8,400	9,524	9,480	44
<i>Total Commissioner's Court</i>	<u>243,515</u>	<u>243,515</u>	<u>236,291</u>	<u>7,224</u>
<i>County Clerk</i>				
<i>Personnel services</i>	243,767	243,577	238,343	5,234
<i>Benefits</i>	57,332	57,332	55,559	1,773
<i>Supplies</i>	14,775	14,775	12,913	1,862
<i>Other services and charges</i>	15,350	15,540	13,575	1,965
<i>Total County Clerk</i>	<u>331,224</u>	<u>331,224</u>	<u>320,390</u>	<u>10,834</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	25,417	25,417	23,078	2,339
<i>Benefits</i>	7,749	7,749	7,188	561
<i>Supplies</i>	775	743	358	385
<i>Other services and charges</i>	1,800	1,832	1,576	256
<i>Total Veteran's Office</i>	<u>35,741</u>	<u>35,741</u>	<u>32,200</u>	<u>3,541</u>
<i>County Auditor</i>				
<i>Personnel services</i>	133,378	133,378	130,626	2,752
<i>Benefits</i>	32,915	32,915	31,994	921
<i>Supplies</i>	3,600	3,600	1,059	2,541
<i>Other services and charges</i>	7,243	7,243	4,874	2,369
<i>Total County Auditor</i>	<u>177,136</u>	<u>177,136</u>	<u>168,553</u>	<u>8,583</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 1,495,507	\$ 1,493,831	\$ 1,490,438	\$ 3,393
<i>Supplies</i>	3,500	3,500	3,058	442
<i>Other services and charges</i>	351,750	324,551	317,506	7,045
<i>Capital outlay</i>	401,072	5,072	106	4,966
<i>Total Nondepartmental</i>	<u>2,251,829</u>	<u>1,826,954</u>	<u>1,811,108</u>	<u>15,846</u>
<i>Total General Administration</i>	<u>4,863,725</u>	<u>4,849,035</u>	<u>4,748,944</u>	<u>100,091</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	98,326	98,370	88,902	9,468
<i>Benefits</i>	20,930	20,930	17,789	3,141
<i>Supplies</i>	3,000	3,000	2,738	262
<i>Other services and charges</i>	284,750	414,706	357,203	57,503
<i>Total District Court</i>	<u>407,006</u>	<u>537,006</u>	<u>466,632</u>	<u>70,374</u>
<i>District Clerk</i>				
<i>Personnel services</i>	210,463	208,509	200,107	8,402
<i>Benefits</i>	49,423	51,377	49,372	2,005
<i>Supplies</i>	9,000	9,000	5,754	3,246
<i>Other services and charges</i>	16,950	16,950	13,876	3,074
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>286,336</u>	<u>286,336</u>	<u>269,109</u>	<u>17,227</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	181,314	181,165	181,163	2
<i>Benefits</i>	40,285	38,331	38,330	1
<i>Supplies</i>	4,200	2,084	2,084	--
<i>Other services and charges</i>	141,726	213,052	213,048	4
<i>Total County Court at Law</i>	<u>367,525</u>	<u>434,632</u>	<u>434,625</u>	<u>7</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	79,112	80,332	80,332	--
<i>Benefits</i>	20,022	18,468	18,466	2
<i>Supplies</i>	2,600	2,709	2,709	--
<i>Other services and charges</i>	5,000	4,892	4,890	2
<i>Capital outlay</i>	--	4,919	4,918	1
<i>Total Justice Court Number One</i>	<u>106,734</u>	<u>111,320</u>	<u>111,315</u>	<u>5</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	76,055	76,078	76,078	--
<i>Benefits</i>	28,091	28,063	27,572	491
<i>Supplies</i>	3,200	2,733	2,732	1
<i>Other services and charges</i>	6,700	7,172	5,513	1,659
<i>Total Justice Court Number Two</i>	<u>114,046</u>	<u>114,046</u>	<u>111,895</u>	<u>2,151</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	72,043	72,043	67,791	4,252
<i>Benefits</i>	15,650	15,650	13,999	1,651
<i>Supplies</i>	4,500	4,500	2,353	2,147
<i>Other services and charges</i>	8,100	8,100	6,507	1,593
<i>Total Justice Court Number Three</i>	<u>100,293</u>	<u>100,293</u>	<u>90,650</u>	<u>9,643</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 79,112	\$ 79,112	\$ 79,113	\$ (1)
<i>Benefits</i>	26,954	29,034	26,559	2,475
<i>Supplies</i>	3,800	3,800	3,646	1,154
<i>Other services and charges</i>	9,500	9,500	7,201	2,299
<i>Total Justice Court Number Four</i>	<u>119,366</u>	<u>121,446</u>	<u>115,519</u>	<u>5,927</u>
<i>Total Judicial</i>	<u>1,501,306</u>	<u>1,705,079</u>	<u>1,599,745</u>	<u>105,334</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	255,485	253,485	247,330	6,155
<i>Benefits</i>	54,285	54,285	51,319	2,966
<i>Supplies</i>	5,550	6,550	5,231	1,319
<i>Other services and charges</i>	11,750	12,750	10,958	1,792
<i>Total County Attorney</i>	<u>327,070</u>	<u>327,070</u>	<u>314,838</u>	<u>12,232</u>
<i>Total Legal</i>	<u>327,070</u>	<u>327,070</u>	<u>314,838</u>	<u>12,232</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	4,000	4,000	3,806	194
<i>Benefits</i>	--	16	16	--
<i>Supplies</i>	18,000	19,255	18,255	1,000
<i>Other services and charges</i>	54,800	53,529	43,614	9,915
<i>Total Elections</i>	<u>76,800</u>	<u>76,800</u>	<u>65,691</u>	<u>11,109</u>
<i>Total Elections</i>	<u>76,800</u>	<u>76,800</u>	<u>65,691</u>	<u>11,109</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	155,493	159,180	159,178	2
<i>Benefits</i>	34,023	34,465	33,935	530
<i>Supplies</i>	6,300	2,171	1,408	763
<i>Other services and charges</i>	11,460	11,460	10,214	1,246
<i>Total Tax Assessor Collector</i>	<u>207,276</u>	<u>207,276</u>	<u>204,735</u>	<u>2,541</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	128,865	128,992	128,988	4
<i>Benefits</i>	28,918	28,622	28,502	120
<i>Supplies</i>	4,400	4,156	3,504	652
<i>Other services and charges</i>	11,600	12,013	10,750	1,263
<i>Total County Treasurer</i>	<u>173,783</u>	<u>173,783</u>	<u>171,744</u>	<u>2,039</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	87,892	87,892	87,892	--
<i>Benefits</i>	18,010	18,010	17,843	167
<i>Supplies</i>	5,200	5,200	3,001	2,199
<i>Other services and charges</i>	6,450	6,450	4,771	1,679
<i>Total Personnel and benefits</i>	<u>117,552</u>	<u>117,552</u>	<u>113,507</u>	<u>4,045</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

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>	\$ 155,843	\$ 155,843	\$ 151,978	\$ 3,865
<i>Total Appraisal District</i>	<u>155,843</u>	<u>155,843</u>	<u>151,978</u>	<u>3,865</u>
<i>Total Financial Administration</i>	654,454	654,454	641,964	12,490
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	82,485	82,535	79,091	3,444
<i>Benefits</i>	17,848	17,848	16,651	1,197
<i>Supplies</i>	26,000	27,189	25,842	1,347
<i>Other services and charges</i>	61,937	85,394	78,798	6,596
<i>Capital outlay</i>	40,000	15,304	--	15,304
<i>Total County Courthouse</i>	<u>228,270</u>	<u>228,270</u>	<u>200,382</u>	<u>27,888</u>
<i>Total Public Facilities</i>	228,270	228,270	200,382	27,888
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	15,000	15,000	15,000	--
<i>Benefits</i>	7,270	8,920	8,231	689
<i>Supplies</i>	2,600	950	900	50
<i>Other services and charges</i>	350	350	60	290
<i>Total Constable Number One</i>	<u>25,220</u>	<u>25,220</u>	<u>24,191</u>	<u>1,029</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	69,105	69,105	69,103	2
<i>Benefits</i>	34,848	33,836	28,305	5,531
<i>Supplies</i>	2,150	3,162	2,062	1,100
<i>Other services and charges</i>	11,000	11,000	6,708	4,292
<i>Total Constable Number Two</i>	<u>117,103</u>	<u>117,103</u>	<u>106,178</u>	<u>10,925</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	15,000	15,000	15,000	--
<i>Benefits</i>	9,009	9,211	9,068	143
<i>Supplies</i>	1,150	948	379	569
<i>Other services and charges</i>	350	350	60	290
<i>Total Constable Number Three</i>	<u>25,509</u>	<u>25,509</u>	<u>24,507</u>	<u>1,002</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	15,000	15,000	15,001	(1)
<i>Benefits</i>	5,946	6,626	5,999	627
<i>Supplies</i>	1,550	1,050	183	867
<i>Other services and charges</i>	600	420	131	289
<i>Total Constable Number Four</i>	<u>23,096</u>	<u>23,096</u>	<u>21,314</u>	<u>1,782</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,259,089	1,260,594	1,260,590	4
<i>Benefits</i>	305,803	310,993	305,866	5,127
<i>Supplies</i>	71,000	63,722	60,511	3,211
<i>Other services and charges</i>	359,000	402,495	370,353	32,142
<i>Capital outlay</i>	265,690	227,778	227,777	1
<i>Total Sheriff</i>	<u>2,260,582</u>	<u>2,265,582</u>	<u>2,225,097</u>	<u>40,485</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
Personnel services	35,381	35,381	35,373	8
Benefits	11,283	11,278	11,046	232
Supplies	3,000	5,105	5,104	1
Other services and charges	3,600	1,500	1,006	494
Total Department of Public Safety	53,264	53,264	52,529	735
<i>County Jail</i>				
Personnel services	\$ 1,225,357	\$ 1,213,697	\$ 1,139,100	\$ 74,597
Benefits	266,432	276,487	257,228	19,259
Supplies	280,000	272,105	244,384	27,721
Other services and charges	213,500	223,000	198,299	24,701
Capital outlay	12,065	12,065	12,008	57
Total County Jail	1,997,354	1,997,354	1,851,019	146,335
<i>Adult Probation</i>				
Supplies	1,000	1,617	1,247	370
Other services and charges	1,925	1,308	--	1,308
Total Adult Probation	2,925	2,925	1,247	1,678
<i>Cen-Tex Regional Juvenile Board</i>				
Supplies	2,000	2,000	590	1,410
Other services and charges	104,525	104,525	92,658	11,867
Total Cen-Tex Regional Juvenile Board	106,525	106,525	93,248	13,277
<i>Fire Protection</i>				
Personnel services	2,000	2,000	1,440	560
Benefits	12,153	12,153	11,018	1,135
Other services and charges	148,176	148,176	138,014	10,162
Total Fire Protection	162,329	162,329	150,472	11,857
<i>Emergency Management</i>				
Personnel services	12,875	11,188	11,187	1
Benefits	3,829	2,466	2,464	2
Supplies	2,200	--	--	--
Other services and charges	18,155	8,727	8,727	--
Capital outlay	--	56,421	56,420	1
Total Emergency Management	37,059	78,802	78,798	4
Total Public Safety	4,810,966	4,857,709	4,628,600	229,109
<i>Health and welfare</i>				
<i>Social Services</i>				
Other services and charges	106,500	107,450	107,387	63
Total Social Services	106,500	107,450	107,387	63
<i>Indigent Health Care</i>				
Benefits	10,744	10,744	6,079	4,665
Supplies	18,000	18,000	6,769	11,231
Other services and charges	791,254	686,254	285,240	401,014
Total Indigent Health Care	819,998	714,998	298,088	416,910

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health Department</i>				
<i>Other services and charges</i>	\$ 4,000	\$ 4,000	\$ 590	\$ 3,410
<i>Total Health Department</i>	4,000	4,000	590	3,410
<i>Environmental</i>				
<i>Personnel services</i>	107,592	108,899	108,898	1
<i>Benefits</i>	25,545	25,759	25,330	429
<i>Supplies</i>	5,700	5,700	4,468	1,232
<i>Other services and charges</i>	24,720	23,199	17,621	5,578
<i>Total Environmental</i>	163,557	163,557	156,317	7,240
<i>Total Health and Welfare</i>	1,094,055	990,005	562,382	427,623
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	290	1,210
<i>Total Education - Library</i>	1,500	1,500	290	1,210
<i>Fairgrounds</i>				
<i>Personnel services</i>	124,842	125,378	125,375	3
<i>Benefits</i>	32,612	32,703	32,207	496
<i>Supplies</i>	13,100	13,100	9,782	3,318
<i>Other services and charges</i>	135,000	134,372	126,867	7,505
<i>Total Fairgrounds</i>	305,554	305,553	294,231	11,322
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,001	35,000	1
<i>Total Softball</i>	35,000	35,001	35,000	1
<i>Total Culture and Recreation</i>	342,054	342,054	329,521	12,533
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	105,468	105,468	105,092	376
<i>Benefits</i>	24,664	26,095	25,507	588
<i>Supplies</i>	6,500	5,284	4,923	361
<i>Other services and charges</i>	21,000	20,500	15,836	4,664
<i>Capital outlay</i>	--	285	285	--
<i>Total Extension Service</i>	157,632	157,632	151,643	5,989
<i>Soil Conservation</i>				
<i>Other services and charges</i>	5,000	5,000	5,000	--
<i>Total Soil Conservation</i>	5,000	5,000	5,000	--
<i>Total Conservation</i>	162,632	162,632	156,643	5,989

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-1
Page 8 of 8

	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>	\$ 97,300	\$ 109,532	\$ 109,530	\$ 2
<i>Total Data Processing</i>	<u>97,300</u>	<u>109,532</u>	<u>109,530</u>	<u>2</u>
<i>Total Data Processing</i>	<u>97,300</u>	<u>109,532</u>	<u>109,530</u>	<u>2</u>
Total disbursements	<u>14,158,632</u>	<u>14,302,640</u>	<u>13,358,240</u>	<u>944,400</u>
Excess (deficiency) of receipts over (under) disbursements	<u>729,330</u>	<u>585,322</u>	<u>1,995,403</u>	<u>1,410,081</u>
Other financing sources (uses):				
<i>Transfers in</i>	4,310	4,310	6,334	2,024
<i>Transfers out</i>	(1,078,019)	(1,326,939)	(1,326,938)	1
<i>Sale of capital assets</i>	14,000	14,000	(377)	(14,377)
<i>Total other financing sources (uses)</i>	<u>(1,059,709)</u>	<u>(1,308,629)</u>	<u>(1,320,981)</u>	<u>(12,352)</u>
Net change in unrestricted cash balances	(330,379)	(723,307)	674,422	1,397,729
Unrestricted cash, January 1	5,078,025	5,078,025	5,078,025	--
Unrestricted cash, December 31	<u>\$ 4,747,646</u>	<u>\$ 4,354,718</u>	<u>\$ 5,752,447</u>	<u>\$ 1,397,729</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 3,812,170	\$ 3,812,170	\$ 3,846,274	\$ 34,104
<i>Penalty and interest</i>	31,000	31,000	26,620	(4,380)
<i>Total Taxes</i>	<u>3,843,170</u>	<u>3,843,170</u>	<u>3,872,894</u>	<u>29,724</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	186,000	287,332	188,626	(98,706)
<i>Total Intergovernmental</i>	<u>186,000</u>	<u>287,332</u>	<u>188,626</u>	<u>(98,706)</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	830,000	830,000	802,140	(27,860)
<i>Total Licenses, permits and fees</i>	<u>830,000</u>	<u>830,000</u>	<u>802,140</u>	<u>(27,860)</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	275,000	275,000	292,106	17,106
<i>Total Fines and forfeitures</i>	<u>275,000</u>	<u>275,000</u>	<u>292,106</u>	<u>17,106</u>
<i>Interest</i>				
<i>Interest</i>	4,000	4,000	2,279	(1,721)
<i>Total Interest</i>	<u>4,000</u>	<u>4,000</u>	<u>2,279</u>	<u>(1,721)</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	1,000	1,000	--	(1,000)
<i>Total Miscellaneous</i>	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
<i>Total receipts</i>	<u>5,139,170</u>	<u>5,240,502</u>	<u>5,158,045</u>	<u>(82,457)</u>
Disbursements:				
<i>Current:</i>				
<i>Public transportation</i>				
<i>Personnel services</i>	1,035,527	995,704	995,699	5
<i>Benefits</i>	605,151	565,137	564,706	431
<i>Supplies</i>	480,700	478,115	468,638	9,477
<i>Other services and charges</i>	690,833	587,280	574,103	13,177
<i>Capital outlay</i>	2,335,959	2,623,266	2,621,997	1,269
<i>Total Public Transportation</i>	<u>5,148,170</u>	<u>5,249,502</u>	<u>5,225,143</u>	<u>24,359</u>
<i>Total disbursements</i>	<u>5,148,170</u>	<u>5,249,502</u>	<u>5,225,143</u>	<u>24,359</u>
<i>Excess (deficiency) of receipts over (under) disbursements</i>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(67,098)</u>	<u>(58,098)</u>
<i>Other financing sources (uses):</i>				
<i>Sale of capital assets</i>	9,000	9,000	7,443	(1,557)
<i>Total other financing sources (uses)</i>	<u>9,000</u>	<u>9,000</u>	<u>7,443</u>	<u>(1,557)</u>
<i>Net change in unrestricted cash balances</i>	--	--	(59,655)	(59,655)
<i>Unrestricted cash, January 1</i>	2,251,185	2,251,185	2,251,185	--
<i>Unrestricted cash, December 31</i>	<u>\$ 2,251,185</u>	<u>\$ 2,251,185</u>	<u>\$ 2,191,530</u>	<u>\$ (59,655)</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Charges for services</i>				
<i>Charges to customers</i>	\$ 2,015,000	\$ 2,172,630	\$ 2,563,435	\$ 390,805
<i>Total Charges for services</i>	<u>2,015,000</u>	<u>2,172,630</u>	<u>2,563,435</u>	<u>390,805</u>
<i>Interest</i>				
<i>Interest</i>	1,100	1,100	870	(230)
<i>Total Interest</i>	<u>1,100</u>	<u>1,100</u>	<u>870</u>	<u>(230)</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	250,000	414,525	446,967	32,442
<i>Total Miscellaneous</i>	<u>250,000</u>	<u>414,525</u>	<u>446,967</u>	<u>32,442</u>
<i>Total receipts</i>	<u>2,266,100</u>	<u>2,588,255</u>	<u>3,011,272</u>	<u>423,017</u>
Disbursements:				
<i>Current:</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,425,379	1,691,531	1,691,528	3
<i>Benefits</i>	626,531	669,374	669,372	2
<i>Supplies</i>	135,500	156,745	156,742	3
<i>Other services and charges</i>	399,000	419,155	417,209	1,946
<i>Capital outlay</i>	188,500	225,155	225,155	--
<i>Total Emergency Medical Services</i>	<u>2,774,910</u>	<u>3,161,960</u>	<u>3,160,006</u>	<u>1,954</u>
<i>Total Health and Welfare</i>	<u>2,774,910</u>	<u>3,161,960</u>	<u>3,160,006</u>	<u>1,954</u>
<i>Total disbursements</i>	<u>2,774,910</u>	<u>3,161,960</u>	<u>3,160,006</u>	<u>1,954</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(508,810)</u>	<u>(573,705)</u>	<u>(148,734)</u>	<u>424,971</u>
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	504,310	738,230	738,230	--
<i>Total other financing sources (uses)</i>	<u>504,310</u>	<u>738,230</u>	<u>738,230</u>	<u>--</u>
Net change in unrestricted cash balances	(4,500)	164,525	589,496	424,971
Unrestricted cash (overdraft), January 1	(199,191)	(199,191)	(199,191)	--
Unrestricted cash (overdraft), December 31	<u>\$ (203,691)</u>	<u>\$ (34,666)</u>	<u>\$ 390,305</u>	<u>\$ 424,971</u>

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									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Total pension liability:										
Service cost	\$ 1,104,797	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,510,217	--	--	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	69,519	--	--	--	--	--	--	--	--	--
Changes of assumptions	--	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,273,187)	--	--	--	--	--	--	--	--	--
Net change in total pension liability	2,411,346	--	--	--	--	--	--	--	--	--
Total pension liability - beginning	31,072,888	--	--	--	--	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 33,484,234</u>	<u>\$ --</u>								
Plan fiduciary net position:										
Contributions - employer	\$ 1,030,637	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	587,496	--	--	--	--	--	--	--	--	--
Net investment income	1,956,527	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,273,187)	--	--	--	--	--	--	--	--	--
Administrative expense	(23,112)	--	--	--	--	--	--	--	--	--
Other	(55,733)	--	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	2,222,628	--	--	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	28,868,922	--	--	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 31,091,550</u>	<u>\$ --</u>								
County's net pension liability - ending (a) - (b)	<u>\$ 2,392,684</u>	<u>\$ --</u>								
Plan fiduciary net position as a percentage of the total pension liability	92.85%	--	--	--	--	--	--	--	--	--
Covered-employee payroll	\$ 8,392,795	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	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 PLAN YEARS *

	Plan Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Actuarially determined contribution	\$ 1,030,637	\$ 908,494	\$ 838,134	\$ 804,713	\$ 755,219	\$ 756,591	\$ 728,264	\$ 636,745	\$ 563,321	\$ N/A
Contributions in relation to the actuarially determined contribution	(1,030,637)	(908,494)	(838,134)	(804,713)	(755,219)	(756,591)	(728,264)	(636,745)	(563,321)	N/A
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 8,392,795	\$ 7,738,451	\$ 7,326,347	\$ 7,349,000	\$ 7,025,296	\$ 7,051,177	\$ 6,942,459	\$ 6,342,079	\$ 5,973,709	\$ N/A
Contributions as a percentage of covered-employee payroll	12.28%	11.74%	11.44%	10.95%	10.75%	10.73%	10.49%	10.04%	9.43%	N/A

Notes to Schedule

Valuation date: 12/31/14

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	15 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.1%, net of pension plan investment expense, including inflation
Retirement age	Experience based table of rates that are specific to the County's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.
Mortality	In the 2014 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality Table.

* 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 for those years for which information is available.

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2015

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, 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	\$674,422	\$365,491	(\$962,481)	\$77,432
Road and Bridge	(59,655)	359,663	(147,774)	152,234
Emergency Medical Services	589,496	(126,716)	(82,446)	380,334
Hwy 290/36	(572,525)	--	345,308	(227,217)
JP Technology Fund	3,878	--	--	3,878
District Attorney	44,826	--	(9,863)	34,963
District Attorney Hot Check	(7,547)	1	--	(7,546)
EMS Donations	(43,687)	1	--	(43,686)
Child Foster Care	3,317	--	--	3,317
District Attorney Forfeiture	14,871	--	--	14,871
Sheriff Forfeiture Fund	(4,979)	--	--	(4,979)
County Clerk Record Management	22,390	--	--	22,390
OPEB Funding	831	--	--	831
Records Management District Clerk	2,208	--	--	2,208
County and District Court Technology	2,439	--	--	2,439

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2015

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
Record Preservation	(9,318)	--	--	(9,318)
Archive Fee - County Clerk	39,196	--	--	39,196
Personnel Employee Testing	1,018	--	--	1,018
Constable #1 Training Fund	544	--	--	544
Constable #2 Training Fund	(118)	--	--	(118)
Constable #3 Training Fund	(320)	--	--	(320)
Constable #4 Training Fund	489	--	--	489
Courthouse Security	12,331	--	--	12,331
Tobacco Settlement	32,246	--	--	32,246
Clerks Election	4,571	--	--	4,571
Bail Bond Fund	(923)	--	--	(923)
SO Training Fund	6,067	(5,400)	--	667
Sheriff's Donation	23,280	--	--	23,280
Hotel/Motel Fund	36,326	--	--	36,326
Healthy County Rewards	890	--	--	890
Tax Note Series 2007	59,021	414,617	(414,159)	59,479

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2015:

Special Revenue Funds	
Community Development Program	\$25,907

The deficits are 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	\$317,013
District Attorney Hot Check	12,719
EMS Donations	6,185
District Attorney Forfeiture	4,662
Sheriff Forfeiture Fund	5,000
Record Preservation	9,257
Constable #2 Training Fund	642
Constable #3 Training Fund	506
Bail Bond Fund	2,548

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2015

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

The funding status of the OPEB plan as of December 31, 2015, follows:

Fiscal Year	12/31/15	12/31/14	12/31/13
Actuarial Valuation of Assets (AVA)	\$0	\$0	\$0
Actuarial Accrued Liability (AAL)	\$3,646,503	\$3,646,503	\$1,287,256
Unfunded Actuarial Accrued Asset	\$0	\$0	\$0
Funded Ratio	0.00%	0.00%	0.00%
Annual Covered Payroll	\$7,602,610	\$7,602,610	\$7,274,941
UAAL as % of payroll	47.96%	47.96%	41.48%

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.

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.

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2015

	Special Revenue Funds	Debt Service Fund <hr/> Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,562,835	\$ 644,662	\$ 3,207,497
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	153,068	153,068
Restricted assets:			
<i>Cash and cash equivalents</i>	--	401,761	401,761
Total Assets	<u>\$ 2,562,835</u>	<u>\$ 1,199,491</u>	<u>\$ 3,762,326</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 42,224	\$ --	\$ 42,224
<i>Accrued liabilities and other payables</i>	59,434	--	59,434
Total Liabilities	<u>101,658</u>	<u>--</u>	<u>101,658</u>
Deferred Inflows of Resources:			
<i>Deferred revenue</i>	--	151,063	151,063
<i>Taxes collected in advance</i>	--	401,761	401,761
Total Deferred Inflows of Resources	<u>--</u>	<u>552,824</u>	<u>552,824</u>
Fund balances:			
<i>Restricted</i>	1,974,012	646,667	2,620,679
<i>Committed</i>	513,072	--	513,072
<i>Unassigned</i>	(25,907)	--	(25,907)
Total fund balances	<u>2,461,177</u>	<u>646,667</u>	<u>3,107,844</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 2,562,835</u>	 <u>\$ 1,199,491</u>	 <u>\$ 3,762,326</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 145,979	\$ 497,357	\$ 643,336
<i>Intergovernmental</i>	665,148	--	665,148
<i>Charges for services</i>	244,562	--	244,562
<i>Interest</i>	10,980	2,672	13,652
<i>Miscellaneous</i>	128,738	--	128,738
Total revenues	<u>1,195,407</u>	<u>500,029</u>	<u>1,695,436</u>
Expenditures:			
Current:			
<i>General administration</i>	100,804	--	100,804
<i>Judicial</i>	986,346	--	986,346
<i>Legal</i>	22,370	--	22,370
<i>Financial administration</i>	14,014	--	14,014
<i>Public facilities</i>	9,352	--	9,352
<i>Public safety</i>	29,728	--	29,728
<i>Public transportation</i>	231,105	--	231,105
<i>Health and welfare</i>	363,910	--	363,910
<i>Culture and recreation</i>	110,113	--	110,113
Debt service:			
<i>Principal</i>	--	290,000	290,000
<i>Interest and fiscal charges</i>	--	150,550	150,550
Total expenditures	<u>1,867,742</u>	<u>440,550</u>	<u>2,308,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(672,335)</u>	<u>59,479</u>	<u>(612,856)</u>
Other financing sources (uses):			
<i>Transfers in</i>	588,708	--	588,708
<i>Transfers out</i>	(7,123)	--	(7,123)
<i>Sale of capital assets</i>	6,662	--	6,662
Total other financing sources (uses)	<u>588,247</u>	<u>--</u>	<u>588,247</u>
Net change in fund balances	(84,088)	59,479	(24,609)
Fund balances, January 1	2,510,294	587,188	3,097,482
Prior Period Adjustment	34,971	--	34,971
Fund balances, December 31	<u>\$ 2,461,177</u>	<u>\$ 646,667</u>	<u>\$ 3,107,844</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney</u>	<u>District Attorney Hot Check</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 381,475	\$ 76,025	\$ 103,509	\$ 6,270
Total Assets	<u>\$ 381,475</u>	<u>\$ 76,025</u>	<u>\$ 103,509</u>	<u>\$ 6,270</u>
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	59,434	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>59,434</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	381,475	76,025	44,075	6,270
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>381,475</u>	<u>76,025</u>	<u>44,075</u>	<u>6,270</u>
Total Liabilities and Fund Balances	<u>\$ 381,475</u>	<u>\$ 76,025</u>	<u>\$ 103,509</u>	<u>\$ 6,270</u>

<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 130,130	\$ 136,521	\$ 35,010	\$ 35,950	\$ 13,961
<u>\$ 130,130</u>	<u>\$ 136,521</u>	<u>\$ 35,010</u>	<u>\$ 35,950</u>	<u>\$ 13,961</u>
\$ 6,192	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>6,192</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	35,010	35,950	13,961
123,938	136,521	--	--	--
--	--	--	--	--
<u>123,938</u>	<u>136,521</u>	<u>35,010</u>	<u>35,950</u>	<u>13,961</u>
<u>\$ 130,130</u>	<u>\$ 136,521</u>	<u>\$ 35,010</u>	<u>\$ 35,950</u>	<u>\$ 13,961</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>C.C. Record Management Preservation</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 105,235	\$ 36,415	\$ 1,680	\$ 108,039
Total Assets	<u>\$ 105,235</u>	<u>\$ 36,415</u>	<u>\$ 1,680</u>	<u>\$ 108,039</u>
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	105,235	36,415	1,680	108,039
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>105,235</u>	<u>36,415</u>	<u>1,680</u>	<u>108,039</u>
Total Liabilities and Fund Balances	<u>\$ 105,235</u>	<u>\$ 36,415</u>	<u>\$ 1,680</u>	<u>\$ 108,039</u>

<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>	<u>County and District Court Technology</u>	<u>Record Preservation</u>	<u>Archive Fee County Clerk</u>
\$ 220,937	\$ 26,330	\$ 12,686	\$ 233,942	\$ 62,092
<u>\$ 220,937</u>	<u>\$ 26,330</u>	<u>\$ 12,686</u>	<u>\$ 233,942</u>	<u>\$ 62,092</u>
\$ --	\$ --	\$ --	\$ 9,694	\$ --
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
			<u>9,694</u>	
--	26,330	12,686	224,248	62,092
220,937	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>220,937</u>	<u>26,330</u>	<u>12,686</u>	<u>224,248</u>	<u>62,092</u>
<u>\$ 220,937</u>	<u>\$ 26,330</u>	<u>\$ 12,686</u>	<u>\$ 233,942</u>	<u>\$ 62,092</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	<u>Personnel Employee Testing</u>	<u>Constable #1 Training Fund</u>	<u>Constable #2 Training Fund</u>	<u>Constable #3 Training Fund</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,562	\$ 2,873	\$ 165	\$ 6,822
Total Assets	<u>\$ 2,562</u>	<u>\$ 2,873</u>	<u>\$ 165</u>	<u>\$ 6,822</u>
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	--	2,873	165	6,822
<i>Committed</i>	2,562	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>2,562</u>	<u>2,873</u>	<u>165</u>	<u>6,822</u>
Total Liabilities and Fund Balances	<u>\$ 2,562</u>	<u>\$ 2,873</u>	<u>\$ 165</u>	<u>\$ 6,822</u>

Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
\$ 6,352	\$ 136,124	\$ 8,521	\$ 12,736	\$ 536
<u>\$ 6,352</u>	<u>\$ 136,124</u>	<u>\$ 8,521</u>	<u>\$ 12,736</u>	<u>\$ 536</u>
\$ --	\$ --	\$ --	\$ --	\$ --
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
6,352	136,124	8,521	12,736	536
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>6,352</u>	<u>136,124</u>	<u>8,521</u>	<u>12,736</u>	<u>536</u>
<u>\$ 6,352</u>	<u>\$ 136,124</u>	<u>\$ 8,521</u>	<u>\$ 12,736</u>	<u>\$ 536</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	<u>Community Development Program</u>	<u>Tobacco Settlement</u>	<u>Clerks Election</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 431	\$ 351,754	\$ 23,175
Total Assets	<u>\$ 431</u>	<u>\$ 351,754</u>	<u>\$ 23,175</u>
LIABILITIES			
<i>Accounts payable</i>	\$ 26,338	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--
Total Liabilities	<u>26,338</u>	<u>--</u>	<u>--</u>
FUND BALANCES			
<i>Restricted</i>	--	351,754	--
<i>Committed</i>	--	--	23,175
<i>Unassigned</i>	(25,907)	--	--
Total fund balances (deficits)	<u>(25,907)</u>	<u>351,754</u>	<u>23,175</u>
 <i>Total Liabilities and Fund Balances</i>	 <u>\$ 431</u>	 <u>\$ 351,754</u>	 <u>\$ 23,175</u>

HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund	Sheriff's Donations
\$ 3,440	\$ 26,919	\$ 5,939	\$ 11,082	\$ 95,303
<u>\$ 3,440</u>	<u>\$ 26,919</u>	<u>\$ 5,939</u>	<u>\$ 11,082</u>	<u>\$ 95,303</u>
\$ --	\$ --	\$ --	\$ --	\$ --
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,440	26,919	--	11,082	95,303
--	--	5,939	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>3,440</u>	<u>26,919</u>	<u>5,939</u>	<u>11,082</u>	<u>95,303</u>
<u>\$ 3,440</u>	<u>\$ 26,919</u>	<u>\$ 5,939</u>	<u>\$ 11,082</u>	<u>\$ 95,303</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 138,835	\$ 3,059	\$ 2,562,835
Total Assets	<u>\$ 138,835</u>	<u>\$ 3,059</u>	<u>\$ 2,562,835</u>
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ 42,224
<i>Accrued liabilities and other payables</i>	--	--	59,434
Total Liabilities	<u>--</u>	<u>--</u>	<u>101,658</u>
FUND BALANCES			
<i>Restricted</i>	138,835	3,059	1,974,012
<i>Committed</i>	--	--	513,072
<i>Unassigned</i>	--	--	(25,907)
Total fund balances (deficits)	<u>138,835</u>	<u>3,059</u>	<u>2,461,177</u>
Total Liabilities and Fund Balances	<u>\$ 138,835</u>	<u>\$ 3,059</u>	<u>\$ 2,562,835</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, 2015

	HWY 290/36	JP Technology	District Attorney	District Attorney Hot Check
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	411,881	--
<i>Charges for services</i>	--	9,404	--	5,944
<i>Interest</i>	3,888	--	--	29
<i>Miscellaneous</i>	--	--	1,042	--
Total revenues	<u>3,888</u>	<u>9,404</u>	<u>412,923</u>	<u>5,973</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	5,526	945,668	--
<i>Legal</i>	--	--	--	13,519
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	231,105	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>231,105</u>	<u>5,526</u>	<u>945,668</u>	<u>13,519</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(227,217)</u>	<u>3,878</u>	<u>(532,745)</u>	<u>(7,546)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	567,708	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>567,708</u>	<u>--</u>
Net change in fund balances	(227,217)	3,878	34,963	(7,546)
Fund balances, January 1	608,692	72,147	9,112	13,816
Prior Period Adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 381,475</u>	<u>\$ 76,025</u>	<u>\$ 44,075</u>	<u>\$ 6,270</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
37	247	11,588	5,631	--
83,088	1,277	1,280	--	--
<u>83,125</u>	<u>1,524</u>	<u>12,868</u>	<u>5,631</u>	<u>2,762</u>
--	3,697	15,483	--	--
--	--	--	2,189	--
--	--	--	--	--
--	--	--	--	1,711
126,811	--	--	--	--
<u>126,811</u>	<u>3,697</u>	<u>15,483</u>	<u>2,189</u>	<u>1,711</u>
(43,686)	(2,173)	(2,615)	3,442	1,051
--	--	--	--	--
--	--	(2,813)	(4,310)	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>(2,813)</u>	<u>(4,310)</u>	<u>--</u>
(43,686)	(2,173)	(5,428)	(868)	1,051
167,624	138,694	40,438	36,818	12,910
--	--	--	--	--
<u>\$ 123,938</u>	<u>\$ 136,521</u>	<u>\$ 35,010</u>	<u>\$ 35,950</u>	<u>\$ 13,961</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	14,780	--	74,791
<i>Interest</i>	572	91	21	298
<i>Miscellaneous</i>	2,800	--	--	--
Total revenues	<u>3,372</u>	<u>14,871</u>	<u>21</u>	<u>75,089</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	52,699
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	6,662	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	5,000	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	6,055	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>6,055</u>	<u>6,662</u>	<u>5,000</u>	<u>52,699</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,683)</u>	<u>8,209</u>	<u>(4,979)</u>	<u>22,390</u>
Other financing sources (uses):				
<i>Transfers in</i>	6,000	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	6,662	--	--
Total other financing sources (uses)	<u>6,000</u>	<u>6,662</u>	<u>--</u>	<u>--</u>
Net change in fund balances	3,317	14,871	(4,979)	22,390
Fund balances, January 1	66,947	21,544	6,659	85,649
Prior Period Adjustment	34,971	--	--	--
Fund balances (deficits), December 31	<u>\$ 105,235</u>	<u>\$ 36,415</u>	<u>\$ 1,680</u>	<u>\$ 108,039</u>

OPEB Funding	Records Management Preservation DC	County and District Court Technology	Record Preservation	Archive Fee County Clerk
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
831	6,060	2,439	18,031	67,830
--	95	--	908	--
--	--	--	--	--
<u>831</u>	<u>6,155</u>	<u>2,439</u>	<u>18,939</u>	<u>67,830</u>
--	--	--	--	28,634
--	3,947	--	28,257	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>3,947</u>	<u>--</u>	<u>28,257</u>	<u>28,634</u>
<u>831</u>	<u>2,208</u>	<u>2,439</u>	<u>(9,318)</u>	<u>39,196</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
831	2,208	2,439	(9,318)	39,196
220,106	24,122	10,247	233,566	22,896
--	--	--	--	--
<u>\$ 220,937</u>	<u>\$ 26,330</u>	<u>\$ 12,686</u>	<u>\$ 224,248</u>	<u>\$ 62,092</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	659	722	659
Charges for services	--	--	--	--
Interest	32	10	2	27
Miscellaneous	--	--	--	--
Total revenues	<u>32</u>	<u>669</u>	<u>724</u>	<u>686</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Financial administration	14,014	--	--	--
Public facilities	--	--	--	--
Public safety	--	125	842	1,006
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Total expenditures	<u>14,014</u>	<u>125</u>	<u>842</u>	<u>1,006</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,982)</u>	<u>544</u>	<u>(118)</u>	<u>(320)</u>
Other financing sources (uses):				
Transfers in	15,000	--	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,018	544	(118)	(320)
Fund balances, January 1	1,544	2,329	283	7,142
Prior Period Adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 2,562</u>	<u>\$ 2,873</u>	<u>\$ 165</u>	<u>\$ 6,822</u>

Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
\$ --	\$ --	\$ --	\$ --	\$ --
660	--	--	--	--
--	21,683	4,381	--	--
23	--	--	46	2
--	--	--	2,568	--
<u>683</u>	<u>21,683</u>	<u>4,381</u>	<u>2,614</u>	<u>2</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	9,352	--	--	--
194	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>194</u>	<u>9,352</u>	<u>--</u>	<u>--</u>	<u>--</u>
489	12,331	4,381	2,614	2
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
489	12,331	4,381	2,614	2
5,863	123,793	4,140	10,122	534
--	--	--	--	--
<u>\$ 6,352</u>	<u>\$ 136,124</u>	<u>\$ 8,521</u>	<u>\$ 12,736</u>	<u>\$ 536</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Community Development Program	Tobacco Settlement	Clerks Election
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	204,906	34,180	--
<i>Charges for services</i>	--	--	--
<i>Interest</i>	22	1,522	86
<i>Miscellaneous</i>	--	--	4,776
Total revenues	<u>204,928</u>	<u>35,702</u>	<u>4,862</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	291
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Financial administration</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public safety</i>	--	3,456	--
<i>Public transportation</i>	--	--	--
<i>Health and welfare</i>	231,044	--	--
<i>Culture and recreation</i>	--	--	--
Total expenditures	<u>231,044</u>	<u>3,456</u>	<u>291</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,116)</u>	<u>32,246</u>	<u>4,571</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	--
<i>Sale of capital assets</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(26,116)	32,246	4,571
Fund balances, January 1	209	319,508	18,604
Prior Period Adjustment	--	--	--
Fund balances (deficits), December 31	<u>\$ (25,907)</u>	<u>\$ 351,754</u>	<u>\$ 23,175</u>

HAVA Grant Equipment	Rural Health Pilot Program	Bail Bond	SO Training Fund	Sheriff's Donations
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	11,481	--
--	101	2,000	--	--
--	--	25	45	272
--	--	--	--	28,675
<u>--</u>	<u>101</u>	<u>2,025</u>	<u>11,526</u>	<u>28,947</u>
--	--	--	--	--
--	--	2,948	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	10,859	5,667
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>2,948</u>	<u>10,859</u>	<u>5,667</u>
--	101	(923)	667	23,280
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	101	(923)	667	23,280
3,440	26,818	6,862	10,415	72,023
--	--	--	--	--
<u>\$ 3,440</u>	<u>\$ 26,919</u>	<u>\$ 5,939</u>	<u>\$ 11,082</u>	<u>\$ 95,303</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
<i>Taxes</i>	\$ 145,979	\$ --	\$ 145,979
<i>Intergovernmental</i>	--	--	665,148
<i>Charges for services</i>	--	--	244,562
<i>Interest</i>	460	8	10,980
<i>Miscellaneous</i>	--	1,750	128,738
Total revenues	<u>146,439</u>	<u>1,758</u>	<u>1,195,407</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	100,804
<i>Judicial</i>	--	--	986,346
<i>Legal</i>	--	--	22,370
<i>Financial administration</i>	--	--	14,014
<i>Public facilities</i>	--	--	9,352
<i>Public safety</i>	--	868	29,728
<i>Public transportation</i>	--	--	231,105
<i>Health and welfare</i>	--	--	363,910
<i>Culture and recreation</i>	110,113	--	110,113
Total expenditures	<u>110,113</u>	<u>868</u>	<u>1,867,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,326</u>	<u>890</u>	<u>(672,335)</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	--	588,708
<i>Transfers out</i>	--	--	(7,123)
<i>Sale of capital assets</i>	--	--	6,662
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>588,247</u>
Net change in fund balances	36,326	890	(84,088)
Fund balances, January 1	102,509	2,169	2,510,294
Prior Period Adjustment	--	--	34,971
Fund balances (deficits), December 31	<u>\$ 138,835</u>	<u>\$ 3,059</u>	<u>\$ 2,461,177</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest:			
Interest	\$ 6,000	\$ 3,888	\$ (2,112)
Total Interest	<u>6,000</u>	<u>3,888</u>	<u>(2,112)</u>
Total receipts	<u>6,000</u>	<u>3,888</u>	<u>(2,112)</u>
Disbursements:			
Current:			
Public transportation			
Capital outlay	259,400	576,413	(317,013)
Total Public Transportation	<u>259,400</u>	<u>576,413</u>	<u>(317,013)</u>
Total disbursements	<u>259,400</u>	<u>576,413</u>	<u>(317,013)</u>
Net change in unrestricted cash balances	(253,400)	(572,525)	(319,125)
Unrestricted cash, January 1	954,000	954,000	--
Unrestricted cash, December 31	<u>\$ 700,600</u>	<u>\$ 381,475</u>	<u>\$ (319,125)</u>

WASHINGTON COUNTY, TEXAS
JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Justice court number one fees	\$ 3,000	\$ 2,751	\$ (249)
Justice court number two fees	2,000	1,352	(648)
Justice court number three fees	2,500	2,254	(246)
Justice court number four fees	6,000	3,047	(2,953)
Total Charges for services	<u>13,500</u>	<u>9,404</u>	<u>(4,096)</u>
Total receipts	<u>13,500</u>	<u>9,404</u>	<u>(4,096)</u>
Disbursements:			
Current:			
Judicial			
Justice Court Number One			
Supplies	2,694	1,652	1,042
Other services and charges	5,806	3,874	1,932
Total Justice Court Number One	<u>8,500</u>	<u>5,526</u>	<u>2,974</u>
Total Judicial	<u>8,500</u>	<u>5,526</u>	<u>2,974</u>
Total disbursements	<u>8,500</u>	<u>5,526</u>	<u>2,974</u>
Net change in unrestricted cash balances	5,000	3,878	(1,122)
Unrestricted cash, January 1	72,147	72,147	--
Unrestricted cash, December 31	<u>\$ 77,147</u>	<u>\$ 76,025</u>	<u>\$ (1,122)</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ 378,472	\$ 378,474	\$ 2
<i>State shared revenues</i>	31,620	32,246	626
<i>Total Intergovernmental</i>	<u>410,092</u>	<u>410,720</u>	<u>628</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	--	1,042	1,042
<i>Total Miscellaneous</i>	<u>--</u>	<u>1,042</u>	<u>1,042</u>
Total receipts	<u>410,092</u>	<u>411,762</u>	<u>1,670</u>
Disbursements:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel services</i>	634,059	619,990	14,069
<i>Benefits</i>	255,446	243,293	12,153
<i>Supplies</i>	15,250	13,137	2,113
<i>Other services and charges</i>	73,046	58,224	14,822
<i>Total District Attorney</i>	<u>977,801</u>	<u>934,644</u>	<u>43,157</u>
<i>Total Legal</i>	<u>977,801</u>	<u>934,644</u>	<u>43,157</u>
Total disbursements	<u>977,801</u>	<u>934,644</u>	<u>43,157</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(567,709)</u>	<u>(522,882)</u>	<u>44,827</u>
Other financing sources (uses):			
<i>Transfers in</i>	567,709	567,708	(1)
Total other financing sources (uses)	<u>567,709</u>	<u>567,708</u>	<u>(1)</u>
Net change in unrestricted cash balances	--	44,826	44,826
Unrestricted cash, January 1	58,683	58,683	--
Unrestricted cash, December 31	<u>\$ 58,683</u>	<u>\$ 103,509</u>	<u>\$ 44,826</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 500	\$ 5,943	\$ 5,443
Total Charges for services	<u>500</u>	<u>5,943</u>	<u>5,443</u>
Interest			
Interest	50	29	(21)
Total Interest	<u>50</u>	<u>29</u>	<u>(21)</u>
Total receipts	<u>550</u>	<u>5,972</u>	<u>5,422</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	800	13,519	(12,719)
Total District Attorney	<u>800</u>	<u>13,519</u>	<u>(12,719)</u>
Total Legal	<u>800</u>	<u>13,519</u>	<u>(12,719)</u>
Total disbursements	<u>800</u>	<u>13,519</u>	<u>(12,719)</u>
Net change in unrestricted cash balances	(250)	(7,547)	(7,297)
Unrestricted cash, January 1	13,817	13,817	--
Unrestricted cash, December 31	<u>\$ 13,567</u>	<u>\$ 6,270</u>	<u>\$ (7,297)</u>

WASHINGTON COUNTY, TEXAS
EMS DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Interest</i>			
<i>Interest</i>	\$ 100	\$ 36	\$ (64)
<i>Total Interest</i>	<u>100</u>	<u>36</u>	<u>(64)</u>
 <i>Miscellaneous</i>			
<i>Contributions and donations</i>	50,000	83,088	33,088
<i>Total Miscellaneous</i>	<u>50,000</u>	<u>83,088</u>	<u>33,088</u>
 Total receipts	 <u>50,100</u>	 <u>83,124</u>	 <u>33,024</u>
 Disbursements:			
Current:			
<i>Emergency Medical Services</i>			
<i>Personnel services</i>	5,106	5,105	1
<i>Benefits</i>	9,351	9,349	2
<i>Supplies</i>	30,244	30,240	4
<i>Other services and charges</i>	6,961	13,153	(6,192)
<i>Capital outlay</i>	68,964	68,964	--
<i>Total Emergency Medical Services</i>	<u>120,626</u>	<u>126,811</u>	<u>(6,185)</u>
 Total Health and Welfare	 <u>120,626</u>	 <u>126,811</u>	 <u>(6,185)</u>
 Total disbursements	 <u>120,626</u>	 <u>126,811</u>	 <u>(6,185)</u>
 Net change in unrestricted cash balances	 (70,526)	 (43,687)	 26,839
 Unrestricted cash, January 1	 167,623	 167,623	 --
Unrestricted cash, December 31	<u>\$ 97,097</u>	<u>\$ 123,936</u>	<u>\$ 26,839</u>

WASHINGTON COUNTY, TEXAS
CHILD FOSTER CARE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 800	\$ 572	\$ (228)
Total Interest	<u>800</u>	<u>572</u>	<u>(228)</u>
Miscellaneous			
Contributions and donations	--	350	350
Miscellaneous	1,000	2,450	1,450
Total Miscellaneous	<u>1,000</u>	<u>2,800</u>	<u>1,800</u>
Total receipts	<u>1,800</u>	<u>3,372</u>	<u>1,572</u>
Disbursements:			
Current:			
Health and welfare			
Child Foster Care			
Supplies	2,480	1,236	1,244
Other services and charges	8,520	4,819	3,701
Total Indigent Health Care	<u>11,000</u>	<u>6,055</u>	<u>4,945</u>
Total Health and Welfare	<u>11,000</u>	<u>6,055</u>	<u>4,945</u>
Total disbursements	<u>11,000</u>	<u>6,055</u>	<u>4,945</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,200)</u>	<u>(2,683)</u>	<u>6,517</u>
Other financing sources (uses):			
Transfers in	1,000	6,000	5,000
Total other financing sources (uses)	<u>1,000</u>	<u>6,000</u>	<u>5,000</u>
Net change in unrestricted cash balances	(8,200)	3,317	11,517
Unrestricted cash, January 1	101,918	101,918	--
Unrestricted cash, December 31	<u>\$ 93,718</u>	<u>\$ 105,235</u>	<u>\$ 11,517</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 1,300	\$ 14,780	\$ 13,480
Total Charges for services	<u>1,300</u>	<u>14,780</u>	<u>13,480</u>
Interest			
Interest	75	91	16
Total Interest	<u>75</u>	<u>91</u>	<u>16</u>
Total receipts	<u>1,375</u>	<u>14,871</u>	<u>13,496</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	1,000	6,662	(5,662)
Capital outlay	1,000	--	1,000
Total District Attorney	<u>2,000</u>	<u>6,662</u>	<u>(4,662)</u>
Total Legal	<u>2,000</u>	<u>6,662</u>	<u>(4,662)</u>
Total disbursements	<u>2,000</u>	<u>6,662</u>	<u>(4,662)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(625)</u>	<u>8,209</u>	<u>8,834</u>
Other financing sources (uses):			
Sale of capital assets	--	6,662	6,662
Total other financing sources (uses)	<u>--</u>	<u>6,662</u>	<u>6,662</u>
Net change in unrestricted cash balances	(625)	14,871	15,496
Unrestricted cash, January 1	21,544	21,544	--
Unrestricted cash, December 31	<u>\$ 20,919</u>	<u>\$ 36,415</u>	<u>\$ 15,496</u>

WASHINGTON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 750	\$ --	\$ (750)
Total Charges for services	<u>750</u>	<u>--</u>	<u>(750)</u>
Interest			
Interest	25	21	(4)
Total Interest	<u>25</u>	<u>21</u>	<u>(4)</u>
Total receipts	<u>775</u>	<u>21</u>	<u>(754)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	--	5,000	(5,000)
Total Sheriff	<u>--</u>	<u>5,000</u>	<u>(5,000)</u>
Total Public Safety	<u>--</u>	<u>5,000</u>	<u>(5,000)</u>
Total disbursements	<u>--</u>	<u>5,000</u>	<u>(5,000)</u>
Net change in unrestricted cash balances	775	(4,979)	(5,754)
Unrestricted cash, January 1	6,659	6,659	--
Unrestricted cash, December 31	<u>\$ 7,434</u>	<u>\$ 1,680</u>	<u>\$ (5,754)</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 72,500	\$ 74,791	\$ 2,291
<i>Total Charges for services</i>	<u>72,500</u>	<u>74,791</u>	<u>2,291</u>
<i>Interest</i>			
<i>Interest</i>	400	298	(102)
<i>Total Interest</i>	<u>400</u>	<u>298</u>	<u>(102)</u>
Total receipts	<u>72,900</u>	<u>75,089</u>	<u>2,189</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	19,080	12,982	6,098
<i>Other services and charges</i>	36,182	34,979	1,203
<i>Capital outlay</i>	4,738	4,738	--
<i>Total County Clerk</i>	<u>60,000</u>	<u>52,699</u>	<u>7,301</u>
<i>Total General Administration</i>	<u>60,000</u>	<u>52,699</u>	<u>7,301</u>
Total disbursements	<u>60,000</u>	<u>52,699</u>	<u>7,301</u>
Net change in unrestricted cash balances	12,900	22,390	9,490
Unrestricted cash, January 1	85,649	85,649	--
Unrestricted cash, December 31	<u>\$ 98,549</u>	<u>\$ 108,039</u>	<u>\$ 9,490</u>

WASHINGTON COUNTY, TEXAS
 OPEB FUNDING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest	\$ 1,800	\$ 831	\$ (969)
Total Interest	<u>1,800</u>	<u>831</u>	<u>(969)</u>
Total receipts	<u>1,800</u>	<u>831</u>	<u>(969)</u>
Net change in unrestricted cash balances	1,800	831	(969)
Unrestricted cash, January 1	220,106	220,106	--
Unrestricted cash, December 31	<u>\$ 221,906</u>	<u>\$ 220,937</u>	<u>\$ (969)</u>

WASHINGTON COUNTY, TEXAS
 RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 7,000	\$ 6,060	\$ (940)
Total Charges for services	<u>7,000</u>	<u>6,060</u>	<u>(940)</u>
Interest			
Interest	200	95	(105)
Total Interest	<u>200</u>	<u>95</u>	<u>(105)</u>
Total receipts	<u>7,200</u>	<u>6,155</u>	<u>(1,045)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,000	3,947	53
Total District Clerk	<u>4,000</u>	<u>3,947</u>	<u>53</u>
Total Judicial	<u>4,000</u>	<u>3,947</u>	<u>53</u>
Total disbursements	<u>4,000</u>	<u>3,947</u>	<u>53</u>
Net change in unrestricted cash balances	3,200	2,208	(992)
Unrestricted cash, January 1	24,122	24,122	--
Unrestricted cash, December 31	<u>\$ 27,322</u>	<u>\$ 26,330</u>	<u>\$ (992)</u>

WASHINGTON COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 13,500	\$ 2,439	\$ (11,061)
<i>Total Charges for services</i>	<u>13,500</u>	<u>2,439</u>	<u>(11,061)</u>
Total receipts	<u>13,500</u>	<u>2,439</u>	<u>(11,061)</u>
Net change in unrestricted cash balances	13,500	2,439	(11,061)
Unrestricted cash, January 1	10,247	10,247	--
Unrestricted cash, December 31	<u>\$ 23,747</u>	<u>\$ 12,686</u>	<u>\$ (11,061)</u>

WASHINGTON COUNTY, TEXAS
 RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 20,500	\$ 18,031	\$ (2,469)
Total Charges for services	<u>20,500</u>	<u>18,031</u>	<u>(2,469)</u>
Interest			
Interest	2,000	908	(1,092)
Total Interest	<u>2,000</u>	<u>908</u>	<u>(1,092)</u>
Total receipts	<u>22,500</u>	<u>18,939</u>	<u>(3,561)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,000	3,943	57
Other services and charges	5,000	4,620	380
Capital outlay	10,000	19,694	(9,694)
Total District Clerk	<u>19,000</u>	<u>28,257</u>	<u>(9,257)</u>
Total Judicial	<u>19,000</u>	<u>28,257</u>	<u>(9,257)</u>
Total disbursements	<u>19,000</u>	<u>28,257</u>	<u>(9,257)</u>
Net change in unrestricted cash balances	3,500	(9,318)	(12,818)
Unrestricted cash, January 1	233,566	233,566	--
Unrestricted cash, December 31	<u>\$ 237,066</u>	<u>\$ 224,248</u>	<u>\$ (12,818)</u>

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 65,000	\$ 67,831	\$ 2,831
Total Charges for services	<u>65,000</u>	<u>67,831</u>	<u>2,831</u>
Total receipts	<u>65,000</u>	<u>67,831</u>	<u>2,831</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	1,000	--	1,000
Other services and charges	3,600	440	3,160
Capital outlay	65,000	28,195	36,805
Total County Clerk	<u>69,600</u>	<u>28,635</u>	<u>40,965</u>
Total General Administration	<u>69,600</u>	<u>28,635</u>	<u>40,965</u>
Total disbursements	<u>69,600</u>	<u>28,635</u>	<u>40,965</u>
Net change in unrestricted cash balances	(4,600)	39,196	43,796
Unrestricted cash, January 1	22,896	22,896	--
Unrestricted cash, December 31	<u>\$ 18,296</u>	<u>\$ 62,092</u>	<u>\$ 43,796</u>

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 100	\$ 32	\$ (68)
Total Interest	<u>100</u>	<u>32</u>	<u>(68)</u>
Total receipts	<u>100</u>	<u>32</u>	<u>(68)</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	14,014	14,014	--
Total Personnel and benefits	<u>14,014</u>	<u>14,014</u>	<u>--</u>
Total Financial Administration	<u>14,014</u>	<u>14,014</u>	<u>--</u>
Total disbursements	<u>14,014</u>	<u>14,014</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,914)</u>	<u>(13,982)</u>	<u>(68)</u>
Other financing sources (uses):			
Transfers in	--	15,000	15,000
Total other financing sources (uses)	<u>--</u>	<u>15,000</u>	<u>15,000</u>
Net change in unrestricted cash balances	(13,914)	1,018	14,932
Unrestricted cash, January 1	1,544	1,544	--
Unrestricted cash, December 31	<u>\$ (12,370)</u>	<u>\$ 2,562</u>	<u>\$ 14,932</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #1 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 650	\$ 659	\$ 9
Total Intergovernmental	<u>650</u>	<u>659</u>	<u>9</u>
Charges for services			
Fees of office	50	--	(50)
Total Charges for services	<u>50</u>	<u>--</u>	<u>(50)</u>
Interest			
Interest	2	10	8
Total Interest	<u>2</u>	<u>10</u>	<u>8</u>
Total receipts	<u>702</u>	<u>669</u>	<u>(33)</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	500	125	375
Total Constable Number One	<u>500</u>	<u>125</u>	<u>375</u>
Total Public Safety	<u>500</u>	<u>125</u>	<u>375</u>
Total disbursements	<u>500</u>	<u>125</u>	<u>375</u>
Net change in unrestricted cash balances	202	544	342
Unrestricted cash, January 1	2,329	2,329	--
Unrestricted cash, December 31	<u>\$ 2,531</u>	<u>\$ 2,873</u>	<u>\$ 342</u>

WASHINGTON COUNTY, TEXAS
CONSTABLE #2 TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 715	\$ 722	\$ 7
Total Intergovernmental	<u>715</u>	<u>722</u>	<u>7</u>
Interest			
Interest	2	2	--
Total Interest	<u>2</u>	<u>2</u>	<u>--</u>
Total receipts	<u>717</u>	<u>724</u>	<u>7</u>
Disbursements:			
Current:			
Public safety			
Constable Number Two			
Other services and charges	200	842	(642)
Total Constable Number Two	<u>200</u>	<u>842</u>	<u>(642)</u>
Total Public Safety	<u>200</u>	<u>842</u>	<u>(642)</u>
Total disbursements	<u>200</u>	<u>842</u>	<u>(642)</u>
Net change in unrestricted cash balances	517	(118)	(635)
Unrestricted cash, January 1	283	283	--
Unrestricted cash, December 31	<u>\$ 800</u>	<u>\$ 165</u>	<u>\$ (635)</u>

WASHINGTON COUNTY, TEXAS
CONSTABLE #3 TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 650	\$ 659	\$ 9
Total Intergovernmental	<u>650</u>	<u>659</u>	<u>9</u>
Interest			
Interest	25	27	2
Total Interest	<u>25</u>	<u>27</u>	<u>2</u>
Total receipts	<u>675</u>	<u>686</u>	<u>11</u>
Disbursements:			
Current:			
Public safety			
Constable Number Three			
Other services and charges	500	1,006	(506)
Total Constable Number Three	<u>500</u>	<u>1,006</u>	<u>(506)</u>
Total Public Safety	<u>500</u>	<u>1,006</u>	<u>(506)</u>
Total disbursements	<u>500</u>	<u>1,006</u>	<u>(506)</u>
Net change in unrestricted cash balances	175	(320)	(495)
Unrestricted cash, January 1	7,142	7,142	--
Unrestricted cash, December 31	<u>\$ 7,317</u>	<u>\$ 6,822</u>	<u>\$ (495)</u>

WASHINGTON COUNTY, TEXAS
CONSTABLE #4 TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 650	\$ 660	\$ 10
Total Intergovernmental	<u>650</u>	<u>660</u>	<u>10</u>
Interest			
Interest	20	23	3
Total Interest	<u>20</u>	<u>23</u>	<u>3</u>
Total receipts	<u>670</u>	<u>683</u>	<u>13</u>
Disbursements:			
Current:			
Public safety			
Constable Number Four			
Other services and charges	500	194	306
Total Constable Number Four	<u>500</u>	<u>194</u>	<u>306</u>
Total Public Safety	<u>500</u>	<u>194</u>	<u>306</u>
Total disbursements	<u>500</u>	<u>194</u>	<u>306</u>
Net change in unrestricted cash balances	170	489	319
Unrestricted cash, January 1	5,863	5,863	--
Unrestricted cash, December 31	<u>\$ 6,033</u>	<u>\$ 6,352</u>	<u>\$ 319</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 27,900	\$ 21,683	\$ (6,217)
<i>Total Charges for services</i>	<u>27,900</u>	<u>21,683</u>	<u>(6,217)</u>
Total receipts	<u>27,900</u>	<u>21,683</u>	<u>(6,217)</u>
Disbursements:			
Current:			
<i>Public facilities</i>			
<i>County Courthouse</i>			
<i>Supplies</i>	1,721	1,720	1
<i>Other services and charges</i>	3,279	1,632	1,647
<i>Capital outlay</i>	6,000	6,000	--
<i>Total County Courthouse</i>	<u>11,000</u>	<u>9,352</u>	<u>1,648</u>
<i>Total Public Facilities</i>	<u>11,000</u>	<u>9,352</u>	<u>1,648</u>
Total disbursements	<u>11,000</u>	<u>9,352</u>	<u>1,648</u>
Net change in unrestricted cash balances	16,900	12,331	(4,569)
Unrestricted cash, January 1	123,793	123,793	--
Unrestricted cash, December 31	<u>\$ 140,693</u>	<u>\$ 136,124</u>	<u>\$ (4,569)</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 20,000	\$ 34,180	\$ 14,180
<i>Total Intergovernmental</i>	<u>20,000</u>	<u>34,180</u>	<u>14,180</u>
<i>Interest</i>			
<i>Interest</i>	3,000	1,522	(1,478)
<i>Total Interest</i>	<u>3,000</u>	<u>1,522</u>	<u>(1,478)</u>
Total receipts	<u>23,000</u>	<u>35,702</u>	<u>12,702</u>
Disbursements:			
Current:			
<i>Public safety</i>			
<i>Sheriff</i>			
<i>Capital outlay</i>	35,000	3,456	31,544
<i>Total Sheriff</i>	<u>35,000</u>	<u>3,456</u>	<u>31,544</u>
<i>Total Public Safety</i>	<u>35,000</u>	<u>3,456</u>	<u>31,544</u>
Total disbursements	<u>35,000</u>	<u>3,456</u>	<u>31,544</u>
Net change in unrestricted cash balances	(12,000)	32,246	44,246
Unrestricted cash, January 1	319,508	319,508	--
Unrestricted cash, December 31	<u>\$ 307,508</u>	<u>\$ 351,754</u>	<u>\$ 44,246</u>

WASHINGTON COUNTY, TEXAS
CLERKS ELECTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 200	\$ 86	\$ (114)
Total Interest	<u>200</u>	<u>86</u>	<u>(114)</u>
Miscellaneous			
Rent	2,200	2,258	58
Miscellaneous	--	2,518	2,518
Total Miscellaneous	<u>2,200</u>	<u>4,776</u>	<u>2,576</u>
Total receipts	<u>2,400</u>	<u>4,862</u>	<u>2,462</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	1,000	291	709
Total County Clerk	<u>1,000</u>	<u>291</u>	<u>709</u>
Total General Administration	<u>1,000</u>	<u>291</u>	<u>709</u>
Total disbursements	<u>1,000</u>	<u>291</u>	<u>709</u>
Net change in unrestricted cash balances	1,400	4,571	3,171
Unrestricted cash, January 1	18,604	18,604	--
Unrestricted cash, December 31	<u>\$ 20,004</u>	<u>\$ 23,175</u>	<u>\$ 3,171</u>

WASHINGTON COUNTY, TEXAS
 BAIL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ 2,000	\$ 1,000
Total Charges for services	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>
Interest			
Interest	80	25	(55)
Total Interest	<u>80</u>	<u>25</u>	<u>(55)</u>
Total receipts	<u>1,080</u>	<u>2,025</u>	<u>945</u>
Disbursements:			
Current:			
Judicial			
District Court			
Personnel services	--	232	(232)
Benefits	--	54	(54)
Supplies	--	2,662	(2,662)
Other services and charges	400	--	400
Total District Court	<u>400</u>	<u>2,948</u>	<u>(2,548)</u>
Total Judicial	<u>400</u>	<u>2,948</u>	<u>(2,548)</u>
Total disbursements	<u>400</u>	<u>2,948</u>	<u>(2,548)</u>
Net change in unrestricted cash balances	680	(923)	(1,603)
Unrestricted cash, January 1	6,862	6,862	--
Unrestricted cash, December 31	<u>\$ 7,542</u>	<u>\$ 5,939</u>	<u>\$ (1,603)</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 4,000	\$ 16,881	\$ 12,881
<i>Total Intergovernmental</i>	<u>4,000</u>	<u>16,881</u>	<u>12,881</u>
 <i>Interest</i>			
<i>Interest</i>	20	45	25
<i>Total Interest</i>	<u>20</u>	<u>45</u>	<u>25</u>
 Total receipts	<u>4,020</u>	<u>16,926</u>	<u>12,906</u>
Disbursements:			
Current:			
<i>Public safety</i>			
<i>Sheriff</i>			
<i>Supplies</i>	10,859	10,859	--
<i>Total Sheriff</i>	<u>10,859</u>	<u>10,859</u>	<u>--</u>
 <i>Total Public Safety</i>	<u>10,859</u>	<u>10,859</u>	<u>--</u>
 Total disbursements	<u>10,859</u>	<u>10,859</u>	<u>--</u>
Net change in unrestricted cash balances	(6,839)	6,067	12,906
Unrestricted cash, January 1	5,015	5,015	--
Unrestricted cash, December 31	<u>\$ (1,824)</u>	<u>\$ 11,082</u>	<u>\$ 12,906</u>

WASHINGTON COUNTY, TEXAS
SHERIFF'S DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 300	\$ 272	\$ (28)
Total Interest	<u>300</u>	<u>272</u>	<u>(28)</u>
Miscellaneous			
Contributions and donations	50,000	28,675	(21,325)
Total Miscellaneous	<u>50,000</u>	<u>28,675</u>	<u>(21,325)</u>
Total receipts	<u>50,300</u>	<u>28,947</u>	<u>(21,353)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Benefits	811	811	--
Supplies	49,189	4,856	44,333
Total Sheriff	<u>50,000</u>	<u>5,667</u>	<u>44,333</u>
Total Public Safety	<u>50,000</u>	<u>5,667</u>	<u>44,333</u>
Total disbursements	<u>50,000</u>	<u>5,667</u>	<u>44,333</u>
Net change in unrestricted cash balances	300	23,280	22,980
Unrestricted cash, January 1	72,023	72,023	--
Unrestricted cash, December 31	<u>\$ 72,323</u>	<u>\$ 95,303</u>	<u>\$ 22,980</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Taxes</i>			
<i>Sales and other taxes</i>	\$ 100,000	\$ 145,979	\$ 45,979
<i>Total Taxes</i>	<u>100,000</u>	<u>145,979</u>	<u>45,979</u>
 <i>Interest</i>			
<i>Interest</i>	500	460	(40)
<i>Total Interest</i>	<u>500</u>	<u>460</u>	<u>(40)</u>
 Total receipts	<u>100,500</u>	<u>146,439</u>	<u>45,939</u>
Disbursements:			
Current:			
<i>Culture and Recreation</i>			
<i>Education - Library</i>			
<i>Other services and charges</i>	110,113	110,113	--
<i>Total Education - Library</i>	<u>110,113</u>	<u>110,113</u>	<u>--</u>
 <i>Total Culture and Recreation</i>	<u>110,113</u>	<u>110,113</u>	<u>--</u>
 Total disbursements	<u>110,113</u>	<u>110,113</u>	<u>--</u>
Net change in unrestricted cash balances	(9,613)	36,326	45,939
Unrestricted cash, January 1	102,509	102,509	--
Unrestricted cash, December 31	<u>\$ 92,896</u>	<u>\$ 138,835</u>	<u>\$ 45,939</u>

WASHINGTON COUNTY, TEXAS
 HEALTHY COUNTY REWARDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 4	\$ 8	\$ 4
Total Interest	<u>4</u>	<u>8</u>	<u>4</u>
Miscellaneous			
Contributions and donations	1,500	1,750	250
Total Miscellaneous	<u>1,500</u>	<u>1,750</u>	<u>250</u>
Total receipts	<u>1,504</u>	<u>1,758</u>	<u>254</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,000	868	132
Total Constable Number One	<u>1,000</u>	<u>868</u>	<u>132</u>
Total Public Safety	<u>1,000</u>	<u>868</u>	<u>132</u>
Total disbursements	<u>1,000</u>	<u>868</u>	<u>132</u>
Net change in unrestricted cash balances	504	890	386
Unrestricted cash, January 1	2,169	2,169	--
Unrestricted cash, December 31	<u>\$ 2,673</u>	<u>\$ 3,059</u>	<u>\$ 386</u>

WASHINGTON COUNTY, TEXAS
 TAX NOTE SERIES 2007
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Ad valorem tax	\$ 434,142	\$ 492,979	\$ 58,837
Penalty and interest	5,100	3,920	(1,180)
Total Taxes	<u>439,242</u>	<u>496,899</u>	<u>57,657</u>
Interest			
Interest	3,100	2,672	(428)
Total Interest	<u>3,100</u>	<u>2,672</u>	<u>(428)</u>
Total receipts	<u>442,342</u>	<u>499,571</u>	<u>57,229</u>
Disbursements:			
Debt service:			
Principal	290,000	290,000	--
Interest and fiscal charges	<u>152,150</u>	<u>150,550</u>	1,600
Total disbursements	<u>442,150</u>	<u>440,550</u>	1,600
Net change in unrestricted cash balances	192	59,021	58,829
Unrestricted cash, January 1	585,641	585,641	--
Unrestricted cash, December 31	<u>\$ 585,833</u>	<u>\$ 644,662</u>	<u>\$ 58,829</u>

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WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2015

	<u>School Land Damages</u>	<u>Permanent School Available</u>	<u>School Land Improvement</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 34,066	\$ 1,357,830	\$ 210,623	\$ 1,602,519
Total Assets	<u>\$ 34,066</u>	<u>\$ 1,357,830</u>	<u>\$ 210,623</u>	<u>\$ 1,602,519</u>
LIABILITIES				
NET POSITION				
<i>Held in trust for other purposes</i>	<u>\$ 34,066</u>	<u>\$ 1,357,830</u>	<u>\$ 210,623</u>	<u>\$ 1,602,519</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
Investment Income	\$ 148	\$ 6,770	\$ 672	\$ 7,590
Lease income	--	295,184	33,408	328,592
Miscellaneous	--	6,980	--	6,980
Total Additions	<u>148</u>	<u>308,934</u>	<u>34,080</u>	<u>343,162</u>
Deductions:				
Administrative Expenses	476	36,450	--	36,926
Payments to schools	--	234,673	--	234,673
Total Deductions	<u>476</u>	<u>271,123</u>	<u>--</u>	<u>271,599</u>
Change in Net Position	(328)	37,811	34,080	71,563
Net Position-Beginning of the Year	34,394	1,320,019	176,543	1,530,956
Net Position-End of the Year	<u>\$ 34,066</u>	<u>\$ 1,357,830</u>	<u>\$ 210,623</u>	<u>\$ 1,602,519</u>

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

DECEMBER 31, 2015

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,104	\$ 2,033	\$ 2,987	\$ 3,700
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 5,104</u>	<u>\$ 2,033</u>	<u>\$ 2,987</u>	<u>\$ 3,700</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 5,104	\$ 2,033	\$ 2,987	\$ 3,700
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 5,104</u>	<u>\$ 2,033</u>	<u>\$ 2,987</u>	<u>\$ 3,700</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 404,161	\$ 787,695	\$ 89,200	\$ 1,214,859	\$ 180
--	--	--	--	--
<u>\$ 404,161</u>	<u>\$ 787,695</u>	<u>\$ 89,200</u>	<u>\$ 1,214,859</u>	<u>\$ 180</u>
\$ 8,735	\$ 5,503	\$ --	\$ --	\$ --
--	--	--	1,209,398	--
395,426	782,192	89,200	5,461	180
<u>\$ 404,161</u>	<u>\$ 787,695</u>	<u>\$ 89,200</u>	<u>\$ 1,214,859</u>	<u>\$ 180</u>

WASHINGTON COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**DECEMBER 31, 2015*

	<u>Criminal Justice</u>	<u>Snack Account</u>	<u>Seizure</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 57,967	\$ 3,767	\$ 64
<i>Due from other funds</i>	28,062	--	--
Total Assets	<u>\$ 86,029</u>	<u>\$ 3,767</u>	<u>\$ 64</u>
LIABILITIES			
<i>Due to other funds</i>	\$ --	\$ --	\$ --
<i>Due to other governments</i>	85,017	--	--
<i>Due to others</i>	1,012	3,767	64
Total Liabilities	<u>\$ 86,029</u>	<u>\$ 3,767</u>	<u>\$ 64</u>

Community Service Restitution	BPADA Seized Money	Environmental Clearing Fund	Total Agency Funds (See Exhibit A-7)
\$ 56,287	\$ 26,170	\$ 12,427	\$ 2,666,601
--	--	--	28,062
<u>\$ 56,287</u>	<u>\$ 26,170</u>	<u>\$ 12,427</u>	<u>\$ 2,694,663</u>
\$ --	\$ --	\$ --	\$ 28,062
--	--	--	1,294,415
56,287	26,170	12,427	1,372,186
<u>\$ 56,287</u>	<u>\$ 26,170</u>	<u>\$ 12,427</u>	<u>\$ 2,694,663</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 6,158	\$ 245,894	\$ 246,948	\$ 5,104
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 6,158</u>	<u>\$ 245,894</u>	<u>\$ 246,948</u>	<u>\$ 5,104</u>
LIABILITIES				
Due to Other Funds	\$ 6,158	\$ 245,894	\$ 246,948	\$ 5,104
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 6,158</u>	<u>\$ 245,894</u>	<u>\$ 246,948</u>	<u>\$ 5,104</u>
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 3,493	\$ 119,002	\$ 120,462	\$ 2,033
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,493</u>	<u>\$ 119,002</u>	<u>\$ 120,462</u>	<u>\$ 2,033</u>
LIABILITIES				
Due to Other Funds	\$ 3,493	\$ 119,002	\$ 120,462	\$ 2,033
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 3,493</u>	<u>\$ 119,002</u>	<u>\$ 120,462</u>	<u>\$ 2,033</u>
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 2,662	\$ 177,900	\$ 177,575	\$ 2,987
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2,662</u>	<u>\$ 177,900</u>	<u>\$ 177,575</u>	<u>\$ 2,987</u>
LIABILITIES				
Due to Other Funds	\$ 2,662	\$ 177,900	\$ 177,575	\$ 2,987
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 2,662</u>	<u>\$ 177,900</u>	<u>\$ 177,575</u>	<u>\$ 2,987</u>
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 4,944	\$ 228,324	\$ 229,568	\$ 3,700
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 4,944</u>	<u>\$ 228,324</u>	<u>\$ 229,568</u>	<u>\$ 3,700</u>
LIABILITIES				
Due to Other Funds	\$ 4,944	\$ 228,324	\$ 229,568	\$ 3,700
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 4,944</u>	<u>\$ 228,324</u>	<u>\$ 229,568</u>	<u>\$ 3,700</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 413,614	\$ 1,018,142	\$ 1,027,595	\$ 404,161
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 413,614	\$ 1,018,142	\$ 1,027,595	\$ 404,161
LIABILITIES				
Due to Other Funds	\$ 7,972	\$ 850,693	\$ 849,930	\$ 8,735
Due to Other Governments	--	--	--	--
Due to Others	405,642	167,449	177,665	395,426
Total Liabilities	\$ 413,614	\$ 1,018,142	\$ 1,027,595	\$ 404,161
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 597,482	\$ 733,246	\$ 543,033	\$ 787,695
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 597,482	\$ 733,246	\$ 543,033	\$ 787,695
LIABILITIES				
Due to Other Funds	\$ 4,873	\$ 320,915	\$ 320,285	\$ 5,503
Due to Other Governments	--	--	--	--
Due to Others	592,609	412,331	222,748	782,192
Total Liabilities	\$ 597,482	\$ 733,246	\$ 543,033	\$ 787,695
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 70,194	\$ 318,257	\$ 299,251	\$ 89,200
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 70,194	\$ 318,257	\$ 299,251	\$ 89,200
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	70,194	318,257	299,251	89,200
Total Liabilities	\$ 70,194	\$ 318,257	\$ 299,251	\$ 89,200
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 1,032,984	\$ 16,682,488	\$ 16,500,613	\$ 1,214,859
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 1,032,984	\$ 16,682,488	\$ 16,500,613	\$ 1,214,859
LIABILITIES				
Due to Other Funds	\$ --	\$ 6,811,046	\$ 6,811,046	\$ --
Due to Other Governments	1,027,110	9,869,831	9,687,543	1,209,398
Due to Others	5,874	1,611	2,024	5,461
Total Liabilities	\$ 1,032,984	\$ 16,682,488	\$ 16,500,613	\$ 1,214,859

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 314	\$ 56,238	\$ 56,372	\$ 180
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 314</u>	<u>\$ 56,238</u>	<u>\$ 56,372</u>	<u>\$ 180</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	314	56,238	56,372	180
Total Liabilities	<u>\$ 314</u>	<u>\$ 56,238</u>	<u>\$ 56,372</u>	<u>\$ 180</u>
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ --	\$ 15,072,550	\$ 15,072,550	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 15,072,550</u>	<u>\$ 15,072,550</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	15,072,550	15,072,550	--
Total Liabilities	<u>\$ --</u>	<u>\$ 15,072,550</u>	<u>\$ 15,072,550</u>	<u>\$ --</u>
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 54,261	\$ 434,181	\$ 430,475	\$ 57,967
Investments	--	--	--	--
Due from Other Funds	30,102	28,042	30,082	28,062
Total Assets	<u>\$ 84,363</u>	<u>\$ 462,223</u>	<u>\$ 460,557</u>	<u>\$ 86,029</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 56,829	\$ 56,829	\$ --
Due to Other Governments	83,027	404,382	402,392	85,017
Due to Others	1,336	1,012	1,336	1,012
Total Liabilities	<u>\$ 84,363</u>	<u>\$ 462,223</u>	<u>\$ 460,557</u>	<u>\$ 86,029</u>
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 3,134	\$ 3,720	\$ 3,087	\$ 3,767
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 3,134</u>	<u>\$ 3,720</u>	<u>\$ 3,087</u>	<u>\$ 3,767</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,134	3,720	3,087	3,767
Total Liabilities	<u>\$ 3,134</u>	<u>\$ 3,720</u>	<u>\$ 3,087</u>	<u>\$ 3,767</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Seizure				
ASSETS				
Cash and cash equivalents	\$ 6,086	\$ 15	\$ 6,037	\$ 64
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 6,086</u>	<u>\$ 15</u>	<u>\$ 6,037</u>	<u>\$ 64</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	6,086	15	6,037	64
Total Liabilities	<u>\$ 6,086</u>	<u>\$ 15</u>	<u>\$ 6,037</u>	<u>\$ 64</u>
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 49,476	\$ 8,676	\$ 1,865	\$ 56,287
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 49,476</u>	<u>\$ 8,676</u>	<u>\$ 1,865</u>	<u>\$ 56,287</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	49,476	8,676	1,865	56,287
Total Liabilities	<u>\$ 49,476</u>	<u>\$ 8,676</u>	<u>\$ 1,865</u>	<u>\$ 56,287</u>
BPA/DA Seized Money				
ASSETS				
Cash and cash equivalents	\$ 25,895	\$ 16,465	\$ 16,190	\$ 26,170
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 25,895</u>	<u>\$ 16,465</u>	<u>\$ 16,190</u>	<u>\$ 26,170</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	25,895	16,465	16,190	26,170
Total Liabilities	<u>\$ 25,895</u>	<u>\$ 16,465</u>	<u>\$ 16,190</u>	<u>\$ 26,170</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Environmental Clearing Fund				
ASSETS				
Cash and cash equivalents	\$ --	\$ 12,427	\$ --	\$ 12,427
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 12,427</u>	<u>\$ --</u>	<u>\$ 12,427</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	12,427	--	12,427
Total Liabilities	<u>\$ --</u>	<u>\$ 12,427</u>	<u>\$ --</u>	<u>\$ 12,427</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 2,270,697	\$ 35,127,525	\$ 34,731,621	\$ 2,666,601
Investments	--	--	--	--
Due from Other Funds	30,102	28,042	30,082	28,062
Total Assets	<u>\$ 2,300,799</u>	<u>\$ 35,155,567</u>	<u>\$ 34,761,703</u>	<u>\$ 2,694,663</u>
LIABILITIES				
Due to Other Funds	\$ 30,102	\$ 8,810,603	\$ 8,812,643	\$ 28,062
Due to Other Governments	1,110,137	10,274,213	10,089,935	1,294,415
Due to Others	1,160,560	16,070,751	15,859,125	1,372,186
Total Liabilities	<u>\$ 2,300,799</u>	<u>\$ 35,155,567</u>	<u>\$ 34,761,703</u>	<u>\$ 2,694,663</u>

*Capital Assets Used in the
Operation of Governmental Funds*

WASHINGTON COUNTY, TEXAS
 COMPARATIVE SCHEDULES BY SOURCE OF
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
 DECEMBER 31, 2014 AND 2013

EXHIBIT C-37

	<u>2015</u>	<u>2014</u>
Capital assets:		
Land	\$ 560,079	\$ 560,079
Buildings	14,731,649	14,731,649
Machinery and equipment	11,160,920	10,069,440
Infrastructure	88,993,575	87,878,392
Total governmental capital assets	<u>\$ 115,446,223</u>	<u>\$ 113,239,560</u>
Total investment in capital assets	<u>\$ 115,446,223</u>	<u>\$ 113,239,560</u>

WASHINGTON COUNTY, TEXAS**EXHIBIT C-38**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES

DECEMBER 31, 2015

<u>Governmental Funds Capital Assets</u>	<u>12/31/14</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/15</u>
Land	\$ 560,079	\$ --	\$ --	\$ --	\$ 560,079
Buildings	14,731,649	--	--	--	14,731,649
Machinery and Equipment	10,069,440	1,100,426	8,946	--	11,160,920
Infrastructure	87,878,392	1,311,698	196,515	--	88,993,575
Total Capital Assets	<u>\$ 113,239,560</u>	<u>\$ 2,412,124</u>	<u>\$ 205,461</u>	<u>\$ --</u>	<u>\$ 115,446,223</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-39

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2015

<u>Function and Activity</u>	Capital Assets December 31, 2014	Additions	Retirements	Transfers	Capital Assets December 31, 2015
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
County Clerk	113,774	--	--	--	113,774
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	--	--	--	--	--
Total General Administration	176,566	--	--	--	176,566
Judicial:					
District Court	--	--	--	--	--
District Attorney	146,698	--	--	--	146,698
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	22,092	--	--	--	22,092
Justice Court Number 3	35,182	--	6,500	--	28,682
Justice Court Number 4	22,092	--	--	--	22,092
Total Judicial	318,975	--	6,500	--	312,475
Legal:					
County Attorney	62,588	--	--	--	62,588
Total Legal	62,588	--	--	--	62,588
Elections:					
Elections	281,420	--	--	--	281,420
Total Elections	281,420	--	--	--	281,420
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	91,132	--	--	--	91,132
Public Facilities:					
County Courthouse	310,766	--	--	--	310,766
Total Public Facilities	310,766	--	--	--	310,766

WASHINGTON COUNTY, TEXAS

EXHIBIT C-39

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2015

<u>Function and Activity</u>	<u>Capital Assets December 31, 2014</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Capital Assets December 31, 2015</u>
Public Safety:					
Communications	\$ --	\$ 30,363	\$ --	\$ --	\$ 30,363
Information Technology	--	370,524	--	--	370,524
Constable Number 1	--	--	--	--	--
Constable Number 2	60,397	--	23,418	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,589,929	238,066	83,875	120,405	1,864,525
Department of Public Safety	--	--	--	--	--
County Jail	286,892	8,451	--	--	295,343
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	80,601	56,420	--	--	137,021
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	2,140,788	703,824	107,293	120,405	2,857,724
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	139,467	--	--	--	139,467
Emergency Medical Service	1,615,474	288,367	--	127	1,903,968
Total Health and Welfare	2,233,909	288,367	--	127	2,522,403
Culture and Recreation:					
Fairgrounds	627,653	--	--	--	627,653
Total Culture and Recreation	627,653	--	--	--	627,653
Conservation:					
Extension Service	--	26,226	--	--	26,226
Total Conservation	--	26,226	--	--	26,226
Public Transportation:					
Road and Bridge	3,825,643	82,009	15,685	--	3,891,967
Total Public Transportation	3,825,643	82,009	15,685	--	3,891,967
Total Machinery and Equipment	\$ 10,069,440	\$ 1,100,426	\$ 129,478	\$ 120,532	\$ 11,160,920

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STATISTICAL SECTION

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

Contents	Page
Financial Trends	146
<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	151
<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	158
<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	162
<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	164
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

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

	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015
Governmental Activities										
Net investment in capital assets	\$ 15,632,961	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371
Restricted	236,840	6,179,609	3,347,594	2,123,739	436,609	370,554	448,338	544,469	615,840	676,730
Unrestricted	8,926,638	4,408,438	6,666,108	10,452,835	11,739,675	11,879,495	14,012,818	11,768,823	10,438,687	9,665,534
Total Governmental Activities Net Assets	\$ 24,796,439	\$ 27,309,252	\$ 27,980,873	\$ 32,873,632	\$ 36,846,505	\$ 38,234,719	\$ 40,428,508	\$ 38,304,615	\$ 37,879,830	\$ 36,807,635

- 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)

	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General administration	\$ 2,310,350	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151
Judicial	1,703,681	1,819,939	2,033,467	1,878,601	1,367,398	1,391,106	1,385,718	1,480,832	1,610,345	1,624,539
Legal	295,006	286,252	318,552	256,107	977,538	1,098,870	1,160,811	1,105,751	1,237,413	1,295,494
Elections	52,501	80,941	143,025	120,467	125,964	65,890	103,503	75,630	92,873	82,370
Financial administration	502,310	526,021	543,000	555,346	575,103	594,937	618,405	630,753	640,312	690,850
Public facilities	147,049	198,215	205,363	167,593	356,400	267,839	253,252	303,617	339,886	308,601
Public safety	3,597,156	3,807,837	4,134,627	3,786,082	4,262,891	4,016,176	4,688,843	4,356,175	4,804,353	4,729,666
Public transportation	3,150,223	3,488,002	3,593,139	3,333,454	3,515,421	4,759,585	4,026,427	5,257,654	5,214,048	5,273,646
Health and welfare	2,538,751	2,573,518	3,300,213	2,667,005	3,293,700	3,644,069	3,903,745	3,604,071	4,653,465	4,220,573
Culture and recreation	350,449	401,394	470,385	404,081	411,842	462,313	488,356	568,816	707,760	587,986
Conservation	128,835	136,557	179,561	195,992	201,709	171,843	195,551	155,696	169,838	135,450
Data processing	81,945	105,152	129,155	395,330	233,672	216,176	175,859	251,539	478,560	230,114
Interest on long-term debt	14,319	74,880	217,233	213,854	219,662	213,199	202,215	240,522	199,676	191,327
Total Governmental Activities Expenses	14,872,575	15,941,592	18,329,250	16,602,019	18,901,856	19,524,032	19,845,388	20,905,576	23,608,098	23,983,767
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	496,005	534,782	604,537	669,603	599,239	594,257	498,321	705,113	796,789	818,831
Judicial	823,535	1,193,574	1,112,238	1,262,508	1,154,049	1,115,864	1,012,401	722,767	676,982	613,617
Legal	18,944	18,476	12,952	10,082	10,014	11,214	8,647	17,274	29,330	36,798
Elections	--	--	4,838	--	--	--	375	--	--	--
Financial administration	267,093	250,430	248,002	257,838	259,819	262,907	266,261	248,550	248,825	224,304
Public facilities	41,713	39,905	35,483	41,439	37,404	34,755	29,926	27,090	22,669	21,683
Public safety	178,008	95,736	87,418	52,178	71,310	59,322	63,136	55,392	62,730	53,870
Public transportation	1,162,387	1,213,741	1,206,589	1,167,532	1,195,039	1,213,181	1,091,996	1,103,844	1,148,678	1,134,729
Health and welfare	841,016	1,622,696	1,128,597	2,842,336	2,064,191	1,747,101	3,186,515	294,928	2,177,213	2,302,831
Culture and recreation	65,343	78,092	64,951	63,389	50,801	63,410	63,922	48,825	60,060	61,086
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,147,641	1,132,988	1,498,788	770,170	990,129	1,260,405	1,305,148	736,247	1,272,297	1,172,513
Capital Grants and Contributions	--	128,784	139,454	976,286	3,153,472	667,767	365,793	13,000	656,225	226,955
Total Governmental Activities Program Revenue	5,041,685	6,309,204	6,143,847	8,113,361	9,585,467	7,030,183	7,892,441	3,973,030	7,151,798	6,667,217
Total Primary Government Net Expense	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (17,316,550)

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

(2) Restated for implementation of GASB 65.

WASHINGTON COUNTY, TEXAS

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

	2006	2007	2008	2009	2010	2011 (1)	2012	2013 (2)	2014	2015
Net (Expense)/Revenue										
Governmental Activities	\$ <u>(9,830,890)</u>	\$ <u>(9,632,388)</u>	\$ <u>(12,185,403)</u>	\$ <u>(8,488,658)</u>	\$ <u>(9,316,389)</u>	\$ <u>(12,493,849)</u>	\$ <u>(11,952,947)</u>	\$ <u>(16,932,546)</u>	\$ <u>(16,456,300)</u>	\$ <u>(17,316,550)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 8,733,704	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502
Sales Taxes	1,860,749	1,967,078	2,093,743	1,945,697	1,987,768	2,071,819	2,327,925	2,468,872	2,541,444	2,567,607
Hotel Motel Taxes	--	--	--	--	54,831	87,127	93,315	100,659	176,558	145,979
Mixed Beverage Taxes	22,507	22,826	29,763	28,698	30,634	30,010	30,985	32,724	54,005	47,792
Investment Earnings	409,109	625,919	666,243	457,061	365,025	245,735	152,806	157,700	162,269	88,152
Miscellaneous	232,049	167,332	208,375	233,145	194,513	200,219	273,244	276,926	446,085	521,656
Gain (Loss) on Sale of Capital Assets	(16,649)	(51,889)	(145)	(189,133)	--	28,410	(104,366)	15,996	61,277	(22,181)
Total Governmental Activities	\$ <u>11,241,469</u>	\$ <u>12,145,201</u>	\$ <u>12,857,024</u>	\$ <u>13,381,417</u>	\$ <u>13,457,804</u>	\$ <u>13,946,263</u>	\$ <u>14,146,736</u>	\$ <u>14,808,653</u>	\$ <u>16,031,516</u>	\$ <u>17,873,507</u>
Change in Net Position										
Governmental Activities	\$ <u>1,410,579</u>	\$ <u>2,512,813</u>	\$ <u>671,621</u>	\$ <u>4,892,759</u>	\$ <u>4,141,415</u>	\$ <u>1,452,414</u>	\$ <u>2,193,789</u>	\$ <u>(2,123,893)</u>	\$ <u>(424,784)</u>	\$ <u>556,957</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)

	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015
General Fund										
Reserved	\$ 16,332	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	1,133	2,585	--	--	3,477
Committed	--	--	--	--	--	45,500	45,500	45,500	45,500	45,500
Unreserved	4,829,020	5,280,797	4,873,972	5,723,629	5,221,064	--	--	--	--	--
Unassigned	--	--	--	--	--	5,914,942	6,191,267	5,984,290	5,286,348	5,360,303
Total General Fund	\$ 4,845,352	\$ 5,280,797	\$ 4,873,972	\$ 5,723,629	\$ 5,221,064	\$ 5,961,575	\$ 6,239,352	\$ 6,029,790	\$ 5,331,848	\$ 5,409,280
All Other Governmental Funds										
Reserved	\$ 312,206	\$ 441,736	\$ 511,264	\$ 799,791	\$ 377,501	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	86,468	295,297	100,757	131,676	322,889
Restricted	--	--	--	--	--	2,539,299	2,544,088	2,712,278	2,544,048	2,620,679
Committed	--	--	--	--	--	2,274,157	2,712,418	2,963,476	2,665,023	2,766,826
Unreserved, Reported In:										
Special Revenue Funds	2,297,517	3,106,813	3,609,211	3,984,050	4,217,721	--	--	--	--	--
Capital Projects Funds	--	5,881,444	2,908,896	1,611,492	11,854	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	(129,980)	(289,124)	(199,190)	(25,907)
Total All Other Governmental Funds	\$ 2,609,723	\$ 9,429,993	\$ 7,029,371	\$ 6,395,333	\$ 4,607,076	\$ 4,899,924	\$ 5,421,823	\$ 5,487,387	\$ 5,141,557	\$ 5,684,487

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.

WASHINGTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 10,614,655	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	\$ 17,202,942
Intergovernmental	1,274,702	1,181,768	1,425,979	932,913	1,465,363	1,793,079	1,293,846	658,818	1,502,570	1,097,285
Licenses, permits and fees	946,189	965,377	944,132	937,879	914,576	895,074	899,824	925,399	937,155	871,746
Fines and forfeitures	1,077,407	1,048,213	969,690	1,023,641	1,044,477	969,108	866,132	758,551	646,652	616,365
Charges for services	2,468,183	2,653,216	2,725,913	3,031,231	3,109,097	3,038,883	2,921,462	3,145,424	3,424,231	3,765,026
Interest	409,109	625,919	666,242	457,059	365,025	245,734	152,806	157,700	162,268	88,152
Miscellaneous	389,837	331,410	630,347	581,618	452,800	347,735	515,892	595,090	737,081	977,138
Total Revenues	<u>17,180,082</u>	<u>18,227,471</u>	<u>19,341,913</u>	<u>19,793,272</u>	<u>20,207,811</u>	<u>20,823,333</u>	<u>20,474,506</u>	<u>20,571,044</u>	<u>22,761,630</u>	<u>24,618,654</u>
Expenditures										
General Administration	2,482,208	2,378,304	3,041,397	2,724,790	3,800,415	2,617,245	2,702,022	2,911,710	3,381,842	4,924,570
Judicial	1,685,302	1,845,296	1,990,444	1,952,380	1,317,440	1,338,981	1,350,810	1,444,285	1,582,965	1,628,645
Legal	292,261	291,384	311,911	299,289	919,328	1,050,694	1,126,828	1,062,854	1,231,360	1,284,934
Elections	27,881	56,153	122,989	95,744	96,849	41,740	76,419	50,172	69,115	65,691
Financial Administration	501,114	529,086	534,602	576,256	550,133	569,805	599,501	609,805	627,507	688,282
Public Facilities	161,251	187,644	148,388	121,298	284,791	307,236	157,878	211,343	229,626	210,114
Public Safety	3,497,270	3,722,516	3,975,468	3,840,776	4,018,211	4,283,387	4,411,898	4,286,970	4,487,696	4,680,014
Public Transportation	3,605,571	4,341,269	4,644,373	4,395,433	4,873,305	5,413,464	4,353,315	5,122,785	6,128,274	5,254,576
Health and Welfare	2,555,426	2,581,372	3,281,820	2,874,720	3,607,059	3,517,020	3,671,855	3,504,240	4,391,737	4,128,031
Culture and Recreation	366,088	387,861	458,620	393,356	386,559	435,205	474,218	656,815	798,284	436,932
Conservation	128,540	136,563	128,977	145,331	149,207	120,655	144,956	152,694	166,652	157,032
Data Processing	77,275	102,965	134,031	386,219	242,275	214,474	175,470	247,985	606,232	103,333
Capital outlay	--	121,401	3,128,066	1,322,700	1,535,801	3,854	--	--	--	--
Debt Service										
Principal	390,000	360,000	240,000	245,000	260,000	280,000	295,000	305,000	320,000	290,000
Interest	20,753	9,720	207,872	216,480	197,115	202,112	185,064	173,544	161,044	150,550
Bond issue costs	--	85,000	--	--	73,980	--	--	--	--	--
Total Expenditures	<u>15,790,940</u>	<u>17,136,534</u>	<u>22,348,958</u>	<u>19,589,772</u>	<u>22,312,468</u>	<u>20,395,872</u>	<u>19,725,234</u>	<u>20,740,202</u>	<u>24,182,334</u>	<u>24,002,704</u>
Excess of Revenues Over (Under) Expenditures	1,389,142	1,090,937	(3,007,045)	203,500	(2,104,657)	427,461	749,272	(169,158)	(1,420,704)	615,950
Other Financing Sources (Uses)										
Debt issued	--	6,000,000	--	--	4,148,698	--	--	--	--	--
Proceeds from Capital Lease	--	125,724	165,378	--	156,325	--	--	--	--	--
Sale of capital assets	31,790	39,054	39,049	12,119	55,971	105,857	50,404	25,165	69,833	13,728
Payment to refunded bond escrow agent	--	--	--	--	(4,378,817)	--	--	--	--	--
Capital leases	--	--	--	--	--	--	--	--	307,100	--
Transfers In	990,748	837,477	721,511	1,038,863	803,971	1,518,219	1,056,973	1,133,527	1,235,842	1,334,061
Transfers Out	(990,748)	(837,477)	(721,511)	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)
Total Other Financing Sources (Uses)	<u>31,790</u>	<u>6,164,778</u>	<u>204,427</u>	<u>12,119</u>	<u>(17,823)</u>	<u>598,759</u>	<u>50,404</u>	<u>25,165</u>	<u>376,933</u>	<u>13,728</u>
Net Change in Fund Balances	\$ <u>1,420,932</u>	\$ <u>7,255,715</u>	\$ <u>(2,802,618)</u>	\$ <u>215,619</u>	\$ <u>(2,122,480)</u>	\$ <u>1,026,220</u>	\$ <u>799,676</u>	\$ <u>(143,993)</u>	\$ <u>(1,043,771)</u>	\$ <u>629,678</u>
Debt Service As A Percentage Of Noncapital Expenditures	2.6%	3.1%	2.7%	3.1%	2.7%	2.8%	2.7%	2.6%	2.3%	2.1%

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 & Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
2006	\$ 8,731,399	\$ 1,860,749	\$ --	\$ 22,507	\$ 10,614,655
2007	9,431,664	1,967,078	--	22,826	11,421,568
2008	9,856,104	2,093,743	--	29,763	11,979,610
2009	10,854,536	1,945,697	--	28,698	12,828,931
2010	(1) 10,825,033	1,987,768	54,831	30,634	12,898,266
2011	11,344,764	2,071,819	87,127	30,010	13,533,720
2012	11,372,318	2,327,925	93,314	30,985	13,824,542
2013	11,727,807	2,468,872	100,659	32,724	14,330,062
2014	12,579,670	2,541,444	176,559	54,005	15,351,678
2015	14,441,564	2,567,607	145,979	47,792	17,202,942
Percent Change 2006-2015	65.4%	38.0%	N/A	112.3%	62.1%

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)

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2006	\$ 3,599,782,017	\$ 126,306,573	\$ 1,521,514,127	\$ 2,204,574,463	\$ 0.4335	\$ 2,204,574,463	100.00%
2007	3,856,161,072	137,731,867	1,689,092,817	2,304,800,122	0.4349	2,304,800,122	100.00%
2008	4,556,437,301	145,219,238	2,075,524,320	2,626,132,219	0.4260	2,626,132,219	100.00%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2013	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
2014	5,325,187,264	176,696,594	2,466,799,466	3,035,084,392	0.5211	3,035,084,392	100.00%
2015	5,766,853,531	181,869,050	2,683,255,619	3,265,466,962	0.5211	3,265,466,962	100.00%

Source: Washington County Appraisal District.

TABLE D-8

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

Fiscal Year	County Direct Rates			Overlapping Rates			
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	Total
2006	\$ 0.4145	0.0190	0.4335	1.0063	2.8445	0.3713	\$ 4.6556
2007	0.4094	0.0255	0.4349	1.0063	2.1484	0.3748	3.9644
2008	0.4057	0.0203	0.4260	0.8242	2.3840	0.3732	4.0074
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745	3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2016	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071

Source: Washington County Appraisal District.

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

WASHINGTON COUNTY, TEXAS

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

Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
LCRA Transmission Srv Corp	\$ 62,059,190	1	2.04%	\$ 28,201,980	4	1.28%
Blue Bell Creameries	47,382,967	2	1.56%	30,112,880	3	1.37%
Enervest Operating #399	44,369,040	3	1.46%	--		
Valmont/ALS	30,123,520	4	0.99%	12,581,010	10	0.57%
Enervest Operating LLC	26,831,850	5	0.88%	--		--
ETC Texas Pipeline LTD	21,780,560	6	0.72%	13,873,540	8	0.63%
MIC Group LLC (West)	16,492,360	7	0.54%	--		--
Bluebonnet Elec Co-op	15,543,020	8	0.51%	--		--
BNSF Railway Company	13,929,640	9	0.46%	--		--
Germania Farm Mutual Aid	11,843,910	10	0.39%	--		--
Anadarko E & P Company, LP	--	--	--	115,085,290	1	5.22%
Chesapeake Exploration, LP	--	--	--	45,677,960	2	2.07%
Mount Vernon Mills Inc.	--	--	--	17,585,740	5	0.80%
Valmont/ALS - Abated	--	--	--	15,233,560	6	0.69%
Wal-Mart Properties #4109	--	--	--	14,146,040	7	0.64%
Southwestern Bell Tele. Co.	--	--	--	12,721,000	9	0.58%
Subtotal	290,356,057		9.57%	305,219,000		13.84%
Remaining roll	2,744,728,335		90.43%	1,899,354,963		86.16%
Total Tax Roll	<u>\$ 3,035,084,392</u>		<u>100.00%</u>	<u>\$ 2,204,573,963</u>		<u>100.00%</u>

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
2006	\$ 8,662,269	\$ 8,243,244	\$ 95.16%	\$ 403,238	\$ 8,646,482	99.82%
2007	9,868,180	6,696,240	67.86%	3,152,263	9,848,503	99.80%
2008	11,001,543	7,529,945	68.44%	3,447,725	10,977,670	99.78%
2009	10,986,024	7,930,365	72.19%	3,023,288	10,953,653	99.71%
2010	11,230,219	8,309,397	73.99%	2,885,885	11,195,282	99.69%
2011	11,512,075	8,600,967	74.71%	2,855,971	11,456,938	99.52%
2012	11,767,513	8,862,862	75.32%	2,574,612	11,437,474	97.20%
2013	12,684,088	9,547,471	75.27%	2,742,717	12,290,188	96.89%
2014	14,591,251	11,114,232	76.17%	2,985,804	14,100,036	96.63%
2015	15,607,457	11,770,175	75.41%	--	11,770,175	75.41%

Source: Washington County Appraisal District.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Agriculture, Forestry, Fishing	\$ 840,273	\$ 878,957	\$ 825,056	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973
Mining, Quarrying, Oil & Gas Extraction	9,988,519	13,291,271	15,121,252	9,724,764	9,377,903	9,779,446	17,353,116	22,074,508	25,420,803	14,474,281
Construction	7,158,483	12,445,453	11,621,485	10,929,816	8,896,345	9,881,564	9,690,439	7,573,807	8,459,126	10,801,122
Manufacturing	22,109,669	21,320,761	31,212,300	18,026,252	16,813,123	21,177,375	24,224,250	26,209,825	26,249,213	18,226,037
Wholesale Trade	18,894,769	20,173,172	21,178,974	20,116,282	19,464,063	24,225,259	27,451,537	31,553,941	35,764,515	35,297,217
Retail Trade	176,850,222	187,601,044	196,990,368	199,347,554	198,199,160	201,347,735	220,878,803	224,235,661	225,097,767	230,256,437
Transportation, Warehousing	677,844	679,363	867,649	848,840	943,281	906,730	961,665	863,136	918,430	834,533
Information	3,566,199	8,009,760	3,241,915	4,020,651	4,206,617	4,783,441	5,132,626	6,026,584	10,325,182	11,961,160
Finance, Insurance	1,182,103	1,074,663	1,399,762	2,649,199	2,399,368	1,904,981	2,056,641	981,964	709,837	941,719
Real Estate, Rental, Leasing	7,037,224	8,689,451	9,040,980	5,681,998	4,610,217	5,982,037	6,576,186	6,430,212	5,969,316	6,440,914
Professional, Scientific, Technical Services	3,502,326	3,473,316	4,175,477	2,984,619	3,486,929	3,610,052	3,764,119	4,432,119	5,154,988	4,332,348
Admin, Support, Waste Mgmt, Remediation	13,190,979	13,548,380	13,762,572	11,480,552	11,909,983	13,107,514	14,414,126	15,344,883	15,932,118	17,459,694
Education Services	1,795,168	2,078,487	2,007,344	2,005,029	2,127,085	2,384,636	2,399,255	2,420,184	2,446,785	2,830,490
Health Care, Social Assistance	33,136	101,972	160,959	138,637	160,731	131,745	136,613	125,372	125,387	123,655
Arts, Entertainment, Recreation	1,345,394	2,063,785	2,191,379	2,325,025	2,262,989	2,294,091	2,393,016	2,343,723	2,460,108	2,482,910
Accommodation, Food Services	34,995,646	37,226,690	39,292,278	39,551,541	40,082,483	40,846,694	43,327,092	45,405,971	48,462,838	50,691,874
Other Services	9,127,128	9,911,232	10,562,982	10,477,640	10,929,380	10,830,048	13,202,830	12,253,228	12,631,089	12,861,260
Public Administration	1,778,439	--	1,931,686	--	--	--	--	--	--	--
Other	--	7,714	--	--	--	--	--	--	--	--
Total	\$ 314,073,521	\$ 342,575,471	\$ 365,584,418	\$ 341,191,578	\$ 336,870,714	\$ 354,195,606	\$ 395,496,164	\$ 409,876,176	\$ 427,827,715	\$ 420,902,624
Direct Sales Tax Rate	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>
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2006	\$ --	\$ 360,000	\$ 360,000	\$ 285,460	\$ 259,128	\$ 544,588
2007	--	6,000,000	6,000,000	266,504	228,315	494,819
2008	--	5,760,000	5,760,000	243,038	195,634	438,672
2009	--	5,515,000	5,515,000	98,874	160,972	259,846
2010	--	5,046,060	5,046,060	103,207	124,209	227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
Fiscal Year				Total Governmental Debt	Percentage of Personal Income	Per Capita
2006				\$ 904,588	0.09%	\$ 28
2007				6,494,819	0.58%	201
2008				6,198,672	0.54%	197
2009				5,774,846	0.48%	178
2010				5,273,476	0.44%	156
2011				5,183,611	0.39%	152
2012				4,740,088	0.32%	139
2013				4,412,681	0.28%	130
2014				4,298,980	0.25%	127
2015				3,757,868	0.22%	109

Notes:

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

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2006	\$ 360,000	\$ --	\$ --	\$ 360,000	0.02%	\$ 11
2007	--	--	6,000,000	6,000,000	0.26%	185
2008	--	--	5,760,000	5,760,000	0.22%	183
2009	--	--	5,515,000	5,515,000	0.21%	170
2010	--	--	5,046,060	5,046,060	0.19%	150
2011	--	--	5,046,292	5,046,292	0.19%	148
2012	--	--	4,740,088	4,740,088	0.17%	139
2013	--	--	4,412,681	4,412,681	0.16%	130
2014	--	--	4,070,274	4,070,274	0.13%	120
2015	--	--	3,757,868	3,757,868	0.12%	109

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

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	\$ 33,372,682	37.59500%	\$ 12,546,460
City of Burton	919,000	0.69800%	6,415
School Districts			
Brenham Independent School District	34,827,086	69.52900%	24,214,925
Burton Independent School District	6,750,000	12.69600%	856,980
Subtotal, Overlapping Debt			37,624,780
County Direct Debt	3,757,868	100.00000%	3,757,868
Total Direct and Overlapping Debt			<u>\$ 41,382,648</u>

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

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

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Value of Property	\$ 2,204,574,463	\$ 2,304,800,122	\$ 2,626,132,219	\$ 2,624,769,140	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962
Debt Limit, 10% of Assessed Debt	220,457,446	230,480,012	262,613,222	262,476,914	262,599,945	272,343,210	271,135,564	283,074,772	303,508,439	326,546,696
Amount of Debt Applicable to Limit										
General Obligation Bonds	360,000	6,000,000	5,760,000	5,515,000	5,046,060	5,046,292	4,740,088	4,412,681	4,070,274	3,757,868
Less Resources for Repayment	(198,219)	(298,165)	(403,857)	(478,592)	(222,146)	(340,585)	(419,585)	(514,443)	(587,188)	(646,667)
Total Net Debt Applicable to Limit	<u>161,781</u>	<u>5,701,835</u>	<u>5,356,143</u>	<u>5,036,408</u>	<u>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>	<u>3,483,086</u>	<u>3,111,201</u>
Legal Debt Margin	\$ <u>220,295,665</u>	\$ <u>224,778,177</u>	\$ <u>257,257,079</u>	\$ <u>257,440,506</u>	\$ <u>257,776,031</u>	\$ <u>267,637,503</u>	\$ <u>266,815,061</u>	\$ <u>279,176,534</u>	\$ <u>300,025,353</u>	\$ <u>323,435,495</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.07%	2.47%	2.04%	1.92%	1.84%	1.73%	1.59%	1.38%	1.15%	0.95%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 3,265,466,962
Debt Limit (10% of Assessed Value)	<u>326,546,696</u>
Debt Applicable to Limit:	
General Obligation Bonds	3,757,868
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(646,667)</u>
Total Net Debt Applicable to Limit	<u>3,111,201</u>
Legal Debt Margin	\$ <u>323,435,495</u>

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Population (1)	32,000	32,360	31,396	32,412	33,718	34,025	34,093	33,938	33,863	34,438
Personal Income - (000's) (1)	\$ 988,224	\$ 1,111,641	\$ 1,137,483	\$ 1,195,879	\$ 1,195,879	\$ 1,321,804	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016
Per Capita Personal Income (1)	\$ 30,882	\$ 34,352	\$ 36,230	\$ 36,896	\$ 35,467	\$ 38,848	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365
Median Age (1)	37	37	37	38	38	39	39	42	42	39
School Enrollment (2)	5,287	5,288	5,144	5,275	5,263	5,247	5,232	5,076	5,243	5,200
College Enrollment (3)	14,046	14,616	15,607	17,155	17,680	18,156	17,874	18,426	19,317	19,370
Unemployment (4)	4.30%	4.10%	4.10%	6.10%	6.40%	6.00%	5.30%	4.50%	3.50%	5.00%

(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	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,051	1	6.84%	880	2	5.35%
Blue Bell Creameries	575	2	3.74%	786	3	4.78%
Brenham I.S.D.	693	3	4.51%	719	4	4.37%
Blinn College	475	4	3.09%	1,100	1	6.69%
Wal-Mart Supercenter	385	5	2.51%	380	5	2.31%
Tempur Sealy Mattress	341	6	2.22%	211	10	1.28%
Germania Insurance	336	7	2.19%	324	6	1.97%
Scott & White Hospital-Brenham	300	8	1.95%	235	9	1.43%
City of Brenham	284	9	1.85%	285	8	1.73%
MIC Group	214	10	1.39%	--	--	--
Mount Vernon Mills	--	--	--	305	7	1.86%
		--	--			--
		--	--			--
Total	4,654		30.31%	5,225		31.78%
Total employment	15,355		100.00%	16,442		100.00%

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration	8	9	17	21	21	21	21	21	23	24
Judicial/Courts	29	31	31	30	31	29	30	28	31	32
Legal	3	4	5	5	5	5	4	5	5	5
Financial Administration	7	7	8	7	7	7	7	8	8	8
Public Facilities	3	5	3	3	3	2	2	2	3	3
Public Safety	60	65	57	65	61	59	60	63	81	84
Public Transportation	29	29	29	27	27	27	27	30	30	30
Health and Welfare	25	27	39	37	41	28	29	37	33	41
Culture and Recreation	3	3	5	4	4	4	4	4	4	4
Conservation	2	2	5	5	5	3	5	3	3	3
Elections	--	--	--	2	--	--	--	--	--	1
Agriculture and Marine Services	7	7	--	--	--	--	--	--	--	--
Total	176	189	199	206	205	185	189	201	221	235

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					
	2006	2007	2008	2009	2010	2011
General Government						
Marriage license issued	305	250	279	261	270	258
Birth certificates	374	422	507	399	390	338
Death certificates	295	329	324	302	277	276
Judicial						
County court						
Instruments recorded	7,650	7,300	7,015	6,388	7,031	6,374
Probate cases filed	183	159	176	169	173	170
Civil cases filed	237	268	201	219	207	203
Criminal cases-County Attorney	1,159	1,153	1,124	1,120	1,205	1,355
District court						
Civil cases filed	187	166	143	137	169	148
Tax cases filed	78	61	84	98	83	107
Civil motions filed	9	3	3	7	9	4
Criminal cases filed	229	277	323	255	268	220
Criminal motions filed	121	102	115	113	53	52
Justice Court (1)						
Cases filed	11,163	9,743	8,066	11,600	9,555	5,887
Fines/court cost collected	\$ 1,621,613	\$ 1,593,003	\$ 1,371,676	\$ 1,642,824	\$ 1,415,659	\$ 1,009,389
County Court at Law						
Cases filed	341	328	318	304	334	318
Motions filed	247	221	172	197	246	248
Juvenile						
Cases filed	43	40	48	43	18	41
Legal						
County Attorney						
Restitution	\$ 63,283	\$ 53,816	\$ 51,987	\$ 43,385	\$ 43,397	\$ 52,082
Merchant fees	\$ 23,694	\$ 20,589	\$ 19,825	\$ 14,800	\$ 14,600	\$ 14,645
Public Safety						
Total Warrants Served	239	188	190	454	461	386
Jail bookings	3,131	2,879	2,894	3,005	3,014	3,213
Jail average daily occupancy	106	91	97	103	96	105
Public Facilities						
Fairground Rentals	\$ 79,472	\$ 70,293	\$ 82,168	\$ 72,168	\$ 82,270	\$ 89,935
Arena Rental	\$ 27,674	\$ 30,818	\$ 23,399	\$ 27,867	\$ 10,350	\$ 9,303
Event Center	\$ 33,465	\$ 34,555	\$ 36,800	\$ 36,208	\$ 40,603	\$ 46,039
VIP Room	\$ --	\$ --	\$ --	\$ 6,200	\$ 5,400	\$ 10,825
Road and Bridge						
Miles of County Roads	625	625	625	626	626	626
Miles of paved roads	325	338	352	375	394	412
Miles of unpaved roads	300	287	273	251	232	215

Source: County offices.

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

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	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	251	217	231	236
	298	351	354	358
	309	297	362	309
	6,521	6,807	6,838	6,545
	169	173	140	180
	182	196	203	196
	1,028	993	841	734
	284	139	188	219
	112	119	60	63
	3	1	3	--
	188	479	343	354
	32	232	77	121
	3,785	3,648	2,242	2,542
\$	896,183	\$ 1,116,507	\$ 889,746	\$ 729,611
	334	318	312	298
	220	208	155	175
	41	41	49	27
\$	40,613	\$ 37,740	\$ 66,159	\$ 47,310
\$	9,742	\$ 10,262	\$ 9,212	\$ 6,769
	170	1,118	1,198	1,537
	2,586	2,398	2,074	2,174
	96	81	110	84
\$	104,193	\$ 94,869	\$ 96,129	\$ 105,010
\$	8,597	\$ 6,281	\$ 6,340	\$ 7,488
\$	48,500	\$ 35,273	\$ 40,447	\$ 41,090
\$	7,600	\$ 4,725	\$ 6,700	\$ 6,901
	628	625	625	626
	414	431	441	450
	213	194	185	176

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

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	15	15	15	15	15	14	14	14	17
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	1	1	1	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	325	338	352	375	394	412	414	431	441	450
Miles of Unpaved Roads	300	287	273	251	232	215	214	194	185	176
Bridges	122	122	122	122	117	117	117	117	118	119

Source: County offices.