

WASHINGTON COUNTY, TEXAS  
*COMPREHENSIVE ANNUAL FINANCIAL REPORT*  
*FOR THE YEAR ENDED DECEMBER 31, 2005*

*ISSUED BY THE OFFICE OF THE COUNTY AUDITOR*  
*SHARON STOLZ*



**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For The Year Ended December 31, 2005*

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*Introductory Section*

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Sharon Stolz  
Washington County Auditor

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

This report represents the official annual report of Washington County, as presented by the office of the County Auditor, for the year ended December 31, 2005.

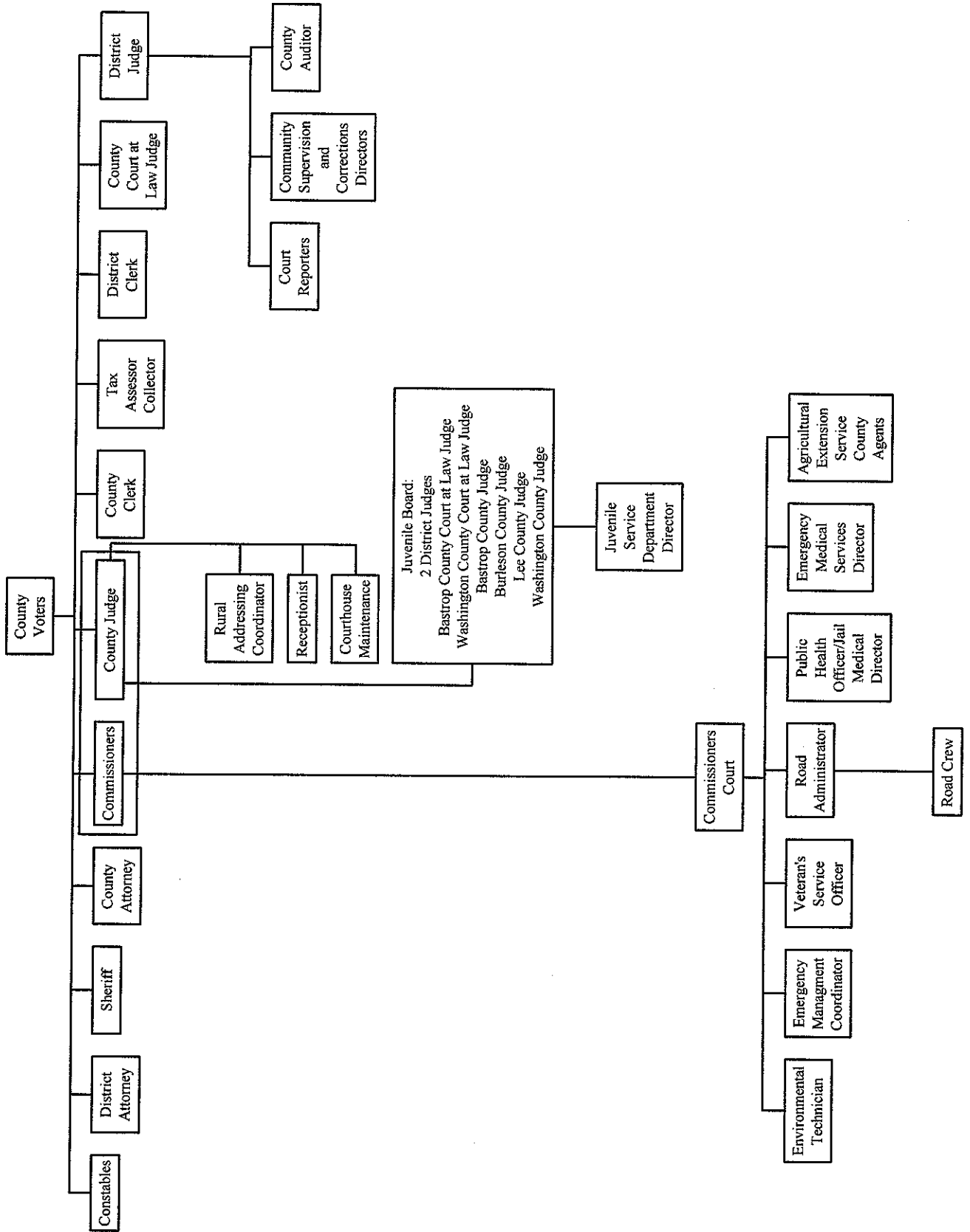
Respectfully submitted,

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

Sharon Stolz  
County Auditor of Washington County

July 10, 2006

# Washington County, Texas Organization Chart



# WASHINGTON COUNTY, TEXAS

## PRINCIPAL OFFICIALS

Year Ended December 31, 2005

### District Judges

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

### County Court at Law Judge

Matthew Reue	Judge
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### Commissioners' Court

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

### Law Enforcement

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

### Financial, Tax Assessing/Collecting Officials

Sharon Stolz	County Auditor*
Norman Draehn	County Treasurer
Candy Arth	Tax Assessor/Collector

### Recording Officials

Vicki Lehmann	District Clerk
Beth Rothermel	County Clerk

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

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*Financial Section*

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**RUTLEDGE CRAIN & COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS

2401 Garden Park Court, Suite B  
Arlington, Texas 76013

**Independent Auditors' Report on Financial Statements**

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Washington County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 16, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

*Rutledge Crain & Company, PC*

June 16, 2006

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**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2005**

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, 2005. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

**Financial Highlights**

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2005 by \$23,385,860 (net assets). Of this amount, \$8,436,878 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1,229,140.
- The County's governmental funds reported combined ending fund balances of \$6,034,143, a decrease of \$777 in comparison to the previous year.
- The unreserved portion of the General Fund fund balance at the end of the year was \$4,422,171 or 48.0% of total General Fund expenditures and transfers out. Of this amount, \$140,500 is designated for specific projects. The remaining unreserved, undesignated portion is \$4,281,671.
- The unreserved portion of the Road and Bridge Fund balance at the end of the year was \$13,900 or 0.3% of total Road and Bridge expenditures. Of this amount, \$9,897 is designated for specific projects. The remaining unreserved portion is \$4,003. \$78,474 is reserved for inventories.
- The unreserved portion of the combined General and Road and Bridge Fund balance is \$4,436,071 or 32.3% of total General and Road and Bridge expenditures and transfers out. Of this amount, \$150,397 is designated for specific projects. The remaining unreserved portion is \$4,285,674.
- Total debt of the County decreased by \$275,686 during the fiscal year. Annual debt service payments in the amount of \$375,000 was made on general obligation bonds. New capital lease obligations of \$277,782 were made, and payments of capital leases of \$138,220 were made.

**Overview of the Financial Statements**

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

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

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

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

Both of the government-wide statements consist of governmental activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues.

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2005**

**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 proprietary 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.

The County maintains 30 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the Road and Bridge Fund, both of which are considered to be major funds. Data from the other 28 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.

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

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

*Fiduciary Funds.* Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement.

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

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

**Government-wide Financial Analysis**

At the end of fiscal year 2005, the County's net assets (assets exceeding liabilities) totaled \$23,385,860. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2005**

**Net Assets.** The largest portion of the County's net assets, \$14,755,155, or 63.1 percent, reflects its investment in capital assets (land, buildings, machinery, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$167,783, in the debt service fund, is restricted for future debt service payments.

Net assets of \$26,044, in the capital projects fund, is restricted for future construction.

The remaining balance of unrestricted net assets, \$8,436,878, or 36.1 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
 Condensed Statement of Net Assets

	12/31/05	12/31/04	Increase (Decrease)
<b>ASSETS</b>			
Current and other assets	\$18,145,101	\$16,875,841	\$1,269,260
Capital assets	16,357,587	15,962,346	395,241
Total assets	<u>34,502,688</u>	<u>32,838,187</u>	<u>1,664,501</u>
<b>LIABILITIES</b>			
Other liabilities	9,514,396	8,803,350	711,046
Long-term liabilities	1,602,432	1,878,117	(275,685)
Total liabilities	<u>11,116,828</u>	<u>10,681,467</u>	<u>435,361</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	14,755,155	14,084,229	670,926
Restricted for debt service	167,783	155,268	12,515
Restricted for capital projects	26,044	25,363	681
Unrestricted	8,436,878	7,891,860	545,018
Total net assets	<u>\$23,385,860</u>	<u>\$22,156,720</u>	<u>\$1,229,140</u>

**Changes in Net Assets.** The net assets of the County increased by \$1,229,140 for the fiscal year ended December 31, 2005.

--*Governmental Activities.* Governmental activities increased the County's net assets by \$1,229,140 from the prior year. This was primarily the result of increased revenues generated by general revenues and program revenues.

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2005**

Table 2  
Changes in Net Assets

	12/31/05	12/31/04	Increase (Decrease)
<b>Revenues:</b>			
Program revenues			
Charges for services	\$4,544,346	\$4,443,237	\$101,109
Operating grants and contributions	1,274,537	1,206,617	67,920
Capital grants and contributions	73,896	834,000	(760,104)
General revenues			
Taxes	9,983,317	9,353,041	630,276
Interest	290,940	279,530	11,410
Miscellaneous	233,232	214,265	18,967
Gain on sale of capital assets	(34,399)	28,603	(63,002)
Total revenues	<u>16,365,869</u>	<u>16,359,293</u>	<u>6,576</u>
<b>Expenses:</b>			
General administration	2,095,650	2,162,077	(66,427)
Judicial	1,645,084	1,676,158	(31,074)
Legal	259,424	238,803	20,621
Elections	23,745	33,139	(9,394)
Financial administration	494,043	492,774	1,269
Public facilities	197,887	139,616	58,271
Public safety	3,311,667	3,250,078	61,589
Public transportation	4,113,431	3,693,283	420,148
Health and welfare	2,339,473	2,297,822	41,651
Culture and recreation	422,663	389,018	33,645
Conservation	129,134	126,231	2,903
Data processing	74,212	52,296	21,916
Interest on long-term debt	30,316	37,354	(7,038)
Total expenses	<u>15,136,729</u>	<u>14,588,649</u>	<u>548,080</u>
Increase (decrease) in net assets	1,229,140	1,770,644	(541,504)
Net assets - beginning of year	<u>22,156,720</u>	<u>20,386,076</u>	<u>1,770,644</u>
Net assets - end of year	<u>\$23,385,860</u>	<u>\$22,156,720</u>	<u>\$1,229,140</u>

**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2005**

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$6,034,143. Of this amount, \$133,730 and \$78,474 are reserved for debt service and inventories, respectively, and are not available for appropriation. Of the remaining \$5,821,939, \$150,397 is designated by the Commissioner's Court for specific projects.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,422,171. The fund balance of the General Fund increased by \$217,996 during the current fiscal year. This amount was a combination of revenues and other financing sources over expenditures and other financing uses.

The Road and Bridge Fund had a decrease in fund balance of \$275,625. This is the result of ongoing infrastructure maintenance without significant revenue to offset the increase in expenditures. The increase in expenditures includes the following budget amendment to the original budget:

Asphalt roads	\$158,000
Fuel	95,000
Rental	10,000

The Emergency Medical Service Fund had a decrease in fund balance of \$45,169. This is the result of the budgeted interfund transfer from the General Fund being allocated to the EMS Depreciation Fund for the purchase of a new ambulance.

Nonmajor governmental funds recognized an increase in fund balance of \$103,575. The Debt Service Funds had an increase of \$7,204, the Capital Projects Fund had an increase of \$681, and the Special Revenue Funds had an increase of \$95,690. The increase in the Special Revenue Funds was primarily in the District Attorney Fund, EMS Depreciation Fund, and Disaster Relief Fund.

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

**General Fund Budgetary Highlights.** Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners Court for their review and approval. In fiscal year 2005, in addition to line item transfers, the General Fund expenditure budget was increased by \$29,582.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$601,928. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administration	\$2,165,139	\$1,989,952	\$175,187

Positive variance caused primarily by reduced medical insurance and retirement expense. Additionally, certain other expenses such as autopsies, insurance, litigation and utilities were down.

Judicial	\$1,154,389	\$1,123,409	\$30,980
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Positive variance was a result of efficient management of department expenses.



**WASHINGTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**December 31, 2005**

Outstanding Debt at Year End

Type of Debt	Increase		
	2005	2004	(Decrease)
General obligation bonds	\$750,000	\$1,125,000	(\$375,000)
Notes payable	288,180	315,571	(27,391)
Capital lease obligations	432,100	292,537	139,563
Compensated absences	132,152	145,009	(12,857)
	<u>\$1,602,432</u>	<u>\$1,878,117</u>	<u>(\$275,685)</u>

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

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

Washington County continues to grow. This is documented by the 185 residential units and 124 commercial units added in FY 2005 by the City of Brenham. This is up from last year's 136 residential units and down from last years 127 commercial units. Washington County saw an increase of \$141,162,933 in the assessed valuation of taxable property.

The County maintained the same ad valorem tax rate of \$.4435 per \$100 of valuation for 2006. While the rate remained the same, overall tax revenues are expected to increase due to the large increase in taxable value.

**Requests for Information**

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

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*Basic Financial Statements*

**WASHINGTON COUNTY, TEXAS**

STATEMENT OF NET ASSETS  
DECEMBER 31, 2005

	<u>Governmental Activities</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 5,917,860
Receivables (net of allowances for uncollectibles):	6,593,993
<i>Inventories</i>	78,474
<i>Prepaid items</i>	23,742
Restricted assets:	
<i>Cash and cash equivalents</i>	5,521,628
<i>Deferred charges</i>	9,404
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	67,962
<i>Buildings</i>	4,526,513
<i>Equipment</i>	2,737,678
<i>Infrastructure</i>	9,025,434
<b>Total Assets</b>	<u>34,502,688</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	382,819
<i>Accrued liabilities and other payables</i>	288,412
<i>Due to other governments</i>	132,971
<i>Unearned revenue</i>	8,710,194
Noncurrent liabilities:	
<i>Due within one year</i>	696,316
<i>Due in more than one year</i>	906,116
<b>Total Liabilities</b>	<u>11,116,828</u>
<b>NET ASSETS</b>	
Invested in Capital Assets, Net of Related Debt	14,755,155
Restricted For:	
Debt Service	167,783
Capital Projects	26,044
Unrestricted	8,436,878
<b>Total Net Assets</b>	<u>\$ 23,385,860</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
General administration	\$ 2,095,650	\$ 303,483	\$ 284,398	\$ --	\$ (1,507,769)
Judicial	1,645,084	1,059,824	284,364	--	(300,896)
Legal	259,424	21,136	29,794	--	(208,494)
Elections	23,745	--	--	--	(23,745)
Financial administration	494,043	226,050	--	--	(267,993)
Public facilities	197,887	33,452	--	--	(164,435)
Public safety	3,311,667	96,559	59,626	--	(3,155,482)
Public transportation	4,113,431	1,159,706	29,258	--	(2,924,467)
Health and welfare	2,339,473	1,589,942	587,097	--	(162,434)
Culture and recreation	422,663	54,194	--	73,896	(294,573)
Conservation	129,134	--	--	--	(129,134)
Data processing	74,212	--	--	--	(74,212)
Interest on long-term debt	30,316	--	--	--	(30,316)
Total expenditures	<u>15,136,729</u>	<u>4,544,346</u>	<u>1,274,537</u>	<u>73,896</u>	<u>(9,243,950)</u>
Total Primary Government	<u>\$ 15,136,729</u>	<u>\$ 4,544,346</u>	<u>\$ 1,274,537</u>	<u>\$ 73,896</u>	<u>(9,243,950)</u>
General Revenues:					
Taxes					9,983,317
Unrestricted Investment Earnings					290,940
Miscellaneous					233,232
Loss on Disposal of Capital Assets					(34,399)
Total General Revenues					<u>10,473,090</u>
Change in Net Assets					1,229,140
Net Assets - Beginning					<u>22,156,720</u>
Net Assets - Ending					<u>\$ 23,385,860</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Road and Bridge</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 4,046,614	\$ 147,931
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	2,308,921	1,251,438
<i>Accounts</i>	--	--
<i>Fines</i>	437,316	527,266
<i>Other</i>	13,935	--
<i>Intergovernmental</i>	588,262	5,709
<i>Due from other funds</i>	40,787	--
<i>Inventories</i>	--	78,474
Restricted assets:		
<i>Cash and cash equivalents</i>	3,373,686	1,858,734
<b>Total Assets</b>	<u>\$ 10,809,521</u>	<u>\$ 3,869,552</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 95,722	\$ 108,864
<i>Accrued liabilities and other payables</i>	189,402	40,183
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	132,971	--
<i>Deferred revenue</i>	2,595,569	1,769,397
<i>Taxes collected in advance</i>	3,373,686	1,858,734
<b>Total Liabilities</b>	<u>6,387,350</u>	<u>3,777,178</u>
Fund balances:		
Reserved for:		
<i>Debt service</i>	--	--
<i>Inventories</i>	--	78,474
Unreserved, designated, reported in:		
<i>General fund</i>	140,500	--
<i>Special revenue funds</i>	--	9,897
Unreserved, undesignated, reported in:		
<i>General fund</i>	4,281,671	--
<i>Special revenue funds</i>	--	4,003
<i>Capital projects fund</i>	--	--
<b>Total fund balances</b>	<u>4,422,171</u>	<u>92,374</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 10,809,521</u>	<u>\$ 3,869,552</u>

The accompanying notes are an integral part of this statement.

<u>Emergency Medical Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 161,527	\$ 1,392,153	\$ 5,748,225
--	199,657	3,760,016
1,160,323	--	1,160,323
--	--	964,582
--	--	13,935
--	101,166	695,137
--	--	40,787
--	--	78,474
--	289,208	5,521,628
<u>\$ 1,321,850</u>	<u>\$ 1,982,184</u>	<u>\$ 17,983,107</u>
\$ 7,051	\$ 39,712	\$ 251,349
33,177	15,966	278,728
--	40,787	40,787
--	--	132,971
1,160,323	198,212	5,723,501
--	289,208	5,521,628
<u>1,200,551</u>	<u>583,885</u>	<u>11,948,964</u>
--	133,730	133,730
--	--	78,474
--	--	140,500
--	--	9,897
--	--	4,281,671
121,299	1,238,525	1,363,827
--	26,044	26,044
<u>121,299</u>	<u>1,398,299</u>	<u>6,034,143</u>
<u>\$ 1,321,850</u>	<u>\$ 1,982,184</u>	<u>\$ 17,983,107</u>

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**WASHINGTON COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2005

Total fund balances - governmental funds balance sheet	\$ 6,034,143
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	16,357,587
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	543,001
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	38,165
Payables for bond principal which are not due in the current period are not reported in the funds.	(750,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(432,100)
Payables for bond interest which are not due in the current period are not reported in the funds.	(9,684)
Payables for notes which are not due in the current period are not reported in the funds.	(288,180)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(132,152)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	33,146
Fines receivable unavailable to pay for current period expenditures are deferred in the funds.	831,612
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	<u>1,160,323</u>
Net assets of governmental activities - statement of net assets	<u>\$ 23,385,860</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 6,843,134	\$ 2,764,786
<i>Intergovernmental</i>	414,795	43,530
<i>Licenses, permits and fees</i>	33,160	864,403
<i>Fines and forfeitures</i>	648,252	230,683
<i>Charges for services</i>	789,241	1,113
<i>Interest</i>	247,337	13,227
<i>Miscellaneous</i>	367,453	14,352
Total revenues	<u>9,343,372</u>	<u>3,932,094</u>
Expenditures:		
Current:		
<i>General administration</i>	1,994,862	--
<i>Judicial</i>	1,115,858	--
<i>Legal</i>	259,057	--
<i>Elections</i>	236,691	--
<i>Financial administration</i>	492,608	--
<i>Public facilities</i>	174,033	--
<i>Public safety</i>	3,080,233	--
<i>Public transportation</i>	--	4,520,327
<i>Health and welfare</i>	589,214	--
<i>Culture and recreation</i>	580,455	--
<i>Conservation</i>	129,038	--
<i>Data processing</i>	84,135	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>8,736,184</u>	<u>4,520,327</u>
Excess (deficiency) of revenues over (under) expenditures	<u>607,188</u>	<u>(588,233)</u>
Other financing sources (uses):		
<i>Transfers in</i>	65,800	--
<i>Transfers out</i>	(462,089)	--
<i>Sale of capital assets</i>	7,097	34,826
<i>Capital leases</i>	--	277,782
Total other financing sources (uses)	<u>(389,192)</u>	<u>312,608</u>
Net change in fund balances	217,996	(275,625)
Fund balances, January 1	4,204,175	367,999
Fund balances, December 31	<u>\$ 4,422,171</u>	<u>\$ 92,374</u>

The accompanying notes are an integral part of this statement.



Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 403,009	\$ 10,010,929
--	879,920	1,338,245
--	--	897,563
--	--	878,935
1,077,512	128,827	1,996,693
--	30,376	290,940
1,920	61,160	444,885
<u>1,079,432</u>	<u>1,503,292</u>	<u>15,858,190</u>
--	40,278	2,035,140
--	519,830	1,635,688
--	800	259,857
--	--	236,691
--	--	492,608
--	14,917	188,950
--	75,572	3,155,805
--	--	4,520,327
1,124,601	738,919	2,452,734
--	--	580,455
--	--	129,038
--	--	84,135
--	375,000	375,000
--	30,690	30,690
<u>1,124,601</u>	<u>1,796,006</u>	<u>16,177,118</u>
<u>(45,169)</u>	<u>(292,714)</u>	<u>(318,928)</u>
--	491,533	557,333
--	(95,244)	(557,333)
--	--	41,923
--	--	277,782
--	<u>396,289</u>	<u>319,705</u>
<u>(45,169)</u>	<u>103,575</u>	<u>777</u>
<u>166,468</u>	<u>1,294,724</u>	<u>6,033,366</u>
<u>\$ 121,299</u>	<u>\$ 1,398,299</u>	<u>\$ 6,034,143</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, 2005*

Net change in fund balances - total governmental funds	\$	777
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:		
Capital outlays are not reported as expenses in the SOA.		2,022,630
The depreciation of capital assets used in governmental activities is not reported in the funds.		(1,551,067)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.		(76,321)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.		(27,612)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.		(2,391)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.		540,611
Bond issuance costs and similar items are amortized in the SOA but not in the funds.		(10,030)
(Increase) decrease in accrued interest from beginning of period to end of period.		374
The net revenue (expense) of internal service funds is reported with governmental activities.		27,406
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.		12,858
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.		79,794
Proceeds of leases do not provide revenue in the SOA but are reported as current resources in the funds.		(277,782)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.		<u>489,893</u>
Change in net assets of governmental activities - statement of activities	\$	<u>1,229,140</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUND

DECEMBER 31, 2005

	Nonmajor Internal Service Fund
	<u>Insurance Fund</u>
ASSETS	
<i>Cash and cash equivalents</i>	\$ 169,634
Total Assets	<u>169,634</u>
LIABILITIES	
Current Liabilities:	
<i>Accounts payable</i>	<u>131,469</u>
Total Current Liabilities	<u>131,469</u>
NET ASSETS	
<i>Unreserved</i>	38,165
Total Net Assets	<u>\$ 38,165</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
 IN FUND NET ASSETS - INTERNAL SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Nonmajor Internal Service Fund
	Insurance Fund
OPERATING REVENUES:	
<i>Charges for services</i>	\$ 939,137
Total Operating Revenues	<u>939,137</u>
OPERATING EXPENSES:	
<i>Claims paid</i>	1,125,690
<i>Other expenses</i>	5,658
Total Operating Expenses	<u>1,131,348</u>
Operating Income (Loss)	<u>(192,211)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Interest revenue</i>	3,672
<i>Miscellaneous</i>	215,945
Total Non-operating Revenues (Expenses)	<u>219,617</u>
Change in net assets	27,406
Total net assets, January 1	10,759
Total net assets, December 31	<u>\$ 38,165</u>

**WASHINGTON COUNTY, TEXAS**

## STATEMENT OF CASH FLOWS

## INTERNAL SERVICE FUND

DECEMBER 31, 2005

	Proprietary Fund Type Internal Service Fund
<b>Cash Flows from Operating Activities:</b>	
<i>Cash Received from Customers</i>	\$ 1,158,770
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(1,159,725)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(955)</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Interest and Dividends on Investments</i>	3,672
<b>Net Cash Provided (Used) for Investing Activities</b>	<u>3,672</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,717
<i>Cash and Cash Equivalents at Beginning of Year</i>	166,917
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 169,634</u>
<b>Reconciliation of Operating Income to Net Cash</b>	
<b>Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ (192,211)
<b>Adjustments to Reconcile Operating Income to Net Cash</b>	
<b>Provided by Operating Activities</b>	
<i>Miscellaneous income</i>	215,945
<b>Change in Assets and Liabilities:</b>	
<i>Decrease (Increase) in Receivables</i>	3,688
<i>Increase (Decrease) in Accounts Payable</i>	(28,377)
<b>Total Adjustments</b>	<u>191,256</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (955)</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

## STATEMENT OF FIDUCIARY NET ASSETS

## FIDUCIARY FUNDS

DECEMBER 31, 2005

	Private-purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 1,444,983	\$ 1,207,694
<i>Due from other funds</i>	--	50,635
Total Assets	<u>1,444,983</u>	<u>1,258,329</u>
<b>LIABILITIES</b>		
<i>Accounts payable</i>	25,000	--
<i>Due to other funds</i>	--	50,635
<i>Due to other governments</i>	--	601,245
<i>Due to others</i>	--	606,449
Total Liabilities	<u>25,000</u>	<u>1,258,329</u>
<b>NET ASSETS</b>		
<i>Held in trust for other purposes</i>	<u>\$ 1,419,983</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Private- Purpose Trusts
<b>Additions:</b>	
<i>Investment Income</i>	\$ 41,676
<i>Lease income</i>	198,990
<i>Miscellaneous</i>	<u>32,414</u>
Total Additions	<u>273,080</u>
<b>Deductions:</b>	
<i>Administrative Expenses</i>	58,265
<i>Payments to schools</i>	<u>206,809</u>
Total Deductions	<u>265,074</u>
<b>Change in Net Assets</b>	8,006
Net Assets-Beginning of the Year	<u>1,411,977</u>
Net Assets-End of the Year	<u>\$ 1,419,983</u>

The accompanying notes are an integral part of this statement.



# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

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

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

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

#### B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

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

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

The County reports the following major governmental funds:

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

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

The *Emergency Medical Service Fund* accounts for the activities of the ambulance service.

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

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

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service fund are charges to the other funds for health insurance costs. Operating expenses for the Internal Service Fund are payments for insurance premiums and administrative costs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### D. Assets, liabilities, and net assets or equity

#### 1. Deposits and investments

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

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

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

#### 2. Receivables and payables

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

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

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

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

#### 3. Inventories and prepaid items

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

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 2005 tax levy is made to fund calendar year 2006. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

#### 5. Capital assets

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

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

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

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

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

#### 6. Compensated absences

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

#### 7. Long-term obligations

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

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

### 8. Fund equity

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

General Fund	
Designated for fair building	\$ 90,000
Designated for soft ball park	25,000
Designated for fire department and first responders	20,500
Designated for fire department training tower	<u>5,000</u>
Total General Fund designated fund balance	<u>\$140,500</u>
 Road and Bridge Special Revenue Fund	
Reserved for inventory	<u>\$78,474</u>
Designated for subdivision road repair	<u>\$ 9,897</u>

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets - governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds." The details of this \$33,146 difference are as follows:

Prepaid expense	\$23,742
Bonds issuance costs	<u>9,404</u>
	<u>\$33,146</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Expenses not requiring the use of current financial resources are not reported as expenditures in the funds." The details of this \$2,391 difference are as follows:

Net change in prepaid expense	<u>\$2,391</u>
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# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

### 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 \$14,092,165. All of the bank balance of \$13,722,719 was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

#### B. Receivables

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

	General	Road and Bridge	Emergency Medical	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,308,921	\$1,251,438	\$ --	\$199,657	\$3,760,016
Accounts receivable	\$ --	\$ --	\$4,969,204	\$ --	\$4,969,204
Allowance for uncollectibles	--	--	(3,808,881)	--	(3,808,881)
Net other receivables	\$ --	\$ --	\$1,160,323	\$ --	\$1,160,323
Fines receivable	\$799,321	\$1,242,812	\$ --	\$ --	\$2,042,133
Allowance for uncollectibles	(362,005)	(715,546)	--	--	(1,077,551)
Net fines receivable	\$437,316	\$527,266	\$ --	\$ --	\$964,582
Other receivables	\$13,935	\$ --	\$ --	\$ --	\$13,935
Intergovernmental	\$588,262	\$5,709	\$ --	\$101,166	\$695,137

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

	Unavailable	Unearned	Total
Current tax levy receivable (2005) (General Fund)	\$ --	\$1,922,159	\$1,922,159
Current tax levy receivable (2005) (Road & Bridge Fund)	--	1,071,368	1,071,368
Current tax levy receivable (2005) (Debt Service Funds)	--	164,160	164,160
Taxes collected in advance (General Fund)	--	3,373,686	3,373,686
Taxes collected in advance (Road & Bridge Fund)	--	1,858,734	1,858,734
Taxes collected in advance (Debt Service Funds)	--	289,208	289,208
Delinquent property taxes receivable (General Fund)	338,185	--	338,185
Delinquent property taxes receivable (Road & Bridge Fund)	170,762	--	170,762
Delinquent property taxes receivable (Debt Service Fund)	34,053	--	34,053
Delinquent fines receivable (General Fund)	335,225	--	335,225
Delinquent fines receivable (Road & Bridge Fund)	527,266	--	527,266
Delinquent ambulance receivables	1,160,323	--	1,160,323
<b>Total deferred/unearned revenue for governmental funds</b>	<b>\$2,565,814</b>	<b>\$8,679,315</b>	<b>\$11,245,129</b>
Reported in financial statements as:			
Deferred revenue			\$ 5,723,501
Taxes collected in advance			<u>5,521,628</u>
<b>Total</b>			<b><u>\$11,245,129</u></b>

### C. Capital assets

Capital asset activity for the year ended December 31, 2005:

	Balance 12/31/04	Additions	Retirements	Completed Construction	Balance 12/31/05
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$67,962	\$ --	\$ --	\$ --	\$67,962
Construction in progress	--	--	--	--	--
<b>Total capital assets not being depreciated</b>	<b>67,962</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>67,962</b>
Capital assets, being depreciated:					
Buildings	7,498,755	--	--	--	7,498,755
Infrastructure	72,878,168	916,457	(134,198)	--	73,660,427
Machinery and equipment	5,344,694	1,106,172	(417,118)	--	6,033,748
<b>Total capital assets being depreciated</b>	<b>85,721,617</b>	<b>2,022,629</b>	<b>(551,316)</b>	<b>--</b>	<b>87,192,930</b>
Less accumulated depreciation for:					
Buildings	(2,748,826)	(223,416)	--	--	(2,972,242)
Infrastructure	(63,949,123)	(792,470)	106,600	--	(64,634,993)
Machinery and equipment	(3,129,284)	(535,181)	368,395	--	(3,296,070)
<b>Total accumulated depreciation</b>	<b>(69,827,233)</b>	<b>(1,551,067)</b>	<b>474,995</b>	<b>--</b>	<b>(70,903,305)</b>
<b>Total capital assets being depreciated, net</b>	<b>15,894,384</b>	<b>471,562</b>	<b>(76,321)</b>	<b>--</b>	<b>16,289,625</b>
<b>Governmental activities capital assets, net</b>	<b>\$15,962,346</b>	<b>\$471,562</b>	<b>(\$76,321)</b>	<b>\$ --</b>	<b>\$16,357,587</b>

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

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

Governmental activities:

General administration	\$109,361
Judicial	11,572
Elections	9,244
Financial administration	5,008
Public facilities	8,937
Public safety	266,619
Public transportation	1,037,844
Health and welfare	87,729
Culture and recreation	<u>14,753</u>
Total depreciation expense - governmental activities	<u><u>\$1,551,067</u></u>

Construction commitments

The County had no active construction projects as of December 31, 2005.

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2005, is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Operating Funds		
Major Funds		
General Fund	\$40,787	\$ --
Nonmajor Funds		
Disaster Relief Special Revenue	--	31,170
Courthouse Security Special Revenue	--	9,617
Total Operating Funds	<u><u>\$40,787</u></u>	<u><u>\$40,787</u></u>



**WASHINGTON COUNTY, TEXAS**

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Fiduciary Funds		
Criminal Justice	\$50,635	\$ --
Justice of the Peace Number 1	--	5,282
Justice of the Peace Number 2	--	8,580
Justice of the Peace Number 3	--	13,640
Justice of the Peace Number 4	--	13,595
County Clerk	--	6,421
District Clerk	--	3,117
Total Fiduciary Funds	<u>\$50,635</u>	<u>\$50,635</u>

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

Interfund transfers:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$65,800	\$462,089
Total Major Funds	<u>65,800</u>	<u>462,089</u>
Nonmajor Governmental Funds		
District Attorney	270,000	--
EMS Deprecation	217,494	1,039
EMS Donation	1,039	--
Check and Process	--	5,000
Courthouse Security	--	50,000
Tobacco Settlement	--	36,205
Ltd Tax Refunding Bonds	--	3,000
Tax Note Series - 2004	3,000	--
Total Nonmajor governmental funds	<u>491,533</u>	<u>95,244</u>
Totals	<u>\$557,333</u>	<u>\$557,333</u>

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, 2005

### 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.

#### General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 12/31/05
General Long-Term Debt Issues					
General Obligation Debt:					
Permanent Improvement					
Refunding Bonds	\$1,130,000	01/27/04	09/01/06	2.60%-2.675%	\$390,000
Tax Note - Series 2004	\$360,000	01/27/04	09/01/07	2.70%	360,000
Notes Payable					
Building	\$450,000	12/22/98	12/26/13	5.90%	288,180
Total General Long-Term Debt					<u>\$1,038,180</u>

#### Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Note Payable		Total
	Principal	Interest	Principal	Interest	
2006	\$390,000	\$20,153	\$29,052	\$16,225	\$455,430
2007	360,000	9,720	30,813	14,464	414,997
2008	--	--	32,681	12,596	45,277
2009	--	--	34,662	10,615	45,277
2010	--	--	36,763	8,514	45,277
2011-2013	--	--	124,209	11,620	135,829
Total	<u>\$750,000</u>	<u>\$29,873</u>	<u>\$288,180</u>	<u>\$74,034</u>	<u>\$1,142,087</u>

#### Capital Lease Obligations Currently Outstanding:

	Original	Date of	Final	Interest	Balance
2004 Gradall SL3100	\$196,757	01/27/04	01/28/08	4.04%	\$80,177
2004 John Deere Motor Grader	133,342	05/10/04	05/10/07	4.00%	66,618
Pitney Bowes Mailing System	17,614	12/30/02	1/06/08	4.51%	7,523
2005 International truck	68,122	2/24/05	3/01/07	5.10%	44,276
Terex Reclaiming Machine	\$233,506	11/23/05	1/15/10	4.09%	233,506
Total Leases Payable					<u>\$432,100</u>

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

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

Year	Total
2006	\$156,512
2007	156,512
2008	93,353
2009	50,817
2010	50,817
Total payments	508,011
Less imputed interest	(75,911)
Total Capital Lease Obligations	<u>\$432,100</u>

### CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2005, was as follows:

	Balance 12/31/04	Additions	Retirements	Balance 12/31/05	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$1,125,000	\$ --	(\$375,000)	\$750,000	\$390,000
Notes payable	315,571	--	(27,391)	288,180	29,052
Capital lease obligations	292,537	277,782	(138,219)	432,100	145,112
Compensated absences	145,009	132,152	(145,009)	132,152	132,152
Governmental activity Long-Term Liabilities	<u>\$1,878,117</u>	<u>\$409,934</u>	<u>(\$685,619)</u>	<u>\$1,602,432</u>	<u>\$696,316</u>

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

#### IV. OTHER INFORMATION

##### A. Risk management

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

The County uses a medical self-insurance fund to pay medical and dental claims of the County employees and their covered dependents and minimize the total cost of annual medical insurance to the County. Medical claims exceeding \$50,000 per covered individual or, approximately \$1,262,265, in the aggregate for the group, are covered through a private insurance carrier. Additionally, life insurance policy premiums for each employee are paid through the fund. The self-insurance fund is funded by charges to other funds and charges to employees

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

for extended benefits at their option. The County does not believe that there are material claims incurred but not reported as of December 31, 2005.

	12/31/05	12/31/04
Claims payable beginning of year	\$159,846	\$194,786
Claims incurred	1,131,348	1,308,399
Payment on claims	(1,159,725)	(1,343,339)
Claims payable end of year	<u>\$131,469</u>	<u>\$159,846</u>

### C. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. At December 31, 2005, after consultation with the County's attorney, the County is not aware of any pending litigation.

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

### D. Employee Retirement Systems and Pension Plans

#### 1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 559 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

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

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

### 2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 9.37% for calendar year 2005.

The contribution rate payable by the employee members is the rate of 7% as adopted by the commissioner's court. The employee contribution rate and the employer contribution rate may be changed by the commissioners court with the options available in the TCDRS Act.

### 3. Annual Pension Cost

For the County's accounting year ended December 31, 2005, the annual pension cost for the TCDRS plan for its employees was \$542,846 and the actual contributions were \$542,846.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2003, the basis for determining the contribution rates for calendar year 2005. The December 31, 2004 actuarial valuation is the most recent valuation.

#### Actuarial Valuation Information

Actuarial valuation date	12/31/04	12/31/03	12/31/02
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period in years	20.0	20.0	20.0
Actuarial valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment.	Long-term appreciation with adjustment.
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.50%	5.50%	5.50%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

#### Trend Information

Accounting year ended	12/31/04	12/31/04	12/31/03
Annual Pension Cost (APC)	\$542,846	\$421,449	\$402,624
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2005

### Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/04	12/31/03	12/31/02
Actuarial value of assets	\$9,783,538	\$8,468,939	\$7,520,423
Actuarial Accrued Liability (AAL)	\$12,120,938	\$10,587,961	\$8,931,415
Unfunded AAL (UAAL)	\$2,337,400	\$2,119,022	\$1,410,992
Funded Ratio	80.72%	79.99%	84.20%
Annual Covered Payroll (actuarial)	\$5,552,685	\$5,397,099	\$5,016,044
UAAL as a Percentage of Covered Payroll	42.10%	39.26%	28.12%

#### E. Restatement

##### 1. Unrecorded Deposit In Transit

Cash in the Insurance Internal Service Fund was understated because a deposit in transit for insurance charges to other funds was not recorded. The following amounts should be restated:

	As Reported		As Restated
	12/31/04	Restatement	12/31/04
Insurance Internal Service Fund			
Cash	\$96,217	\$70,700	\$166,917
Beginning net assets	(25,551)	63,227	37,676
Charges for services	1,031,285	7,473	1,038,758

##### 2. Effect of Restatement on Net Assets

Following is a summary of the above restatement on the government-wide net assets:

	Government-wide
	Net Assets
As previously reported - December 31, 2004	\$22,086,020
Unrecorded deposit	70,700
As restated - December 31, 2004	<u>\$22,156,720</u>

## *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, 2005**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>				
Ad valorem tax	\$ 5,271,914	\$ 5,271,914	\$ 5,016,686	\$ (255,228)
Penalty and interest	75,000	75,000	84,551	9,551
Sales and other taxes	1,541,000	1,541,000	1,675,448	134,448
<b>Total Taxes</b>	<b>6,887,914</b>	<b>6,887,914</b>	<b>6,776,685</b>	<b>(111,229)</b>
<i>Intergovernmental</i>				
Federal shared revenues	81,000	81,000	19,995	(61,005)
State shared revenues	102,371	107,353	123,613	16,260
Other governments - prisoner housing	40,000	40,000	104,198	64,198
<b>Total Intergovernmental</b>	<b>223,371</b>	<b>228,353</b>	<b>247,806</b>	<b>19,453</b>
<i>Licenses, permits and fees</i>				
Licenses, permits and fees	41,750	41,750	33,988	(7,762)
<b>Total Licenses, permits and fees</b>	<b>41,750</b>	<b>41,750</b>	<b>33,988</b>	<b>(7,762)</b>
<i>Fines and forfeitures</i>				
Fines and forfeitures	512,000	512,000	635,048	123,048
<b>Total Fines and forfeitures</b>	<b>512,000</b>	<b>512,000</b>	<b>635,048</b>	<b>123,048</b>
<i>Charges for services</i>				
Fees of office	637,850	637,850	603,959	(33,891)
Justice court number one fees	37,650	37,650	36,647	(1,003)
Justice court number one two	27,000	27,000	24,991	(2,009)
Justice court number one three	37,600	37,600	49,131	11,531
Justice court number one four	42,500	42,500	60,908	18,408
<b>Total Charges for services</b>	<b>782,600</b>	<b>782,600</b>	<b>775,636</b>	<b>(6,964)</b>
<i>Interest</i>				
Interest	300,000	300,000	247,199	(52,801)
<b>Total Interest</b>	<b>300,000</b>	<b>300,000</b>	<b>247,199</b>	<b>(52,801)</b>
<i>Miscellaneous</i>				
Rent	201,000	201,000	179,657	(21,343)
Miscellaneous	110,000	110,000	116,518	6,518
<b>Total Miscellaneous</b>	<b>311,000</b>	<b>311,000</b>	<b>296,175</b>	<b>(14,825)</b>
<b>Total revenues</b>	<b>9,059,135</b>	<b>9,064,117</b>	<b>9,012,537</b>	<b>(51,580)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel services	90,437	91,037	90,921	116
Benefits	21,908	23,408	22,451	957
Supplies	2,900	2,400	1,529	871
Other services and charges	5,800	4,200	2,685	1,515
<b>Total County Judge</b>	<b>121,045</b>	<b>121,045</b>	<b>117,586</b>	<b>3,459</b>



**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

**EXHIBIT B-1**  
Page 2 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 50,587	\$ 50,587	\$ 50,528	\$ 59
<i>Benefits</i>	10,332	10,532	9,485	1,047
<i>Supplies</i>	3,000	2,800	676	2,124
<i>Other services and charges</i>	2,800	2,800	1,557	1,243
<i>Capital outlay</i>	12,900	12,900	--	12,900
<i>Total Courthouse Receptionist</i>	<u>79,619</u>	<u>79,619</u>	<u>62,246</u>	<u>17,373</u>
<i>County Communications</i>				
<i>Other services and charges</i>	42,500	42,500	38,882	3,618
<i>Total County Communications</i>	<u>42,500</u>	<u>42,500</u>	<u>38,882</u>	<u>3,618</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	154,043	154,043	153,865	178
<i>Benefits</i>	43,616	43,516	35,339	8,177
<i>Supplies</i>	--	200	150	50
<i>Other services and charges</i>	9,300	9,200	8,963	237
<i>Total Commissioner's Court</i>	<u>206,959</u>	<u>206,959</u>	<u>198,317</u>	<u>8,642</u>
<i>County Clerk</i>				
<i>Personnel services</i>	179,570	180,420	180,344	76
<i>Benefits</i>	31,640	34,240	32,643	1,597
<i>Supplies</i>	18,650	18,840	14,730	4,110
<i>Other services and charges</i>	10,140	10,840	9,772	1,068
<i>Total County Clerk</i>	<u>240,000</u>	<u>244,340</u>	<u>237,489</u>	<u>6,851</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	19,534	19,234	19,169	65
<i>Benefits</i>	3,718	4,418	4,178	240
<i>Supplies</i>	1,125	1,125	802	323
<i>Other services and charges</i>	1,400	1,400	1,153	247
<i>Total Veteran's Office</i>	<u>25,777</u>	<u>26,177</u>	<u>25,302</u>	<u>875</u>
<i>County Auditor</i>				
<i>Personnel services</i>	111,416	111,416	110,981	435
<i>Benefits</i>	20,758	22,558	21,684	874
<i>Supplies</i>	4,350	2,550	2,144	406
<i>Other services and charges</i>	7,850	7,850	3,148	4,702
<i>Total County Auditor</i>	<u>144,374</u>	<u>144,374</u>	<u>137,957</u>	<u>6,417</u>
<i>Nondepartmental</i>				
<i>Benefits</i>	1,012,500	915,550	852,479	63,071
<i>Supplies</i>	4,000	4,000	1,596	2,404
<i>Other services and charges</i>	366,000	333,500	272,780	60,720
<i>Capital outlay</i>	95,696	47,075	45,318	1,757
<i>Total Nondepartmental</i>	<u>1,478,196</u>	<u>1,300,125</u>	<u>1,172,173</u>	<u>127,952</u>
<i>Total General Administration</i>	<u>2,338,470</u>	<u>2,165,139</u>	<u>1,989,952</u>	<u>175,187</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Court</i>				
Personnel services	\$ 88,466	\$ 88,466	\$ 83,401	\$ 5,065
Benefits	14,700	16,300	13,237	3,063
Supplies	3,000	2,800	2,470	330
Other services and charges	184,207	187,407	181,076	6,331
<b>Total District Court</b>	<b>290,373</b>	<b>294,973</b>	<b>280,184</b>	<b>14,789</b>
<i>District Clerk</i>				
Personnel services	181,089	181,689	181,544	145
Benefits	32,088	35,288	33,900	1,388
Supplies	15,500	11,900	10,642	1,258
Other services and charges	8,500	8,800	7,866	934
Capital outlay	4,500	4,000	1,820	2,180
<b>Total District Clerk</b>	<b>241,677</b>	<b>241,677</b>	<b>235,772</b>	<b>5,905</b>
<i>County Court at Law</i>				
Personnel services	121,367	124,587	124,499	88
Benefits	19,520	21,240	21,078	162
Supplies	4,200	3,200	2,856	344
Other services and charges	80,012	95,872	95,422	450
<b>Total County Court at Law</b>	<b>225,099</b>	<b>244,899</b>	<b>243,855</b>	<b>1,044</b>
<i>Justice Court Number One</i>				
Personnel services	63,787	63,687	62,299	1,388
Benefits	11,690	12,790	11,845	945
Supplies	2,500	2,200	1,448	752
Other services and charges	5,300	4,965	4,631	334
<b>Total Justice Court Number One</b>	<b>83,277</b>	<b>83,642</b>	<b>80,223</b>	<b>3,419</b>
<i>Justice Court Number Two</i>				
Personnel services	60,989	60,989	60,914	75
Benefits	15,636	16,536	15,843	693
Supplies	2,800	2,200	1,331	869
Other services and charges	4,575	4,275	3,906	369
<b>Total Justice Court Number Two</b>	<b>84,000</b>	<b>84,000</b>	<b>81,994</b>	<b>2,006</b>
<i>Justice Court Number Three</i>				
Personnel services	86,550	86,550	85,330	1,220
Benefits	15,654	16,754	15,809	945
Supplies	3,850	4,750	4,696	54
Other services and charges	6,200	6,535	6,162	373
<b>Total Justice Court Number Three</b>	<b>112,254</b>	<b>114,589</b>	<b>111,997</b>	<b>2,592</b>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 64,325	\$ 64,325	\$ 64,250	\$ 75
<i>Benefits</i>	15,484	17,334	16,800	534
<i>Supplies</i>	3,200	2,200	2,119	81
<i>Other services and charges</i>	7,000	6,750	6,215	535
<i>Total Justice Court Number Four</i>	<u>90,009</u>	<u>90,609</u>	<u>89,384</u>	<u>1,225</u>
<i>Total Judicial</i>	<u>1,126,689</u>	<u>1,154,389</u>	<u>1,123,409</u>	<u>30,980</u>
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	200,776	209,926	209,162	764
<i>Benefits</i>	33,244	33,644	33,456	188
<i>Supplies</i>	6,800	5,800	5,376	424
<i>Other services and charges</i>	10,360	10,960	10,357	603
<i>Total County Attorney</i>	<u>251,180</u>	<u>260,330</u>	<u>258,351</u>	<u>1,979</u>
<i>Total Legal</i>	<u>251,180</u>	<u>260,330</u>	<u>258,351</u>	<u>1,979</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	2,200	2,100	1,176	924
<i>Supplies</i>	6,000	4,660	4,655	5
<i>Other services and charges</i>	9,600	9,700	8,670	1,030
<i>Capital outlay</i>	100,000	222,200	222,190	10
<i>Total Elections</i>	<u>117,800</u>	<u>238,660</u>	<u>236,691</u>	<u>1,969</u>
<i>Total Elections</i>	<u>117,800</u>	<u>238,660</u>	<u>236,691</u>	<u>1,969</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	123,623	125,123	124,693	430
<i>Benefits</i>	21,024	23,724	23,286	438
<i>Supplies</i>	5,000	3,330	3,136	194
<i>Other services and charges</i>	14,300	18,370	17,786	584
<i>Total Tax Assessor Collector</i>	<u>163,947</u>	<u>170,547</u>	<u>168,901</u>	<u>1,646</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	166,863	166,863	166,360	503
<i>Benefits</i>	29,310	32,535	31,604	931
<i>Supplies</i>	14,800	11,575	9,097	2,478
<i>Other services and charges</i>	13,000	13,000	10,418	2,582
<i>Total County Treasurer</i>	<u>223,973</u>	<u>223,973</u>	<u>217,479</u>	<u>6,494</u>
<i>Appraisal District</i>				
<i>Other services and charges</i>	101,733	102,934	102,865	69
<i>Total Appraisal District</i>	<u>101,733</u>	<u>102,934</u>	<u>102,865</u>	<u>69</u>
<i>Total Financial Administration</i>	<u>489,653</u>	<u>497,454</u>	<u>489,245</u>	<u>8,209</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	\$ 71,542	\$ 74,242	\$ 73,026	\$ 1,216
<i>Benefits</i>	14,396	16,296	14,998	1,298
<i>Supplies</i>	30,000	31,200	28,993	2,207
<i>Other services and charges</i>	67,450	61,650	56,270	5,380
<i>Capital outlay</i>	10,000	10,000	--	10,000
<i>Total County Courthouse</i>	<u>193,388</u>	<u>193,388</u>	<u>173,287</u>	<u>20,101</u>
<i>Total Public Facilities</i>	<u>193,388</u>	<u>193,388</u>	<u>173,287</u>	<u>20,101</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	10,605	10,605	10,196	409
<i>Benefits</i>	2,910	5,480	5,171	309
<i>Supplies</i>	800	450	440	10
<i>Other services and charges</i>	650	650	581	69
<i>Total Constable Number One</i>	<u>14,965</u>	<u>17,185</u>	<u>16,388</u>	<u>797</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	56,775	57,245	57,148	97
<i>Benefits</i>	22,148	24,978	24,666	312
<i>Supplies</i>	2,000	1,725	1,579	146
<i>Other services and charges</i>	7,650	7,325	6,619	706
<i>Total Constable Number Two</i>	<u>88,573</u>	<u>91,273</u>	<u>90,012</u>	<u>1,261</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	10,605	10,605	10,592	13
<i>Benefits</i>	3,624	3,994	3,774	220
<i>Supplies</i>	1,300	1,130	506	624
<i>Other services and charges</i>	600	400	343	57
<i>Total Constable Number Three</i>	<u>16,129</u>	<u>16,129</u>	<u>15,215</u>	<u>914</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	10,605	10,605	10,592	13
<i>Benefits</i>	4,408	4,858	4,776	82
<i>Supplies</i>	1,000	550	47	503
<i>Other services and charges</i>	650	650	178	472
<i>Total Constable Number Four</i>	<u>16,663</u>	<u>16,663</u>	<u>15,593</u>	<u>1,070</u>
<i>Sheriff</i>				
<i>Personnel services</i>	875,821	875,821	856,692	19,129
<i>Benefits</i>	156,500	173,200	159,023	14,177
<i>Supplies</i>	33,500	39,175	32,152	7,023
<i>Other services and charges</i>	234,000	264,982	259,326	5,656
<i>Capital outlay</i>	97,000	88,725	86,516	2,209
<i>Total Sheriff</i>	<u>1,396,821</u>	<u>1,441,903</u>	<u>1,393,709</u>	<u>48,194</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 28,826	\$ 28,826	\$ 28,793	\$ 33
<i>Benefits</i>	5,174	5,726	5,692	34
<i>Supplies</i>	5,000	3,948	3,908	40
<i>Other services and charges</i>	3,100	4,400	4,184	216
<i>Total Department of Public Safety</i>	<u>42,100</u>	<u>42,900</u>	<u>42,577</u>	<u>323</u>
<i>County Jail</i>				
<i>Personnel services</i>	892,121	860,721	809,795	50,926
<i>Benefits</i>	158,700	170,450	149,666	20,784
<i>Supplies</i>	161,000	176,050	173,696	2,354
<i>Other services and charges</i>	139,000	124,700	121,048	3,652
<i>Capital outlay</i>	10,000	20,900	20,861	39
<i>Total County Jail</i>	<u>1,360,821</u>	<u>1,352,821</u>	<u>1,275,066</u>	<u>77,755</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,000	1,000	--	1,000
<i>Other services and charges</i>	1,925	1,925	164	1,761
<i>Total Adult Probation</i>	<u>2,925</u>	<u>2,925</u>	<u>164</u>	<u>2,761</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	2,000	1,331	669
<i>Other services and charges</i>	99,175	99,175	89,199	9,976
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>101,175</u>	<u>101,175</u>	<u>90,530</u>	<u>10,645</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	3,000	3,000	2,530	470
<i>Benefits</i>	10,500	11,700	11,329	371
<i>Supplies</i>	5,000	9,300	9,264	36
<i>Other services and charges</i>	88,900	82,400	79,025	3,375
<i>Total Fire Protection</i>	<u>107,400</u>	<u>106,400</u>	<u>102,148</u>	<u>4,252</u>
<i>National Guard</i>				
<i>Other services and charges</i>	300	300	300	--
<i>Total National Guard</i>	<u>300</u>	<u>300</u>	<u>300</u>	<u>--</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	9,600	14,100	14,100	--
<i>Benefits</i>	1,000	400	274	126
<i>Supplies</i>	1,500	2,100	1,641	459
<i>Other services and charges</i>	2,500	3,500	2,539	961
<i>Capital outlay</i>	--	11,000	10,991	9
<i>Total Emergency Management</i>	<u>14,600</u>	<u>31,100</u>	<u>29,545</u>	<u>1,555</u>
<i>Total Public Safety</i>	<u>3,162,472</u>	<u>3,220,774</u>	<u>3,071,247</u>	<u>149,527</u>
<i>Health and welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	243,350	243,350	195,427	47,923
<i>Total Social Services</i>	<u>243,350</u>	<u>243,350</u>	<u>195,427</u>	<u>47,923</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

**EXHIBIT B-1**  
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Indigent Health Care</i>				
<i>Supplies</i>	\$ 30,000	\$ 38,300	\$ 37,988	\$ 312
<i>Other services and charges</i>	373,730	313,130	221,637	91,493
<i>Total Indigent Health Care</i>	<u>403,730</u>	<u>351,430</u>	<u>259,625</u>	<u>91,805</u>
<i>Health Department</i>				
<i>Personnel services</i>	8,900	9,000	8,921	79
<i>Other services and charges</i>	66,200	69,100	32,160	36,940
<i>Total Health Department</i>	<u>75,100</u>	<u>78,100</u>	<u>41,081</u>	<u>37,019</u>
<i>Environmental</i>				
<i>Personnel services</i>	62,403	63,403	63,166	237
<i>Benefits</i>	10,640	11,892	11,623	269
<i>Supplies</i>	6,300	6,348	4,397	1,951
<i>Other services and charges</i>	26,600	24,300	14,235	10,065
<i>Capital outlay</i>	29,000	29,000	18,883	10,117
<i>Total Environmental</i>	<u>134,943</u>	<u>134,943</u>	<u>112,304</u>	<u>22,639</u>
<i>Total Health and Welfare</i>	<u>857,123</u>	<u>807,823</u>	<u>608,437</u>	<u>199,386</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	19,500	19,500	19,156	344
<i>Total Education - Library</i>	<u>19,500</u>	<u>19,500</u>	<u>19,156</u>	<u>344</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	113,174	118,574	117,947	627
<i>Benefits</i>	19,740	22,292	21,931	361
<i>Supplies</i>	20,500	23,950	23,267	683
<i>Other services and charges</i>	112,300	124,618	119,382	5,236
<i>Capital outlay</i>	205,000	186,480	183,832	2,648
<i>Total Fairgrounds</i>	<u>470,714</u>	<u>475,914</u>	<u>466,359</u>	<u>9,555</u>
<i>Softball</i>				
<i>Other services and charges</i>	25,000	25,000	25,000	--
<i>Total Softball</i>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
<i>Total Culture and Recreation</i>	<u>515,214</u>	<u>520,414</u>	<u>510,515</u>	<u>9,899</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	84,678	84,278	84,138	140
<i>Benefits</i>	24,188	23,788	22,442	1,346
<i>Supplies</i>	6,000	8,650	8,214	436
<i>Other services and charges</i>	13,300	12,650	12,506	144
<i>Total Extension Service</i>	<u>128,166</u>	<u>129,366</u>	<u>127,300</u>	<u>2,066</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	2,000	2,000	2,000	--
<i>Total Soil Conservation</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>--</u>
<i>Total Conservation</i>	<u>130,166</u>	<u>131,366</u>	<u>129,300</u>	<u>2,066</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 65,300	\$ 87,300	\$ 84,675	\$ 2,625
<i>Total Data Processing</i>	<u>65,300</u>	<u>87,300</u>	<u>84,675</u>	<u>2,625</u>
Total expenditures	<u>9,247,455</u>	<u>9,277,037</u>	<u>8,675,109</u>	<u>601,928</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(188,320)</u>	<u>(212,920)</u>	<u>337,428</u>	<u>550,348</u>
Other financing sources (uses):				
<i>Transfers in</i>	65,800	65,800	65,800	--
<i>Transfers out</i>	(487,980)	(487,980)	(462,089)	25,891
<i>Sale of capital assets</i>	1,000	1,000	7,097	6,097
<i>Total other financing sources (uses)</i>	<u>(421,180)</u>	<u>(421,180)</u>	<u>(389,192)</u>	<u>31,988</u>
Net change in fund balances	(609,500)	(634,100)	(51,764)	582,336
Fund balances, January 1	<u>7,512,851</u>	<u>7,512,851</u>	<u>7,512,851</u>	<u>--</u>
Fund balances, December 31	<u>\$ 6,903,351</u>	<u>\$ 6,878,751</u>	<u>\$ 7,461,087</u>	<u>\$ 582,336</u>

WASHINGTON COUNTY, TEXAS  
ROAD AND BRIDGE  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 2,933,747	\$ 2,933,747	\$ 2,698,589	\$ (235,158)
Penalty and interest	45,000	45,000	44,178	(822)
Total Taxes	<u>2,978,747</u>	<u>2,978,747</u>	<u>2,742,767</u>	<u>(235,980)</u>
Intergovernmental				
Federal shared revenues	51,000	51,000	57,895	6,895
Total Intergovernmental	<u>51,000</u>	<u>51,000</u>	<u>57,895</u>	<u>6,895</u>
Licenses, permits and fees				
Licenses, permits and fees	870,000	870,000	862,870	(7,130)
Total Licenses, permits and fees	<u>870,000</u>	<u>870,000</u>	<u>862,870</u>	<u>(7,130)</u>
Fines and forfeitures				
Fines and forfeitures	225,000	225,000	231,487	6,487
Total Fines and forfeitures	<u>225,000</u>	<u>225,000</u>	<u>231,487</u>	<u>6,487</u>
Charges for services				
Fees of office	--	--	1,113	1,113
Total Charges for services	<u>--</u>	<u>--</u>	<u>1,113</u>	<u>1,113</u>
Interest				
Interest	10,000	10,000	13,227	3,227
Total Interest	<u>10,000</u>	<u>10,000</u>	<u>13,227</u>	<u>3,227</u>
Miscellaneous				
Miscellaneous	1,000	1,000	8,643	7,643
Total Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>8,643</u>	<u>7,643</u>
Total revenues	<u>4,135,747</u>	<u>4,135,747</u>	<u>3,918,002</u>	<u>(217,745)</u>
Expenditures:				
Current:				
Public transportation				
Personnel services	921,655	907,455	857,641	49,814
Benefits	363,600	375,600	331,465	44,135
Supplies	281,800	274,000	266,359	7,641
Other services and charges	424,142	553,142	530,015	23,127
Capital outlay	2,157,550	2,315,550	2,237,804	77,746
Total Public Transportation	<u>4,148,747</u>	<u>4,425,747</u>	<u>4,223,284</u>	<u>202,463</u>
Total expenditures	<u>4,148,747</u>	<u>4,425,747</u>	<u>4,223,284</u>	<u>202,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,000)</u>	<u>(290,000)</u>	<u>(305,282)</u>	<u>(15,282)</u>
Other financing sources (uses):				
Sale of capital assets	13,000	13,000	34,826	21,826
Total other financing sources (uses)	<u>13,000</u>	<u>13,000</u>	<u>34,826</u>	<u>(21,826)</u>
Net change in fund balances	--	(277,000)	(270,456)	6,544
Fund balances, January 1	2,277,121	2,277,121	2,277,121	--
Fund balances, December 31	<u>\$ 2,277,121</u>	<u>\$ 2,000,121</u>	<u>\$ 2,006,665</u>	<u>\$ 6,544</u>



**WASHINGTON COUNTY, TEXAS**  
**EMERGENCY MEDICAL SERVICE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Charges for services</i>				
<i>Charges to customers</i>	950,000	950,000	1,077,511	127,511
<i>Total Charges for services</i>	950,000	950,000	1,077,511	127,511
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	--	--	1,920	1,920
<i>Total Miscellaneous</i>	--	--	1,920	1,920
<i>Total revenues</i>	950,000	950,000	1,079,431	129,431
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	636,039	685,539	670,195	15,344
<i>Benefits</i>	225,000	216,000	210,561	5,439
<i>Supplies</i>	60,500	76,300	73,126	3,174
<i>Other services and charges</i>	120,550	161,550	155,694	5,856
<i>Capital outlay</i>	5,000	5,000	4,859	141
<i>Total Emergency Medical Services</i>	1,047,089	1,144,389	1,114,435	29,954
<i>Total Health and Welfare</i>	1,047,089	1,144,389	1,114,435	29,954
<i>Total expenditures</i>	1,047,089	1,144,389	1,114,435	29,954
Excess (deficiency) of revenues over (under) expenditures	(97,089)	(194,389)	(35,004)	159,385
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	97,089	--	--	--
<i>Total other financing sources (uses)</i>	97,089	--	--	--
<i>Net change in fund balances</i>	--	(194,389)	(35,004)	159,385
Fund balances, January 1	196,530	196,530	196,530	--
Fund balances, December 31	\$ 196,530	\$ 2,141	\$ 161,526	\$ 159,385

## WASHINGTON COUNTY, TEXAS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2005

#### A. Budgetary Information

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

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

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

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

#### B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2005, expenditures exceeded appropriations by \$9,102 in the EMS Depreciation Special Revenue Fund.

#### C. At December 31, 2005, no fund had a deficit.

# WASHINGTON COUNTY, TEXAS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2005

### D. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	(\$51,764)	\$330,834	(\$61,074)	\$217,996
Road & Bridge	(277,000)	298,418	(297,043)	(275,625)
Juvenile Boot Camp	9,055	(16,787)	1,281	(6,451)
District Attorney	23,407	(2,065)	(1,475)	19,867
Emergency Medical Service	(35,004)	1	(10,166)	(45,169)
EMS Depreciation	27,976	--	--	27,976
County Clerk Record Management	22,156	--	--	22,156
Records Management District Clerk	1,938	--	--	1,938
LTD Tax Refunding Bonds	20,668	(13,854)	--	6,814
Tax Note Series 2004	2,649	(2,259)	--	390

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*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund  Fingerprint Construction	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,233,824	\$ 132,285	\$ 26,044	\$ 1,392,153
Receivables:				
<i>Taxes</i>	--	199,657	--	199,657
<i>Intergovernmental</i>	101,166	--	--	101,166
Restricted assets:				
<i>Cash and cash equivalents</i>	--	289,208	--	289,208
<b>Total Assets</b>	<u>\$ 1,334,990</u>	<u>\$ 621,150</u>	<u>\$ 26,044</u>	<u>\$ 1,982,184</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 39,712	\$ --	\$ --	\$ 39,712
<i>Accrued liabilities and other payables</i>	15,966	--	--	15,966
<i>Due to other funds</i>	40,787	--	--	40,787
<i>Deferred revenue</i>	--	198,212	--	198,212
<i>Taxes collected in advance</i>	--	289,208	--	289,208
<b>Total Liabilities</b>	<u>96,465</u>	<u>487,420</u>	<u>--</u>	<u>583,885</u>
Fund balances:				
Reserved for:				
<i>Debt service</i>	--	133,730	--	133,730
Unreserved, undesignated, reported in:				
<i>Special revenue funds</i>	1,238,525	--	--	1,238,525
<i>Capital projects fund</i>	--	--	26,044	26,044
<b>Total fund balances</b>	<u>1,238,525</u>	<u>133,730</u>	<u>26,044</u>	<u>1,398,299</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,334,990</u>	<u>\$ 621,150</u>	<u>\$ 26,044</u>	<u>\$ 1,982,184</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund Fingerprint Construction	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ --	\$ 403,009	\$ --	\$ 403,009
<i>Intergovernmental</i>	879,920	--	--	879,920
<i>Charges for services</i>	128,827	--	--	128,827
<i>Interest</i>	19,810	9,885	681	30,376
<i>Miscellaneous</i>	61,160	--	--	61,160
Total revenues	<u>1,089,717</u>	<u>412,894</u>	<u>681</u>	<u>1,503,292</u>
Expenditures:				
Current:				
<i>General administration</i>	40,278	--	--	40,278
<i>Judicial</i>	519,830	--	--	519,830
<i>Legal</i>	800	--	--	800
<i>Public facilities</i>	14,917	--	--	14,917
<i>Public safety</i>	75,572	--	--	75,572
<i>Health and welfare</i>	738,919	--	--	738,919
Debt service:				
<i>Principal</i>	--	375,000	--	375,000
<i>Interest and fiscal charges</i>	--	30,690	--	30,690
Total expenditures	<u>1,390,316</u>	<u>405,690</u>	<u>--</u>	<u>1,796,006</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(300,599)</u>	<u>7,204</u>	<u>681</u>	<u>(292,714)</u>
Other financing sources (uses):				
<i>Transfers in</i>	488,533	3,000	--	491,533
<i>Transfers out</i>	<u>(92,244)</u>	<u>(3,000)</u>	<u>--</u>	<u>(95,244)</u>
Total other financing sources (uses)	<u>396,289</u>	<u>--</u>	<u>--</u>	<u>396,289</u>
Net change in fund balances	95,690	7,204	681	103,575
Fund balances, January 1	<u>1,142,835</u>	<u>126,526</u>	<u>25,363</u>	<u>1,294,724</u>
Fund balances, December 31	<u>\$ 1,238,525</u>	<u>\$ 133,730</u>	<u>\$ 26,044</u>	<u>\$ 1,398,299</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2005

	Juvenile Boot Camp	District Attorney	EMS Depreciation	Disaster Relief
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 54,503	\$ 325,850	\$ 25,419	\$ --
<i>Intergovernmental receivables</i>	--	--	--	62,666
<b>Total Assets</b>	<u>\$ 54,503</u>	<u>\$ 325,850</u>	<u>\$ 25,419</u>	<u>\$ 62,666</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 633	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	15,966	--	--
<i>Due to other funds</i>	--	--	--	31,170
<b>Total Liabilities</b>	<u>--</u>	<u>16,599</u>	<u>--</u>	<u>31,170</u>
Fund balances:				
<i>Unreserved, undesignated</i>	<u>54,503</u>	<u>309,251</u>	<u>25,419</u>	<u>31,496</u>
<b>Total fund balances</b>	<u>54,503</u>	<u>309,251</u>	<u>25,419</u>	<u>31,496</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 54,503</u>	<u>\$ 325,850</u>	<u>\$ 25,419</u>	<u>\$ 62,666</u>



<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 11,438	\$ 137,299	\$ 14,760	\$ 26,897	\$ 4,934
--	--	--	--	--
<u>\$ 11,438</u>	<u>\$ 137,299</u>	<u>\$ 14,760</u>	<u>\$ 26,897</u>	<u>\$ 4,934</u>
\$ --	\$ 579	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>579</u>	<u>--</u>	<u>--</u>	<u>--</u>
11,438	136,720	14,760	26,897	4,934
<u>11,438</u>	<u>136,720</u>	<u>14,760</u>	<u>26,897</u>	<u>4,934</u>
<u>\$ 11,438</u>	<u>\$ 137,299</u>	<u>\$ 14,760</u>	<u>\$ 26,897</u>	<u>\$ 4,934</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2005

	<u>Child Foster Care</u>	<u>Forfeiture of Assets</u>	<u>C.C. Record Management Preservation</u>	<u>Records Management Preservation DC</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 44,705	\$ 20,973	\$ 62,672	\$ 3,670
<i>Intergovernmental receivables</i>	--	--	--	--
Total Assets	<u>\$ 44,705</u>	<u>\$ 20,973</u>	<u>\$ 62,672</u>	<u>\$ 3,670</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Unreserved, undesignated</i>	<u>44,705</u>	<u>20,973</u>	<u>62,672</u>	<u>3,670</u>
Total fund balances	<u>44,705</u>	<u>20,973</u>	<u>62,672</u>	<u>3,670</u>
Total Liabilities and Fund Balances	<u>\$ 44,705</u>	<u>\$ 20,973</u>	<u>\$ 62,672</u>	<u>\$ 3,670</u>

<u>Boot Camp Special</u>	<u>Record Management Preservation</u>	<u>Courthouse Security</u>	<u>Unclaimed and Abandoned Property</u>	<u>Homeland Security</u>
\$ 973	\$ 93,514	\$ 27,759	\$ 3,347	\$ 508
--	--	--	--	38,500
<u>\$ 973</u>	<u>\$ 93,514</u>	<u>\$ 27,759</u>	<u>\$ 3,347</u>	<u>\$ 39,008</u>
\$ --	\$ --	\$ --	\$ --	\$ 38,500
--	--	--	--	--
--	--	9,617	--	--
--	--	<u>9,617</u>	--	<u>38,500</u>
973	93,514	18,142	3,347	508
<u>973</u>	<u>93,514</u>	<u>18,142</u>	<u>3,347</u>	<u>508</u>
<u>\$ 973</u>	<u>\$ 93,514</u>	<u>\$ 27,759</u>	<u>\$ 3,347</u>	<u>\$ 39,008</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2005

	Community Development Program	Tobacco Settlement	Constable's Training
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 159	\$ 350,789	\$ 5,625
<i>Intergovernmental receivables</i>	--	--	--
<b>Total Assets</b>	<u>\$ 159</u>	<u>\$ 350,789</u>	<u>\$ 5,625</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--
<i>Due to other funds</i>	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Unreserved, undesignated</i>	159	350,789	5,625
<b>Total fund balances</b>	<u>159</u>	<u>350,789</u>	<u>5,625</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 159</u>	<u>\$ 350,789</u>	<u>\$ 5,625</u>

<u>Sheriff's Equipment Grant</u>	<u>Sheriff's Training</u>	<u>Clerks Election</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ 10,460	\$ 4,721	\$ 2,849	\$ 1,233,824
--	--	--	101,166
<u>\$ 10,460</u>	<u>\$ 4,721</u>	<u>\$ 2,849</u>	<u>\$ 1,334,990</u>
\$ --	\$ --	\$ --	\$ 39,712
--	--	--	15,966
--	--	--	40,787
--	--	--	96,465
10,460	4,721	2,849	1,238,525
10,460	4,721	2,849	1,238,525
<u>\$ 10,460</u>	<u>\$ 4,721</u>	<u>\$ 2,849</u>	<u>\$ 1,334,990</u>

# WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Juvenile Boot Camp	District Attorney	EMS Depreciation	Disaster Relief
Revenues:				
Intergovernmental	\$ 4,213	\$ 265,230	\$ --	\$ 62,666
Charges for services	--	--	--	--
Interest	--	--	297	--
Miscellaneous	--	4,467	--	--
Total revenues	<u>4,213</u>	<u>269,697</u>	<u>297</u>	<u>62,666</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	519,830	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	10,664	--	--	--
Health and welfare	--	--	193,605	31,170
Total expenditures	<u>10,664</u>	<u>519,830</u>	<u>193,605</u>	<u>31,170</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,451)</u>	<u>(250,133)</u>	<u>(193,308)</u>	<u>31,496</u>
Other financing sources (uses):				
Transfers in	--	270,000	217,494	--
Transfers out	--	--	(1,039)	--
Total other financing sources (uses)	<u>--</u>	<u>270,000</u>	<u>216,455</u>	<u>--</u>
Net change in fund balances	(6,451)	19,867	23,147	31,496
Fund balances, January 1	60,954	289,384	2,272	--
Fund balances, December 31	<u>\$ 54,503</u>	<u>\$ 309,251</u>	<u>\$ 25,419</u>	<u>\$ 31,496</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	12,701	21,136	--
--	1,361	73	--	--
21,968	1,654	--	--	362
<u>21,968</u>	<u>3,015</u>	<u>12,774</u>	<u>21,136</u>	<u>362</u>
--	4,081	12,128	--	--
--	--	--	--	--
--	--	--	800	--
--	--	--	--	--
--	--	--	--	157
17,999	--	--	--	--
<u>17,999</u>	<u>4,081</u>	<u>12,128</u>	<u>800</u>	<u>157</u>
3,969	(1,066)	646	20,336	205
1,039	--	--	--	--
--	--	--	(5,000)	--
<u>1,039</u>	<u>--</u>	<u>--</u>	<u>(5,000)</u>	<u>--</u>
5,008	(1,066)	646	15,336	205
6,430	137,786	14,114	11,561	4,729
<u>\$ 11,438</u>	<u>\$ 136,720</u>	<u>\$ 14,760</u>	<u>\$ 26,897</u>	<u>\$ 4,934</u>

# WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Child Foster Care	Forfeiture of Assets	C.C. Record Management Preservation	Records Management Preservation DC
<b>Revenues:</b>				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	44,960	1,870
<i>Interest</i>	2,303	23	1,265	68
<i>Miscellaneous</i>	11,665	20,790	--	--
<b>Total revenues</b>	<u>13,968</u>	<u>20,813</u>	<u>46,225</u>	<u>1,938</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	24,069	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	16,328	--	--	--
<b>Total expenditures</b>	<u>16,328</u>	<u>--</u>	<u>24,069</u>	<u>--</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(2,360)</u>	 <u>20,813</u>	 <u>22,156</u>	 <u>1,938</u>
 <b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 (2,360)	 20,813	 22,156	 1,938
 Fund balances, January 1	 47,065	 160	 40,516	 1,732
<b>Fund balances, December 31</b>	<b><u>\$ 44,705</u></b>	<b><u>\$ 20,973</u></b>	<b><u>\$ 62,672</u></b>	<b><u>\$ 3,670</u></b>



<u>Boot Camp Special</u>	<u>Record Management Preservation</u>	<u>Courthouse Security</u>	<u>Unclaimed and Abandoned Property</u>	<u>Homeland Security</u>
\$ --	\$ --	\$ --	\$ --	\$ 42,972
--	14,336	33,452	--	372
25	2,235	681	85	14
--	--	--	254	--
<u>25</u>	<u>16,571</u>	<u>34,133</u>	<u>339</u>	<u>43,358</u>
--	--	--	--	--
--	--	--	--	--
--	--	14,917	--	--
--	--	--	--	48,934
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>14,917</u>	<u>--</u>	<u>48,934</u>
<u>25</u>	<u>16,571</u>	<u>19,216</u>	<u>339</u>	<u>(5,576)</u>
--	--	--	--	--
--	--	(50,000)	--	--
<u>--</u>	<u>--</u>	<u>(50,000)</u>	<u>--</u>	<u>--</u>
25	16,571	(30,784)	339	(5,576)
948	76,943	48,926	3,008	6,084
<u>\$ 973</u>	<u>\$ 93,514</u>	<u>\$ 18,142</u>	<u>\$ 3,347</u>	<u>\$ 508</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Community Development Program	Tobacco Settlement	Constable's Training
Revenues:			
Intergovernmental	\$ 158,063	\$ 17,107	\$ 2,815
Charges for services	--	--	--
Interest	126	10,463	150
Miscellaneous	--	--	--
Total revenues	<u>158,189</u>	<u>27,570</u>	<u>2,965</u>
Expenditures:			
Current:			
General administration	--	--	--
Judicial	--	--	--
Legal	--	--	--
Public facilities	--	--	--
Public safety	--	--	3,569
Health and welfare	158,063	--	--
Total expenditures	<u>158,063</u>	<u>--</u>	<u>3,569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>126</u>	<u>27,570</u>	<u>(604)</u>
Other financing sources (uses):			
Transfers in	--	--	--
Transfers out	--	(36,205)	--
Total other financing sources (uses)	<u>--</u>	<u>(36,205)</u>	<u>--</u>
Net change in fund balances	126	(8,635)	(604)
Fund balances, January 1	<u>33</u>	<u>359,424</u>	<u>6,229</u>
Fund balances, December 31	<u>\$ 159</u>	<u>\$ 350,789</u>	<u>\$ 5,625</u>

Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	Brazos Valley Home Consortium	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 828	\$ 4,272	\$ --	\$ 321,754	\$ 879,920
--	--	--	--	128,827
436	131	74	--	19,810
--	--	--	--	61,160
<u>1,264</u>	<u>4,403</u>	<u>74</u>	<u>321,754</u>	<u>1,089,717</u>
--	--	--	--	40,278
--	--	--	--	519,830
--	--	--	--	800
--	--	--	--	14,917
8,708	3,540	--	--	75,572
--	--	--	321,754	738,919
<u>8,708</u>	<u>3,540</u>	<u>--</u>	<u>321,754</u>	<u>1,390,316</u>
(7,444)	863	74	--	(300,599)
--	--	--	--	488,533
--	--	--	--	(92,244)
--	--	--	--	396,289
(7,444)	863	74	--	95,690
17,904	3,858	2,775	--	1,142,835
<u>\$ 10,460</u>	<u>\$ 4,721</u>	<u>\$ 2,849</u>	<u>\$ --</u>	<u>\$ 1,238,525</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-5

JUVENILE BOOT CAMP  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	\$ 50,890	\$ 50,890	\$ 21,000	\$ (29,890)
<i>Total Intergovernmental</i>	<u>50,890</u>	<u>50,890</u>	<u>21,000</u>	<u>(29,890)</u>
Total revenues	<u>50,890</u>	<u>50,890</u>	<u>21,000</u>	<u>(29,890)</u>
Expenditures:				
Current:				
<i>Public safety</i>				
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Personnel services</i>	55,531	55,531	9,158	46,373
<i>Benefits</i>	18,950	18,950	2,587	16,363
<i>Supplies</i>	1,050	850	--	850
<i>Other services and charges</i>	1,250	1,450	200	1,250
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>76,781</u>	<u>76,781</u>	<u>11,945</u>	<u>64,836</u>
<i>Total Public Safety</i>	<u>76,781</u>	<u>76,781</u>	<u>11,945</u>	<u>64,836</u>
Total expenditures	<u>76,781</u>	<u>76,781</u>	<u>11,945</u>	<u>64,836</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,891)</u>	<u>(25,891)</u>	<u>9,055</u>	<u>34,946</u>
Other financing sources (uses):				
<i>Transfers in</i>	<u>25,891</u>	<u>25,891</u>	<u>--</u>	<u>(25,891)</u>
Total other financing sources (uses)	<u>25,891</u>	<u>25,891</u>	<u>--</u>	<u>(25,891)</u>
Net change in fund balances	--	--	9,055	9,055
Fund balances, January 1	<u>45,448</u>	<u>45,448</u>	<u>45,448</u>	<u>--</u>
Fund balances, December 31	<u>\$ 45,448</u>	<u>\$ 45,448</u>	<u>\$ 54,503</u>	<u>\$ 9,055</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-6**

DISTRICT ATTORNEY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental				
Federal shared revenues	\$ 200,540	\$ 200,540	\$ 200,238	\$ (302)
State shared revenues	38,900	38,900	67,057	28,157
Total Intergovernmental	239,440	239,440	267,295	27,855
Miscellaneous				
Miscellaneous	1,500	1,500	4,467	2,967
Total Miscellaneous	1,500	1,500	4,467	2,967
Total revenues	240,940	240,940	271,762	30,822
Expenditures:				
Current:				
Judicial				
District Attorney				
Personnel services	377,978	375,978	363,437	12,541
Benefits	102,597	109,977	103,576	6,401
Supplies	13,375	13,375	7,956	5,419
Other services and charges	46,750	48,770	43,386	5,384
Total District Attorney	540,700	548,100	518,355	29,745
Total Judicial	540,700	548,100	518,355	29,745
Total expenditures	540,700	548,100	518,355	29,745
Excess (deficiency) of revenues over (under) expenditures	(299,760)	(307,160)	(246,593)	60,567
Other financing sources (uses):				
Transfers in	270,000	270,000	270,000	--
Total other financing sources (uses)	270,000	270,000	270,000	--
Net change in fund balances	(29,760)	(37,160)	23,407	60,567
Fund balances, January 1	302,443	302,443	302,443	--
Fund balances, December 31	\$ 272,683	\$ 265,283	\$ 325,850	\$ 60,567

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-7

EMS DEPRECIATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest				
Interest	\$ 200	\$ 200	\$ 297	\$ 97
Total Interest	200	200	297	97
Total revenues	200	200	297	97
Expenditures:				
Current:				
Health and welfare				
Emergency Medical Services				
Capital outlay	95,000	193,605	193,605	--
Total Emergency Medical Services	95,000	193,605	193,605	--
Total Health and Welfare	95,000	193,605	193,605	--
Total expenditures	95,000	193,605	193,605	--
Excess (deficiency) of revenues over (under) expenditures	(94,800)	(193,405)	(193,308)	97
Other financing sources (uses):				
Transfers in	95,000	217,494	217,494	--
Transfers out	--	--	(1,039)	(1,039)
Total other financing sources (uses)	95,000	217,494	216,455	(1,039)
Net change in fund balances	200	24,089	23,147	(942)
Fund balances, January 1	2,272	2,272	2,272	--
Fund balances, December 31	\$ 2,472	\$ 26,361	\$ 25,419	\$ (942)

**WASHINGTON COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 48,000	\$ 48,000	\$ 44,960	\$ (3,040)
<i>Total Charges for services</i>	<u>48,000</u>	<u>48,000</u>	<u>44,960</u>	<u>(3,040)</u>
<i>Interest</i>				
<i>Interest</i>	750	750	1,265	515
<i>Total Interest</i>	<u>750</u>	<u>750</u>	<u>1,265</u>	<u>515</u>
Total revenues	<u>48,750</u>	<u>48,750</u>	<u>46,225</u>	<u>(2,525)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Clerk</i>				
<i>Supplies</i>	17,000	19,300	19,252	48
<i>Other services and charges</i>	19,200	19,500	3,817	15,683
<i>Capital outlay</i>	5,000	2,400	1,000	1,400
<i>Total County Clerk</i>	<u>41,200</u>	<u>41,200</u>	<u>24,069</u>	<u>17,131</u>
<i>Total General Administration</i>	<u>41,200</u>	<u>41,200</u>	<u>24,069</u>	<u>17,131</u>
Total expenditures	<u>41,200</u>	<u>41,200</u>	<u>24,069</u>	<u>17,131</u>
Net change in fund balances	7,550	7,550	22,156	14,606
Fund balances, January 1	40,516	40,516	40,516	--
Fund balances, December 31	<u>\$ 48,066</u>	<u>\$ 48,066</u>	<u>\$ 62,672</u>	<u>\$ 14,606</u>

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**WASHINGTON COUNTY, TEXAS**

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2005

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>				
<i>Fees of office</i>	\$ 1,800	\$ 1,800	\$ 1,870	\$ 70
<i>Total Charges for services</i>	<u>1,800</u>	<u>1,800</u>	<u>1,870</u>	<u>70</u>
 <i>Interest</i>				
<i>Interest</i>	20	20	68	48
<i>Total Interest</i>	<u>20</u>	<u>20</u>	<u>68</u>	<u>48</u>
 Total revenues	<u>1,820</u>	<u>1,820</u>	<u>1,938</u>	<u>118</u>
Net change in fund balances	1,820	1,820	1,938	118
Fund balances, January 1	1,732	1,732	1,732	--
Fund balances, December 31	<u>\$ 3,552</u>	<u>\$ 3,552</u>	<u>\$ 3,670</u>	<u>\$ 118</u>

**WASHINGTON COUNTY, TEXAS***COMBINING BALANCE SHEET**NONMAJOR DEBT SERVICE FUNDS**DECEMBER 31, 2005*

	Ltd Tax Refunding Bonds	Tax Note Series 2004	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 131,798	\$ 487	\$ 132,285
Receivables:			
<i>Taxes</i>	198,541	1,116	199,657
Restricted assets:			
<i>Cash and cash equivalents</i>	<u>282,151</u>	<u>7,057</u>	<u>289,208</u>
Total Assets	<u>\$ 612,490</u>	<u>\$ 8,660</u>	<u>\$ 621,150</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
<i>Deferred revenue</i>	\$ 197,113	\$ 1,099	\$ 198,212
<i>Taxes collected in advance</i>	<u>282,151</u>	<u>7,057</u>	<u>289,208</u>
Total Liabilities	<u>479,264</u>	<u>8,156</u>	<u>487,420</u>
Fund balances:			
<i>Reserved for debt service</i>	<u>133,226</u>	<u>504</u>	<u>133,730</u>
Total fund balances	<u>133,226</u>	<u>504</u>	<u>133,730</u>
Total Liabilities and Fund Balances	<u>\$ 612,490</u>	<u>\$ 8,660</u>	<u>\$ 621,150</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Ltd Tax Refunding Bonds	Tax Note Series 2004	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenues:			
<i>Taxes</i>	\$ 395,657	\$ 7,352	\$ 403,009
<i>Interest</i>	9,827	58	9,885
Total revenues	<u>405,484</u>	<u>7,410</u>	<u>412,894</u>
Expenditures:			
Debt service:			
<i>Principal</i>	375,000	--	375,000
<i>Interest and fiscal charges</i>	20,670	10,020	30,690
Total expenditures	<u>395,670</u>	<u>10,020</u>	<u>405,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,814</u>	<u>(2,610)</u>	<u>7,204</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	3,000	3,000
<i>Transfers out</i>	(3,000)	--	(3,000)
Total other financing sources (uses)	<u>(3,000)</u>	<u>3,000</u>	<u>--</u>
Net change in fund balances	6,814	390	7,204
Fund balances, January 1	126,412	114	126,526
Fund balances, December 31	<u>\$ 133,226</u>	<u>\$ 504</u>	<u>\$ 133,730</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-12

LTD TAX REFUNDING BONDS  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 393,883	\$ 393,883	\$ 402,084	\$ 8,201
Penalty and interest	--	--	7,427	7,427
Total Taxes	<u>393,883</u>	<u>393,883</u>	<u>409,511</u>	<u>15,628</u>
Interest				
Interest	5,000	5,000	9,827	4,827
Total Interest	<u>5,000</u>	<u>5,000</u>	<u>9,827</u>	<u>4,827</u>
Total revenues	<u>398,883</u>	<u>398,883</u>	<u>419,338</u>	<u>20,455</u>
Expenditures:				
Debt service:				
Principal	375,000	375,000	375,000	--
Interest and fiscal charges	20,970	20,970	20,670	300
Total expenditures	<u>395,970</u>	<u>395,970</u>	<u>395,670</u>	<u>300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,913</u>	<u>2,913</u>	<u>23,668</u>	<u>20,755</u>
Other financing sources (uses):				
Transfers out	--	--	(3,000)	(3,000)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(3,000)</u>	<u>(3,000)</u>
Net change in fund balances	2,913	2,913	20,668	17,755
Fund balances, January 1	393,281	393,281	393,281	--
Fund balances, December 31	<u>\$ 396,194</u>	<u>\$ 396,194</u>	<u>\$ 413,949</u>	<u>\$ 17,755</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-13**

TAX NOTE SERIES 2004  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 10,220	\$ 10,220	\$ 9,468	\$ (752)
<i>Penalty and interest</i>	--	--	143	143
<i>Total Taxes</i>	<u>10,220</u>	<u>10,220</u>	<u>9,611</u>	<u>(609)</u>
<i>Interest</i>				
<i>Interest</i>	100	100	58	(42)
<i>Total Interest</i>	<u>100</u>	<u>100</u>	<u>58</u>	<u>(42)</u>
Total revenues	<u>10,320</u>	<u>10,320</u>	<u>9,669</u>	<u>(651)</u>
<b>Expenditures:</b>				
<i>Debt service:</i>				
<i>Interest and fiscal charges</i>	<u>10,320</u>	<u>10,320</u>	<u>10,020</u>	<u>300</u>
Total expenditures	<u>10,320</u>	<u>10,320</u>	<u>10,020</u>	<u>300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>--</u>	<u>(351)</u>	<u>(351)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	3,000	3,000
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>3,000</u>	<u>3,000</u>
Net change in fund balances	--	--	2,649	2,649
Fund balances, January 1	<u>4,895</u>	<u>4,895</u>	<u>4,895</u>	<u>--</u>
Fund balances, December 31	<u>\$ 4,895</u>	<u>\$ 4,895</u>	<u>\$ 7,544</u>	<u>\$ 2,649</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2005

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-10)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 41,473	\$ 1,318,692	\$ 84,818	\$ 1,444,983
<b>Total Assets</b>	<u>41,473</u>	<u>1,318,692</u>	<u>84,818</u>	<u>1,444,983</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	--	--	25,000	25,000
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>25,000</u>	<u>25,000</u>
<b>NET ASSETS</b>				
<i>Held in trust for other purposes</i>	\$ 41,473	\$ 1,318,692	\$ 59,818	\$ 1,419,983

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 ALL PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
<b>Additions:</b>				
<i>Investment Income</i>	\$ 953	\$ 39,155	\$ 1,568	\$ 41,676
<i>Lease income</i>	--	198,990	--	198,990
<i>Land sales</i>	--	--	--	--
<i>Miscellaneous</i>	--	2,700	29,714	32,414
Total Additions	<u>953</u>	<u>240,845</u>	<u>31,282</u>	<u>273,080</u>
<b>Deductions:</b>				
<i>Administrative Expenses</i>	--	33,265	25,000	58,265
<i>Payments to schools</i>	1,704	205,105	--	206,809
Total Deductions	<u>1,704</u>	<u>238,370</u>	<u>25,000</u>	<u>265,074</u>
<b>Change in Net Assets</b>	(751)	2,475	6,282	8,006
Net Assets-Beginning of the Year	42,224	1,316,217	53,536	1,411,977
Net Assets-End of the Year	<u>\$ 41,473</u>	<u>\$ 1,318,692</u>	<u>\$ 59,818</u>	<u>\$ 1,419,983</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2005

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 5,282	\$ 8,580	\$ 13,640	\$ 13,595
<i>Due from other funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 5,282</u>	<u>\$ 8,580</u>	<u>\$ 13,640</u>	<u>\$ 13,595</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ 5,282	\$ 8,580	\$ 13,640	\$ 13,595
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
<b>Total Liabilities</b>	<u>\$ 5,282</u>	<u>\$ 8,580</u>	<u>\$ 13,640</u>	<u>\$ 13,595</u>



County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 103,856	\$ 314,412	\$ 146,930	\$ 469,320	\$ 1,657
--	--	--	--	--
<u>\$ 103,856</u>	<u>\$ 314,412</u>	<u>\$ 146,930</u>	<u>\$ 469,320</u>	<u>\$ 1,657</u>
\$ 6,421	\$ 3,117	\$ --	\$ --	\$ --
--	--	--	466,712	--
97,435	311,295	146,930	2,608	1,657
<u>\$ 103,856</u>	<u>\$ 314,412</u>	<u>\$ 146,930</u>	<u>\$ 469,320</u>	<u>\$ 1,657</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2005

	County Treasurer	Criminal Justice	Narcotics	Snack Account
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 8,726	\$ 83,898	\$ 306	\$ 583
<i>Due from other funds</i>	--	50,635	--	--
Total Assets	<u>\$ 8,726</u>	<u>\$ 134,533</u>	<u>\$ 306</u>	<u>\$ 583</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other governments</i>	--	134,533	--	--
<i>Due to others</i>	8,726	--	306	583
Total Liabilities	<u>\$ 8,726</u>	<u>\$ 134,533</u>	<u>\$ 306</u>	<u>\$ 583</u>

<u>Forfeiture</u>	<u>Cellular Phone</u>	<u>Community Service Restitution</u>	<u>Jail Board</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 5,971	\$ 3,109	\$ 10,178	\$ 17,651	\$ 1,207,694
--	--	--	--	50,635
<u>\$ 5,971</u>	<u>\$ 3,109</u>	<u>\$ 10,178</u>	<u>\$ 17,651</u>	<u>\$ 1,258,329</u>
\$ --	\$ --	\$ --	\$ --	\$ 50,635
--	--	--	--	601,245
5,971	3,109	10,178	17,651	606,449
<u>\$ 5,971</u>	<u>\$ 3,109</u>	<u>\$ 10,178</u>	<u>\$ 17,651</u>	<u>\$ 1,258,329</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-17

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>Justice of the Peace Number One</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,665	\$ 241,571	\$ 239,954	\$ 5,282
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 3,665</u>	<u>\$ 241,571</u>	<u>\$ 239,954</u>	<u>\$ 5,282</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 3,665	\$ 241,571	\$ 239,954	\$ 5,282
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 3,665</u>	<u>\$ 241,571</u>	<u>\$ 239,954</u>	<u>\$ 5,282</u>
<b>Justice of the Peace Number Two</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 8,164	\$ 249,094	\$ 248,678	\$ 8,580
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 8,164</u>	<u>\$ 249,094</u>	<u>\$ 248,678</u>	<u>\$ 8,580</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 8,164	\$ 249,094	\$ 248,678	\$ 8,580
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 8,164</u>	<u>\$ 249,094</u>	<u>\$ 248,678</u>	<u>\$ 8,580</u>
<b>Justice of the Peace Number Three</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 10,946	\$ 411,119	\$ 408,425	\$ 13,640
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 10,946</u>	<u>\$ 411,119</u>	<u>\$ 408,425</u>	<u>\$ 13,640</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 10,946	\$ 411,119	\$ 408,425	\$ 13,640
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 10,946</u>	<u>\$ 411,119</u>	<u>\$ 408,425</u>	<u>\$ 13,640</u>
<b>Justice of the Peace Number Four</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 7,990	\$ 480,249	\$ 474,644	\$ 13,595
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 7,990</u>	<u>\$ 480,249</u>	<u>\$ 474,644</u>	<u>\$ 13,595</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 7,990	\$ 480,249	\$ 474,644	\$ 13,595
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
Total Liabilities	<u>\$ 7,990</u>	<u>\$ 480,249</u>	<u>\$ 474,644</u>	<u>\$ 13,595</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-17**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005`

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>County Clerk</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 135,633	\$ 670,214	\$ 701,991	\$ 103,856
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 135,633</u>	<u>\$ 670,214</u>	<u>\$ 701,991</u>	<u>\$ 103,856</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 6,201	\$ 590,131	\$ 589,911	\$ 6,421
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	129,432	80,083	112,080	97,435
<b>Total Liabilities</b>	<u>\$ 135,633</u>	<u>\$ 670,214</u>	<u>\$ 701,991</u>	<u>\$ 103,856</u>
<b>District Clerk</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 269,926	\$ 627,827	\$ 583,341	\$ 314,412
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 269,926</u>	<u>\$ 627,827</u>	<u>\$ 583,341</u>	<u>\$ 314,412</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 1,524	\$ 257,368	\$ 255,775	\$ 3,117
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	268,402	370,459	327,566	311,295
<b>Total Liabilities</b>	<u>\$ 269,926</u>	<u>\$ 627,827</u>	<u>\$ 583,341</u>	<u>\$ 314,412</u>
<b>Sheriff</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 91,327	\$ 179,546	\$ 123,943	\$ 146,930
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 91,327</u>	<u>\$ 179,546</u>	<u>\$ 123,943</u>	<u>\$ 146,930</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	91,327	179,546	123,943	146,930
<b>Total Liabilities</b>	<u>\$ 91,327</u>	<u>\$ 179,546</u>	<u>\$ 123,943</u>	<u>\$ 146,930</u>
<b>Tax Assessor Collector</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 529,180	\$ 11,703,137	\$ 11,762,997	\$ 469,320
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 529,180</u>	<u>\$ 11,703,137</u>	<u>\$ 11,762,997</u>	<u>\$ 469,320</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ 4,536,273	\$ 4,536,273	\$ --
<i>Due to Other Governments</i>	524,446	7,164,032	7,221,766	466,712
<i>Due to Others</i>	4,734	2,832	4,958	2,608
<b>Total Liabilities</b>	<u>\$ 529,180</u>	<u>\$ 11,703,137</u>	<u>\$ 11,762,997</u>	<u>\$ 469,320</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-17

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>County Attorney</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 2,572	\$ 166,377	\$ 167,292	\$ 1,657
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 2,572</b>	<b>\$ 166,377</b>	<b>\$ 167,292</b>	<b>\$ 1,657</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	2,572	166,377	167,292	1,657
<b>Total Liabilities</b>	<b>\$ 2,572</b>	<b>\$ 166,377</b>	<b>\$ 167,292</b>	<b>\$ 1,657</b>
<b>County Treasurer</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 7,126	\$ 8,404,141	\$ 8,402,541	\$ 8,726
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 7,126</b>	<b>\$ 8,404,141</b>	<b>\$ 8,402,541</b>	<b>\$ 8,726</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ 8,398,283	\$ 8,398,283	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	7,126	5,858	4,258	8,726
<b>Total Liabilities</b>	<b>\$ 7,126</b>	<b>\$ 8,404,141</b>	<b>\$ 8,402,541</b>	<b>\$ 8,726</b>
<b>Criminal Justice</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 61,538	\$ 634,978	\$ 612,618	\$ 83,898
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	38,490	50,635	38,490	50,635
<b>Total Assets</b>	<b>\$ 100,028</b>	<b>\$ 685,613</b>	<b>\$ 651,108</b>	<b>\$ 134,533</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ 104,804	\$ 104,804	\$ --
<i>Due to Other Governments</i>	100,028	530,175	495,670	134,533
<i>Due to Others</i>	--	--	--	--
<b>Total Liabilities</b>	<b>\$ 100,028</b>	<b>\$ 634,979</b>	<b>\$ 600,474</b>	<b>\$ 134,533</b>
<b>Narcotics</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 306	\$ --	\$ --	\$ 306
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 306</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 306</b>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	306	--	--	306
<b>Total Liabilities</b>	<b>\$ 306</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 306</b>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-17

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>Snack Account</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 582	\$ 441	\$ 440	\$ 583
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 582</u>	<u>\$ 441</u>	<u>\$ 440</u>	<u>\$ 583</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	582	441	440	583
Total Liabilities	<u>\$ 582</u>	<u>\$ 441</u>	<u>\$ 440</u>	<u>\$ 583</u>
<b>Forfeiture</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 5,815	\$ 156	\$ --	\$ 5,971
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 5,815</u>	<u>\$ 156</u>	<u>\$ --</u>	<u>\$ 5,971</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	5,815	156	--	5,971
Total Liabilities	<u>\$ 5,815</u>	<u>\$ 156</u>	<u>\$ --</u>	<u>\$ 5,971</u>
<b>Cellular Phone</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,327	\$ 82	\$ 300	\$ 3,109
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 3,327</u>	<u>\$ 82</u>	<u>\$ 300</u>	<u>\$ 3,109</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	3,327	82	300	3,109
Total Liabilities	<u>\$ 3,327</u>	<u>\$ 82</u>	<u>\$ 300</u>	<u>\$ 3,109</u>
<b>Community Service Restitution</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 9,913	\$ 265	\$ --	\$ 10,178
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 9,913</u>	<u>\$ 265</u>	<u>\$ --</u>	<u>\$ 10,178</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	9,913	265	--	10,178
Total Liabilities	<u>\$ 9,913</u>	<u>\$ 265</u>	<u>\$ --</u>	<u>\$ 10,178</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-17

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>Jail Board</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 14,834	\$ 2,817	\$ --	\$ 17,651
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 14,834</u>	<u>\$ 2,817</u>	<u>\$ --</u>	<u>\$ 17,651</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Governments</i>	--	--	--	--
<i>Due to Others</i>	14,834	2,817	--	17,651
Total Liabilities	<u>\$ 14,834</u>	<u>\$ 2,817</u>	<u>\$ --</u>	<u>\$ 17,651</u>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,162,844	\$ 23,772,014	\$ 23,727,164	\$ 1,207,694
<i>Investments</i>	--	--	--	--
<i>Due from Other Funds</i>	38,490	50,635	38,490	50,635
Total Assets	<u>\$ 1,201,334</u>	<u>\$ 23,822,649</u>	<u>\$ 23,765,654</u>	<u>\$ 1,258,329</u>
<b>LIABILITIES</b>				
<i>Due to Other Funds</i>	\$ 38,490	\$ 15,268,892	\$ 15,256,747	\$ 50,635
<i>Due to Other Governments</i>	624,474	7,694,207	7,717,436	601,245
<i>Due to Others</i>	538,370	808,916	740,837	606,449
Total Liabilities	<u>\$ 1,201,334</u>	<u>\$ 23,772,015</u>	<u>\$ 23,715,020</u>	<u>\$ 1,258,329</u>



### *Other Supplementary Information*

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

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**WASHINGTON COUNTY, TEXAS**

EXHIBIT D-1

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
COMPARATIVE SCHEDULES  
DECEMBER 31, 2005 AND 2004

	2005	2004
Governmental Funds Capital Assets		
Land	\$67,962	\$67,962
Buildings	7,498,754	7,498,754
Equipment	6,033,748	5,344,694
Infrastructure	73,660,427	72,878,168
Total Governmental Funds Capital Assets	<u>\$87,260,891</u>	<u>\$85,789,578</u>
Investment in Governmental Funds Capital Assets	<u>\$87,260,891</u>	<u>\$85,789,578</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT D-2

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES  
FOR THE YEAR ENDED DECEMBER 31, 2005

	12/31/04	Additions	Retirements	Inventory Adjustment	12/31/05
Land	\$67,962	\$ --	\$ --	\$ --	\$67,962
Buildings	7,498,754	--	-	--	7,498,754
Equipment	5,344,694	1,106,172	(417,118)	-	6,033,748
Infrastructure	72,878,168	916,457	(134,198)	--	73,660,427
Total	<u>\$85,789,578</u>	<u>\$2,022,629</u>	<u>(\$551,316)</u>	<u>\$ --</u>	<u>\$87,260,891</u>

**WASHINGTON COUNTY, TEXAS**

*CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES IN EQUIPMENT  
 BY FUNCTION AND ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 2005*

	12/31/04	Additions	Retirements	Transfers	Inventory Adjustment	12/31/05
<b>General administration</b>						
County Judge	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Receptionist/Rural Addressing	8,000	--	--	--	--	8,000
County Clerk	70,746	--	13,356	--	--	57,390
Veteran's Office	--	--	--	--	--	--
County Auditor	--	--	--	--	--	--
Law Library	--	--	--	--	--	--
<b>Total General administration</b>	<b>78,746</b>	<b>--</b>	<b>13,356</b>	<b>--</b>	<b>--</b>	<b>65,390</b>
<b>Judicial</b>						
District Court	--	--	--	--	--	--
District Attorney	51,222	--	--	--	--	51,222
District Clerk	25,140	--	--	--	--	25,140
County Court Room	--	--	--	--	--	--
County Court At Law	--	--	--	--	--	--
Justice Court No. 1	6,500	--	--	--	--	6,500
Justice Court No. 2	6,500	--	--	--	--	6,500
Justice Court No. 3	6,500	--	--	--	--	6,500
Justice Court No. 4	6,500	--	--	--	--	6,500
<b>Total Judicial</b>	<b>102,362</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>102,362</b>
<b>Legal</b>						
County Attorney	--	--	--	--	--	--
<b>Elections</b>						
Elections	36,900	222,190	--	--	--	259,090
<b>Financial administration</b>						
Tax Assessor-Collector	29,634	--	--	--	--	29,634
County Treasurer	28,915	--	--	--	--	28,915
<b>Total Financial administration</b>	<b>58,549</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>58,549</b>
<b>Public facilities</b>						
County Courthouse	91,810	--	--	--	--	91,810
<b>Public safety</b>						
Constable No. 1	--	--	--	--	--	--
Constable No. 2	23,418	--	--	--	--	23,418
Constable No. 3	--	--	--	--	--	0
Constable No. 4	--	--	--	--	--	0
Sheriff	783,598	94,636	51,548	--	--	826,686
Department of Public Safety	--	--	--	--	--	0
County Jail	154,231	20,261	20,404	--	--	154,088
Probation	6,854	--	--	--	--	6,854
Fire Protection	10,000	--	--	--	--	10,000
Emergency Management	10,316	10,993	--	--	--	21,309
<b>Total Public safety</b>	<b>988,417</b>	<b>125,890</b>	<b>71,952</b>	<b>--</b>	<b>--</b>	<b>1,042,355</b>

**WASHINGTON COUNTY, TEXAS**

*CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES IN EQUIPMENT  
 BY FUNCTION AND ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 2005*

	<u>12/31/04</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Inventory Adjustment</u>	<u>12/31/05</u>
Health and welfare						
Environmental	\$86,921	\$ --	\$ --	\$ --	\$ --	\$86,921
EMS	586,585	197,605	206,275	--	--	577,915
Total Health and welfare	<u>673,506</u>	<u>197,605</u>	<u>206,275</u>	<u>--</u>	<u>--</u>	<u>664,836</u>
Culture and recreation						
Fairgrounds	91,152	173,895	--	--	--	265,047
Conservation						
Extension Service	--	--	--	--	--	--
Soil Conservation	--	--	--	--	--	--
Total Conservation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Nondepartmental						
Grant	--	--	--	--	--	--
Data Processing	--	--	--	--	--	--
Total Nondepartmental	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Public Transportation	3,223,252	386,592	125,535	--	--	3,484,309
Total Equipment	<u>\$5,344,694</u>	<u>\$1,106,172</u>	<u>\$417,118</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$6,033,748</u>

*Statistical Section*

**WASHINGTON COUNTY, TEXAS****GOVERNMENT-WIDE EXPENSES BY FUNCTION (1)****LAST TEN FISCAL YEARS****(UNAUDITED)**

Fiscal Year	General Administration	Judicial	Legal	Elections	Financial Administration	Public Facilities	Public Safety
1996	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	--
1997	--	--	--	--	--	--	--
1998	--	--	--	--	--	--	--
1999	--	--	--	--	--	--	--
2000	--	--	--	--	--	--	--
2001	--	--	--	--	--	--	--
2002	--	--	--	--	--	--	--
2003	2,548,425	1,581,687	223,311	12,718	475,835	174,011	2,997,607
2004	2,169,550	1,676,158	238,803	33,139	492,774	139,616	3,250,078
2005	2,095,650	1,645,084	259,424	23,745	494,043	197,887	3,311,667

(1) Includes General, Special Revenue, and Debt Service Funds

(2) GASB 34 was first implemented for the year ended December 31, 2003.



TABLE E-1

	Public Transportaiton	Health and Welfare	Culture and Recreation	Conservation	Data Processing	Interest on Long-term Debt	Total
\$	--	\$ --	--	\$ --	--	\$ --	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	4,996,514	1,511,774	406,507	128,794	46,095	65,845	15,169,123
	3,693,283	2,297,822	389,018	126,231	52,296	37,354	14,596,122
	4,113,431	2,339,473	422,663	129,134	74,212	30,316	15,136,729

**WASHINGTON COUNTY, TEXAS**

GOVERNMENT-WIDE REVENUES (1)

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	PROGRAM REVENUES		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
1996	\$ --	\$ --	\$ --
1997	--	--	--
1998	--	--	--
1999	--	--	--
2000	--	--	--
2001	--	--	--
2002	--	--	--
2003	3,799,781	500,411	707,601
2004	4,443,237	1,206,617	834,000
2005	4,544,346	1,274,537	73,896

(1) Includes General, Special Revenue, and Debt Service funds.

(2) GASB 34 was first implemented for the year ended December 31, 2003.

## GENERAL REVENUES

Taxes		Unrestricted Investment Earnings	Miscellaneous Income	Gain (Loss) on Sale Of Capital Assets	Total
\$	--	\$	--	\$	--
	--		--		--
	--		--		--
	--		--		--
	--		--		--
	--		--		--
	--		--		--
	8,873,413	304,734	318,533	49,885	14,554,358
	9,353,041	279,530	214,265	28,603	16,359,293
	9,983,317	290,950	233,232	(34,399)	16,365,879

**WASHINGTON COUNTY, TEXAS**

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1), (2)  
LAST TEN FISCAL YEARS  
(UNAUDITED)

Fiscal Year	General Government	Public Safety	Transportation	Culture and Recreation	Capital Improvements	Debt Service
1996	\$ 3,295,418	\$ 1,801,891	\$ 1,945,107	\$ 137,407	\$ --	\$ 396,020
1997	3,519,741	2,068,683	2,173,945	145,027	--	395,254
1998	4,340,944	2,334,115	3,085,707	166,114	--	392,899
1999	4,553,076	2,206,702	3,383,174	167,054	--	388,960
2000	4,675,761	2,427,133	3,477,851	181,497	--	385,023
2001	4,932,720	2,614,173	3,475,366	229,718	--	384,223
2002	5,686,511	2,673,201	4,183,418	1,913,427	--	388,263
2003	6,557,366	2,788,571	4,640,220	423,439	--	391,163
2004	7,174,566	3,169,847	5,213,646	375,216	--	400,515
2005	7,514,840	3,155,805	4,520,327	580,455	--	405,690

(1) Includes General, Special Revenue, and Debt Service Funds.

(2) Years ended 1996 through 2001 prepared on the cash basis of accounting; 2002 through 2005 prepared on the GAAP basis of accounting.

TABLE E-3

	<u>Total</u>
\$	7,575,843
	8,302,650
	10,319,779
	10,698,966
	11,147,265
	11,636,200
	14,844,820
	14,800,759
	16,333,790
	16,177,117

**WASHINGTON COUNTY, TEXAS**

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1), (2)

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Taxes	Inter-governmental	Licenses and Fees	Fines and Forfeitures	Charges for Services	Interest
1996	\$ 6,528,394	\$ 189,250	\$ 795,449	\$ 420,259	\$ 1,403,271	\$ 232,578
1997	6,350,709	181,512	813,282	513,272	1,384,170	340,227
1998	7,070,010	255,752	829,095	593,823	1,508,550	394,770
1999	7,488,373	806,653	877,281	593,537	1,407,100	467,602
2000	8,243,724	306,104	866,881	716,593	1,463,636	540,243
2001	8,288,531	570,642	900,680	732,915	1,541,924	636,857
2002	8,597,487	617,813	948,285	678,998	1,705,482	407,783
2003	8,874,554	686,406	915,666	668,709	1,769,215	304,734
2004	9,330,514	2,355,880	885,079	844,352	1,923,688	274,018
2005	10,010,928	1,338,245	897,563	878,935	1,996,693	290,269

(1) Includes General, Special Revenue, and Debt Service Funds.

(2) Years ended 1996 through 2001 prepared on the cash basis of accounting; 2002 through 2005 prepared on the GAAP basis of accounting.

TABLE E-4

<u>Miscellaneous</u>	<u>Total</u>
\$ 179,924	\$ 9,749,125
164,215	9,747,387
476,256	11,128,256
148,477	11,789,023
183,894	12,321,075
375,360	13,046,909
308,629	13,264,477
426,585	13,645,869
349,369	15,962,900
444,875	15,857,508

**WASHINGTON COUNTY, TEXAS**

TABLE E-5

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE (1)  
LAST TEN FISCAL YEARS  
(UNAUDITED)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Total</u>
1996	\$ 5,296,274	\$ 1,232,122	\$ 21,151	\$ 6,549,547
1997	5,082,563	1,268,146	24,240	6,374,949
1998	5,772,355	1,273,272	24,383	7,070,010
1999	6,187,424	1,275,530	25,419	7,488,373
2000	6,925,168	1,291,085	27,471	8,243,724
2001	6,753,523	1,507,577	27,431	8,288,531
2002	7,115,874	1,451,207	30,406	8,597,487
2003	5,981,687	1,480,313	28,862	7,490,862
2004	7,770,413	1,536,129	23,972	9,330,514
2005	8,280,737	1,710,323	19,868	10,010,928

(1) Years ended 1996 through 2001 prepared on the cash basis of accounting; 2002 through 2005 prepared on the GAAP basis of accounting.



**WASHINGTON COUNTY, TEXAS**  
*PROPERTY TAX LEVIES AND COLLECTIONS*  
*LAST TEN FISCAL YEARS*  
*(UNAUDITED)*

**TABLE E-6**

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
1996	\$ 5,186,245	\$ 5,296,274	102.1%	\$ 362,114	7.0%
1997	5,681,865	5,082,563	89.5%	512,888	9.0%
1998	5,885,012	5,796,738	98.5%	534,008	9.1%
1999	6,250,887	6,187,424	99.0%	542,791	8.7%
2000	6,873,602	6,925,168	100.8%	556,041	8.1%
2001	7,168,194	6,815,853	95.1%	565,656	7.9%
2002	7,550,141	6,983,866	92.5%	576,150	7.6%
2003	7,749,465	7,809,861	100.8%	606,926	7.8%
2004	8,239,532	7,811,767	94.8%	605,982	7.4%
2005	8,854,181	8,014,034	90.5%	571,450	6.5%

(1) Total tax collections include current and delinquent taxes.

(2) The 2005 tax roll is still current at December 31, 2005.

**WASHINGTON COUNTY, TEXAS**

ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY (1)

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Real Property		Personal Property		Exemptions
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property
1996	\$ 1,510,034,931	\$ 1,510,034,931	\$ 203,758,954	\$ 203,758,954	\$ 531,317,848
1997	1,587,799,427	1,587,799,427	229,798,519	229,798,519	509,658,390
1998	1,649,753,319	1,649,753,319	250,506,429	250,506,429	557,210,001
1999	1,675,511,216	1,675,511,216	254,818,648	254,818,648	559,937,515
2000	1,893,014,065	1,893,014,065	255,746,682	255,746,682	646,196,195
2001	2,155,170,894	2,155,170,894	263,206,785	263,206,785	742,565,530
2002	2,220,857,648	2,220,857,648	291,028,884	291,028,884	762,115,470
2003	2,403,584,871	2,403,584,871	280,753,210	280,753,210	896,267,100
2004	2,653,651,784	2,653,651,784	281,716,131	281,716,131	1,012,372,190
2005	3,013,283,207	3,013,283,207	115,469,697	115,469,697	1,066,759,688

(1) Valuations obtained from the central appraisal district.

TABLE E-7

Exemptions	Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	
\$ 57,453,917	\$ 1,125,022,120	\$ 1,713,793,885	65.65%
63,239,964	1,244,699,592	1,817,597,946	68.48%
77,261,765	1,265,787,982	1,900,259,748	66.61%
75,114,080	1,295,278,269	1,930,329,864	67.10%
82,605,440	1,419,959,112	2,148,760,747	66.08%
83,903,799	1,591,908,350	2,418,377,679	65.83%
70,986,634	1,678,784,428	2,511,886,532	66.83%
66,366,422	1,721,704,559	2,684,338,081	64.14%
60,770,394	1,862,225,331	2,935,367,915	63.44%
58,604,952	2,003,388,264	3,128,752,904	64.03%

**WASHINGTON COUNTY, TEXAS**

PROPERTY TAX RATES

DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Washington County, Texas				City of Brenham, Texas			Brenham Independent School District			Blinn College General Fund
	General Fund	Debt Service Millage	Farm to Market	Total County Millage	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total School Millage	
1996	0.3009	0.0343	0.1265	0.4617	0.1987	0.1513	0.3500	1.0583	0.2693	1.3276	0.0428
1997	0.2957	0.0308	0.1302	0.4567	0.2136	0.1364	0.3500	1.1451	0.2410	1.3861	0.0406
1998	0.3044	0.0229	0.1376	0.4649	0.2160	0.1340	0.3500	1.3315	0.2320	1.5635	0.0611
1999	0.3044	0.0259	0.1537	0.4840	0.2160	0.1340	0.3500	1.3832	0.1524	1.5356	0.0598
2000	0.3044	0.0236	0.1560	0.4840	0.2730	0.0970	0.3700	1.4213	0.1243	1.5456	0.0576
2001	0.2756	0.0244	0.1500	0.4500	0.2750	0.1200	0.3950	1.4427	0.1290	1.5717	0.5544
2002	0.2778	0.0223	0.1505	0.4506	0.2875	0.1241	0.4116	1.5000	0.0990	1.5990	0.0549
2003	0.2769	0.0229	0.1518	0.4516	0.3000	0.1116	0.4116	1.5000	0.0990	1.5990	0.0567
2004	0.2710	0.0217	0.1508	0.4435	0.3051	0.1311	0.4362	1.4700	0.0990	1.5690	0.0552
2005	0.2706	0.0232	0.1497	0.4435	0.3165	0.1497	0.4662	1.4600	0.1500	1.6100	0.0510

TABLE E-8

City of Burton, Texas			Burton Independent School District			Oak Hill Fresh Water District			Total
Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total School Millage	Operating Millage	Debt Service Millage	Total District Millage	
0.1223	0.3419	0.4642	1.1500	--	1.1500	0.2079	--	0.2079	4.0042
0.1289	0.3205	0.4494	1.2310	0.0690	1.3000	0.2085	--	0.2085	4.1913
0.1273	0.3167	0.4440	1.2310	0.0690	1.3000	0.2054	--	0.2054	4.3889
0.4200	0.0600	0.4800	1.3372	0.0628	1.4000	0.2500	--	0.2500	4.5594
0.1200	0.3800	0.5000	1.2750	0.0463	1.3213	0.3000	--	0.3000	4.5785
0.1700	0.3300	0.5000	1.3250	0.0364	1.3614	0.3000	--	0.3000	5.1325
0.2153	0.2847	0.5000	1.4886	0.0474	1.5360	0.3200	--	0.3200	4.8721
0.2183	0.2817	0.5000	1.4985	0.0435	1.5420	0.3200	--	0.3200	4.8809
0.2244	0.2756	0.5000	1.4351	0.0353	1.4704	0.3200	--	0.3200	4.7943
0.1578	0.3422	0.5000	1.5000	0.0300	1.5300	0.3200	--	0.3200	4.9207

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**WASHINGTON COUNTY, TEXAS**

PRINCIPAL TAXPAYERS (1)

DECEMBER 31, 2005

(UNAUDITED)

TABLE E-9

	Taxpayer	Type of Business	2005 Assessed Valuation	Percentage of Total Assessed Valuation
1	Anadarko E & P Company, LP	Oil and Gas	\$ 96,459,090	5.39%
2	Chesapeake Exploration, LP	Oil and Gas	41,491,100	2.32%
3	Blue Bell Creameries, LP	Manufacturing	32,789,330	1.83%
4	LCRA Transmission Services	Utilities	24,696,390	1.38%
5	Mount Vernon Mill, Inc.	Manufacturing	16,456,590	0.92%
6	Valmont/ALS	Manufacturing	13,537,810	0.76%
7	ETC Texas Pipeline, LTD	Pipeline	13,409,630	0.75%
8	SBC Telephone Company	Telephone	13,214,670	0.74%
9	Chesapeake Operating Inc.	Oil and Gas	12,706,060	0.71%
10	Wal-Mart Properties #4109	Retail	12,226,350	0.68%
11	Lowe's Homecenters, Inc.	Retail	10,110,640	0.57%
12	Germania Farm Mutual Aid	Insurance	9,606,645	0.54%
13	Bluebonnet Electric Coop.	Utilities	9,579,080	0.54%
14	Moore Wallace North America	Manufacturing	9,343,460	0.52%
15	Valmont Industries, Inc.	Manufacturing	9,063,434	0.51%
16	Longwood Elastomers, Inc.	Manufacturing	8,698,500	0.49%
17	Brenham Wholesale Grocery	Groceries	7,397,190	0.41%
18	Stroud Oil Properties, Inc.	Oil and Gas	7,187,680	0.40%
19	PI Components Corp.	Manufacturing	7,177,100	0.40%
20	Sealy Mattress Company	Manufacturing	6,495,940	0.36%
	Subtotal		361,646,689	20.22%
	All Others		1,426,508,462	79.78%
	Total		\$ 1,788,155,151	100.00%

(1) Source: Washington County Appraisal District.

# WASHINGTON COUNTY, TEXAS

## PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	Property Value (1)		
	Commercial Residential (5)	Exemptions	Total
1996	\$ 1,363,022,120	484,973,500	878,048,620
1997	1,587,799,427	509,658,390	1,078,141,037
1998	1,649,753,319	557,210,001	1,092,543,318
1999	1,675,511,216	559,937,515	1,115,573,701
2000	1,893,014,065	646,196,195	1,246,817,870
2001	2,155,170,894	742,565,530	1,412,605,364
2002	2,220,857,648	762,115,470	1,458,742,178
2003	2,403,584,871	896,267,100	1,507,317,771
2004	2,653,651,784	1,012,372,190	1,641,279,594
2005	3,013,283,207	1,066,759,688	1,946,523,519

(1) Estimated actual value from Table 6.

(2) Source: City of Brenham Audit Report.

(3) Source: Federal Deposit Insurance Corporation, dated June 30th of each year.

(4) Construction is all within the City of Brenham. Washington County does not charge for construction permits and does not keep records on construction in the County.

(5) Commercial and residential property are combined since they are not separately reported in the tax office. Personal property values are not included.

(6) Starting in 1996, this information is no longer available.



Commercial Construction (2), (4)		Residential Construction (2)		Bank Deposits (3), (6)
Number of Units	Value	Number of Units	Value	
119	11,657,735	133	4,153,657	N/A
139	10,264,878	163	5,443,561	N/A
92	12,510,902	159	5,360,473	N/A
95	14,669,358	193	7,656,984	N/A
124	7,438,640	166	4,247,576	N/A
110	22,234,514	160	4,213,330	N/A
125	11,598,574	182	13,438,167	N/A
102	9,811,858	160	6,727,442	N/A
127	44,482,180	136	6,296,904	N/A
124	23,887,960	185	13,396,626	N/A

**WASHINGTON COUNTY, TEXAS****COMPUTATION OF LEGAL DEBT MARGIN**

DECEMBER 31, 2004

(UNAUDITED)

TABLE E-11

Assessed valuations:		
Assessed Value		\$ 1,887,918,567
Add back: exempt real property		1,066,759,688
Add back: exempt other property		<u>58,604,952</u>
Total assessed value		<u>\$ 3,013,283,207</u>
Legal debt margin:		
Debt Limitation - 10 percent of total assessed value		\$ 301,328,321
Debt applicable to limitation:		
Total bonded debt	\$ 750,000	
Less: Special assessment bonds		--
Revenue bonds		--
Amount available for repayment of general obligation bonds		<u>--</u>
Total debt applicable to limitation		<u>750,000</u>
Legal debt margin		<u>\$ 300,578,321</u>

**WASHINGTON COUNTY, TEXAS**

TABLE E-12

**RATIO OF NET GENERAL OBLIGATION BONDED DEBT  
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Population(1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund (3)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1996	28,300	\$ 1,125,022,120	\$ 2,940,000	\$ 479,382	\$ 2,460,618	0.22%	\$ 87
1997	28,700	1,244,699,592	2,725,000	433,331	2,291,669	0.18%	80
1998	30,030	1,265,787,982	2,495,000	397,500	2,097,500	0.17%	70
1999	30,030	1,295,278,269	2,250,000	340,094	1,909,906	0.15%	64
2000	30,373	1,419,959,142	1,990,000	356,802	1,633,198	0.12%	54
2001	30,621	1,591,908,350	1,710,000	306,654	1,403,346	0.09%	46
2002	30,700	1,678,784,428	1,410,000	172,476	1,237,524	0.07%	40
2003	30,950	1,721,704,559	1,090,000	202,705	887,295	0.05%	29
2004	31,025	1,862,225,331	1,125,000	126,526	998,474	0.05%	32
2005	31,248	2,003,388,264	750,000	133,730	616,270	0.03%	20

(1) Source: Demographics USA of New York City.

(2) From Table 6

(3) Amount available for repayment of general obligation bonds.

**WASHINGTON COUNTY, TEXAS**

TABLE E-13

*RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR GENERAL OBLIGATION BONDED DEBT (1)  
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
LAST TEN FISCAL YEARS  
(UNAUDITED)*

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest (2)</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (3)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1996	\$ 200,000	\$ 196,020	\$ 396,020	\$ 7,575,843	5.2%
1997	215,000	179,560	394,560	8,302,650	4.8%
1998	230,000	162,360	392,360	10,319,779	3.8%
1999	245,000	143,960	388,960	10,598,966	3.7%
2000	260,000	124,360	384,360	11,147,265	3.4%
2001	280,000	103,560	383,560	11,636,200	3.3%
2002	300,000	88,263	388,263	14,844,820	2.6%
2003	320,000	71,163	391,163	14,800,759	2.6%
2004	365,000	24,790	389,790	16,333,790	2.4%
2005	375,000	30,690	405,690	16,177,117	2.5%

(1) Includes General, Special Revenue, and Debt Service Funds.

(2) Excludes bond issuance and other costs.

(3) Years ended 1996 through 2001 prepared on the cash basis of accounting; 2002 through 2005 prepared on the GAAP basis of accounting.

**WASHINGTON COUNTY, TEXAS**

TABLE E-14

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT  
 GENERAL OBLIGATION BONDS  
 DECEMBER 31, 2005  
 (UNAUDITED)

Jurisdiction	Total Net Value For Tax Purposes (2005 Tax Rolls)	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Washington County
Direct:				
Washington County, Texas	\$ 2,003,388,264	\$ 750,000	100.00%	\$ 750,000
Overlapping:				
City of Brenham	742,413,700	14,292,497	37.06%	5,296,500
Brenham ISD	1,629,534,648	25,942,298	81.34%	21,101,189
Burton ISD	265,569,984	1,053,276	13.26%	139,623
Blinn Jr. College	2,016,551,777	--	100.00%	--
Oak Hill Fresh Water District	25,858,205	--	1.43%	--
City of Burton	12,561,775	166,535	0.63%	1,044
Total	<u>\$ 6,695,878,353</u>	<u>\$ 42,204,606</u>		<u>\$ 27,288,356</u>
				27,288,356
Ratio of direct and consolidated overlapping funded debt to taxable assessed valuation.				<u>0.41%</u>
Per capita consolidated overlapping funded debt				<u>\$ 880</u>

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**WASHINGTON COUNTY, TEXAS**

TABLE E-15

MISCELLANEOUS STATISTICS  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Date of incorporation	The County of Washington was created March 17, 1836 and organized December 14, 1837 in the Republic of Texas. The Constitution of 1845 was approved by the people of Texas in October 1845, and by the Congress of the United States on December 29, 1845. It became effective in February 1846 when state officers were inaugurated.
Form of Government	Commissioners Court
Number of employees (excluding public safety):	
Classified	108
Exempt	29
Area in square miles	622
Washington County Facilities & Services	
Miles of County Roads	625
Miles of paved roads	319
Miles of unpaved roads	306
Fire Protection (all volunteers):	
Number of stations	11
Number of fire personnel and officers	817
Number of calls answered	516
Public Safety Protection:	
Number of locations	1
Number of public safety personnel and officers	57
Number of patrol units	13
Number of law viloations - physical arrests	405
Education (public schools):	
Number of elementary school	5
Number of secondary schools	3
Number of school instructors	407
Facilities and Services not Included in Reporting Entity	
Number of hospitals	1
Number of patient beds	60
Elections:	
Number of registered voters	20,850

# WASHINGTON COUNTY, TEXAS

## DEMOGRAPHIC STATISTICS

### LAST TEN FISCAL YEARS

(UNAUDITED)

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Income</u>	<u>(3) Median Age</u>	<u>Labor Force Size</u>	<u>Number Employed</u>	<u>Number Unemployed</u>
1996	28,300	\$ 22,263	36.0	15,025	14,613	412
1997	28,700	22,763	36.0	15,382	14,968	414
1998	30,030	22,500	36.0	14,881	14,504	377
1999	30,030	22,500	36.0	14,540	14,145	395
2000	30,373	27,330	36.0	15,450	15,190	260
2001	30,621	27,330	36.0	14,828	14,537	291
2002	30,700	27,330	37.0	15,780	15,355	425
2003	30,950	28,828	37.0	16,085	15,530	535
2004	31,025	29,443	37.4	16,295	15,718	577
2005	31,248	28,747	37.4	16,257	15,563	694

#### Data Sources:

- (1) WWW.bea.gov
- (2) State Department of Labor
- (3) State Department of Commerce
- (4) School District



TABLE E-16

(4) School Enrollment	(2) Unemployment Rate
5,291	2.7%
5,403	2.7%
5,096	2.5%
5,148	2.7%
5,076	1.7%
5,165	2.0%
5,169	2.7%
5,162	3.4%
5,390	3.4%
5,286	4.3%

**WASHINGTON COUNTY, TEXAS**  
**SURETY BONDS ON PRINCIPAL OFFICIALS**  
**DECEMBER 31, 2005**  
**(UNAUDITED)**

**TABLE E-17**

County Official	Title	Amount of Surety Bond
Dorothy Morgan	County Judge	\$ 1,000
Matthew Reue	County Court at Law Judge	2,000
Zeb Heckmann	County Commissioner, Precinct 1	4,000
Robert Mikeska	County Commissioner, Precinct 2	4,000
Kirk Hanath	County Commissioner, Precinct 3	4,000
Joy Fuchs	County Commissioner, Precinct 4	4,000
Beth A. Rothermel	County Clerk	5,000
Candy Arth	Tax Assessor - Collector	150,000
Vicki A. Lehmann	District Clerk	5,000
Julie Renken	County Attorney	2,500
Sharon Stolz	County Auditor	5,000
Norman Draehn	County Treasurer	20,000
J. W. Jankowski	Sheriff	5,000
Kimberly Jozwiak	Justice of the Peace, Precinct 1	5,000
Douglas Cone	Justice of the Peace, Precinct 2	5,000
Roy W. May, Jr.	Justice of the Peace, Precinct 3	5,000
James D. McCune, Jr.	Justice of the Peace, Precinct 4	5,000
Mark Kettler	Constable, Precinct 1	1,000
Carroll Charles Faske	Constable, Precinct 2	1,000
Nelson Zibilski	Constable, Precinct 3	1,000
Billy Rosenbaum	Constable, Precinct 4	1,000
Renee Mueller	District Attorney	5,000

**WASHINGTON COUNTY, TEXAS**

TABLE E-18

*MISCELLANEOUS STATISTICS**DECEMBER 31, 2005**(UNAUDITED)***Automobile Liability**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	\$100,000/\$300,000/\$100,000
Deductible:	\$0
Annual Premium:	\$23,595

**Automobile Physical Liability**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	Collision/Comprehensive
Deductible:	\$1,000
Annual Premium:	\$33,340

**Crime**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	\$20,000 to \$100,000
Deductible:	\$1,000
Annual Premium:	\$3,850

**General Liability**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	\$100,000 to \$300,000
Deductible:	\$5,000
Annual Premium:	\$20,828

**Law Enforcement**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	\$2,000,000 limit
Deductible:	\$5,000
Annual Premium:	\$49,740

**Property**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	Building contents per schedule
Deductible:	\$1,000
Annual Premium:	\$35,673

**Public Officials**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	\$2,000,000 limit
Deductible:	\$5,000
Annual Premium:	\$29,923

**Unemployment**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	Statutory
Deductible:	Per Schedule
Annual Premium:	Per Schedule

**Workers Compensation**

Policy Term:	01/01/05 - 12/31/05
Coverage Amount:	\$100,000 per occurrence
Deductible:	None
Annual Premium:	\$264,761

(1) Insurer is Texas Association of Counties.

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