

WASHINGTON COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT B-1
 Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Indigent Health Care				
Benefits	\$ 10,066	\$ 10,066	\$ 10,064	\$ 2
Supplies	30,000	30,000	9,169	20,831
Other services and charges	521,851	529,851	397,906	131,945
Total Indigent Health Care	561,917	569,917	417,139	152,778
Health Department				
Personnel services	10,000	12,832	11,407	1,425
Other services and charges	59,600	56,768	54,155	2,613
Total Health Department	69,600	69,600	65,562	4,038
Environmental				
Personnel services	96,268	96,268	96,267	1
Benefits	19,562	19,762	19,272	490
Supplies	6,500	6,700	5,523	1,177
Other services and charges	20,400	20,000	15,760	4,240
Total Environmental	142,730	142,730	136,822	5,908
Total Health and Welfare	912,247	920,247	742,845	177,402
Culture and Recreation				
Education - Library				
Other services and charges	33,000	33,000	30,963	2,037
Total Education - Library	33,000	33,000	30,963	2,037
Fairgrounds				
Personnel services	113,654	116,044	116,029	15
Benefits	26,469	27,224	26,407	817
Supplies	17,000	15,480	15,019	461
Other services and charges	121,400	128,900	117,524	11,376
Capital outlay	20,000	11,900	350	11,550
Total Fairgrounds	298,523	299,548	275,329	24,219
Softball				
Other services and charges	33,000	33,000	33,000	--
Capital outlay	5,500	5,500	3,690	1,810
Total Softball	38,500	38,500	36,690	1,810
Total Culture and Recreation	370,023	371,048	342,982	28,066
Conservation				
Extension Service				
Personnel services	97,721	97,721	97,684	37
Benefits	25,492	26,492	26,050	442
Supplies	6,500	6,500	5,195	1,305
Other services and charges	18,800	17,800	15,998	1,802
Total Extension Service	148,513	148,513	144,927	3,586

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Soil Conservation				
Other services and charges	\$ 4,000	\$ 4,000	\$ 4,000	\$ --
Total Soil Conservation	4,000	4,000	4,000	--
Total Conservation	152,513	152,513	148,927	3,586
Data Processing				
Data Processing				
Other services and charges	199,148	263,749	228,017	35,732
Total Data Processing	199,148	263,749	228,017	35,732
Total Data Processing	199,148	263,749	228,017	35,732
Total expenditures	10,978,651	12,459,108	11,404,160	1,054,948
Excess (deficiency) of revenues over (under) expenditures	344,103	(1,003,948)	456,022	1,459,970
Other financing sources (uses):				
Transfers in	31,184	34,235	34,391	156
Transfers out	(731,977)	(737,770)	(737,770)	--
Sale of capital assets	2,000	2,000	6,782	4,782
Total other financing sources (uses)	(698,793)	(701,535)	(696,597)	4,938
Net change in cash	(354,690)	(1,705,483)	(240,575)	1,464,908
Cash, January 1	10,731,179	10,731,179	10,731,179	--
Cash, December 31	\$ 10,376,489	\$ 9,025,696	\$ 10,490,604	\$ 1,464,908

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes				
Ad valorem tax	\$ 3,422,470	\$ 3,422,470	\$ 3,538,062	\$ 115,592
Penalty and interest	45,000	45,000	54,158	9,158
Total Taxes	3,467,470	3,467,470	3,592,220	124,750
Intergovernmental				
Federal shared revenues	70,000	70,000	69,015	(985)
Total Intergovernmental	70,000	70,000	69,015	(985)
Licenses, permits and fees				
Licenses, permits and fees	865,000	865,000	839,044	(25,956)
Total Licenses, permits and fees	865,000	865,000	839,044	(25,956)
Fines and forfeitures				
Fines and forfeitures	280,000	280,000	369,845	89,845
Total Fines and forfeitures	280,000	280,000	369,845	89,845
Interest				
Interest	15,000	15,000	9,900	(5,100)
Total Interest	15,000	15,000	9,900	(5,100)
Miscellaneous				
Miscellaneous	1,000	1,000	--	(1,000)
Total Miscellaneous	1,000	1,000	--	(1,000)
Total revenues	4,698,470	4,698,470	4,880,024	181,554
Expenditures:				
Current:				
Public transportation				
Personnel services	944,629	946,410	891,398	55,012
Benefits	444,191	448,559	423,665	24,894
Supplies	427,200	447,200	413,317	33,883
Other services and charges	617,889	617,889	528,796	89,093
Capital outlay	2,277,061	2,453,912	2,436,418	17,494
Total Public Transportation	4,710,970	4,913,970	4,693,594	220,376
Total expenditures	4,710,970	4,913,970	4,693,594	220,376
Excess (deficiency) of revenues over (under) expenditures	(12,500)	(215,500)	186,430	401,930
Other financing sources (uses):				
Sale of capital assets	12,500	12,500	39,671	27,171
Total other financing sources (uses)	12,500	12,500	39,671	27,171
Net change in cash	--	(203,000)	226,101	429,101
Cash, January 1	4,174,262	4,174,262	4,174,262	--
Cash, December 31	\$ 4,174,262	\$ 3,971,262	\$ 4,400,363	\$ 429,101

WASHINGTON COUNTY, TEXAS
 EMERGENCY MEDICAL SERVICE
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Charges to customers	\$ 1,750,000	\$ 1,834,848	\$ 1,852,474	\$ 17,626
Total Charges for services	1,750,000	1,834,848	1,852,474	17,626
Interest				
Interest	3,000	3,000	2,573	(427)
Total Interest	3,000	3,000	2,573	(427)
Miscellaneous				
Miscellaneous	1,000	1,000	24	(976)
Total Miscellaneous	1,000	1,000	24	(976)
Total revenues	1,754,000	1,838,848	1,855,071	16,223
Expenditures:				
Current:				
Emergency Medical Services				
Personnel services	1,105,148	1,171,768	1,171,766	2
Benefits	424,579	440,127	440,124	3
Supplies	125,000	124,900	124,959	1
Other services and charges	222,000	242,496	242,390	106
Capital outlay	103,066	163,290	163,291	(1)
Total Emergency Medical Services	1,979,793	2,142,641	2,142,530	111
Total Health and Welfare	1,979,793	2,142,641	2,142,530	111
Total expenditures	1,979,793	2,142,641	2,142,530	111
Excess (deficiency) of revenues over (under) expenditures	(225,793)	(303,793)	(287,459)	16,334
Other financing sources (uses):				
Transfers in	133,977	133,977	133,977	--
Total other financing sources (uses)	133,977	133,977	133,977	--
Net change in cash	(91,816)	(169,816)	(153,482)	16,334
Cash, January 1	366,442	366,442	366,442	--
Cash, December 31	\$ 274,626	\$ 196,626	\$ 212,960	\$ 16,334

WASHINGTON COUNTY, TEXAS**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Year Ended December 31, 2010

A. Budgetary Information

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

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

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

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

B. At December 31, 2010, no funds had a deficit:

C. At December 31, 2010, there were no budgeted funds where expenditures exceeded appropriations.

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	(\$240,575)	\$5,817	(\$267,807)	(\$502,565)
Road & Bridge	226,101	(440,258)	222,503	8,346
District Attorney	147,314	--	(737)	146,577
Emergency Medical Service	(153,482)	155,268	(137,276)	(135,490)
Forfeiture of Assets	(7,551)	--	--	(7,551)
County Clerk Record Management	16,767	--	(2,150)	14,617
Records Management District Clerk	6,252	--	--	6,252
Archive Fee - County Clerk	(16,781)	--	628	(16,153)
Tax Note Series 2007	(197,718)	(2,683)	(56,046)	(256,447)

WASHINGTON COUNTY, TEXAS**EXHIBIT B-4***SCHEDULE OF FUNDING PROGRESS - OPEB**Year Ended December 31, 2010*

Valuation Date	Actuarial Valuation of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Asset (Liability) (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as % of Payroll
(1)	(2)	(3)	(2) - (3) (4)	(2)/(3) (5)	(6)	(4)/(6) (7)
12/31/08	N/A	\$2,231,824	(\$2,231,824)	0.00%	\$6,942,459	31.80%
12/31/09 A.	N/A	2,231,824	(2,231,824)	0.00%	7,051,177	31.2%
12/31/10	N/A	3,256,232	(3,256,232)	0.00%	7,026,790	46.30%

A. The plan receives an actuarial valuation biennially.

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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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

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

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

EMS Depreciation Fund This fund is used to account for revenues and expenditures related to the purchase of an ambulance or EMS equipment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sheriff Equipment Grant Fund - This fund is used to account for a grant dedicated for equipment for law enforcement.

Sheriff's Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Sheriff Department training.

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

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

2008 Equipment Grant Fund - This fund is used to account for a grant dedicated to equipment for law enforcement.

Brazos Valley Home Consortium Fund - This fund is used to account for pass through funding from HUD related to the Brazos Valley Home Consortium.

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

TDRA Fund - This fund is used to account for a grant from TDRA Disaster Recovery for Emergency Generators located at the Brenham Water Treatment Plant and Faith Mission Emergency Relief Center.

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

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

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

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

DEBT SERVICE

DEBT SERVICE FUNDS are used to account for the accumulation of resources for and the payment of General long-term debt and principal.

Tax Note Series 2007 Fund - This fund is used to account for the accumulation of resources and the payment of Tax Note Series 2007.

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds.

Tax Note, Series 2007 Capital Projects Fund to account for construction of projects from the proceeds of the 2007 Tax Note Series 2007.

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS are used to report all trust arrangements (other than pension and investment trust funds) under which principal and income benefit individuals, private organizations, or other governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Narcotics - This fund is used to account for fees paid by convicted defendants of drug crimes.

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

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

Cellular Phone - This fund is used to account for money held as a deposit by county employees to purchase a cell phone at a discounted rate with Washington County assuming limited liability for unpaid bills.

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

Jail Board - This fund is used to account for money received from inmates monthly Social Security payment.

EXHIBIT C-1

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2010

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Capital Projects Fund Tax Note Series 2007 Capital Projects	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 2,542,975	\$ 220,239	\$ 76,985	\$ 2,840,199
Investments	--	--	9,658	9,658
Receivables (net of allowances for uncollectibles):				
Taxes	--	170,888	--	170,888
Intergovernmental	94,050	--	--	94,050
Restricted assets:				
Cash and cash equivalents	--	441,565	--	441,565
Total Assets	\$ 2,637,025	\$ 832,692	\$ 86,643	\$ 3,556,360
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 98,800	\$ --	\$ 74,789	\$ 173,589
Accrued liabilities and other payables	24,821	--	--	24,821
Deferred revenue	--	168,981	--	168,981
Taxes collected in advance	--	441,565	--	441,565
Total Liabilities	123,621	610,546	74,789	808,956
Fund balances:				
Reserved for:				
Debt service	--	222,146	--	222,146
Unreserved, reported in:				
Special revenue funds	2,513,404	--	--	2,513,404
Capital projects fund	--	--	11,854	11,854
Total fund balances	2,513,404	222,146	11,854	2,747,404
Total Liabilities and Fund Balances	\$ 2,637,025	\$ 832,692	\$ 86,643	\$ 3,556,360

EXHIBIT C-2

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Capital Projects Fund Tax Note Series 2007 Capital Projects	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ --	\$ 493,622	\$ --	\$ 493,622
Intergovernmental	1,028,252	--	--	1,028,252
Charges for services	208,417	--	--	208,417
Interest	17,972	11,145	14,091	43,208
Miscellaneous	190,844	--	--	190,844
Total revenues	1,445,485	504,767	14,091	1,964,343
Expenditures:				
Current:				
General administration	85,002	--	--	85,002
Judicial	616,758	--	--	616,758
Legal	3,634	--	--	3,634
Public facilities	8,013	--	77,928	85,941
Public safety	217,117	--	--	217,117
Health and welfare	717,763	--	--	717,763
Capital outlay	--	--	1,535,801	1,535,801
Debt service:				
Principal	--	260,000	--	260,000
Interest and fiscal charges	--	197,115	--	197,115
Bond issuance costs	--	73,980	--	73,980
Total expenditures	1,648,287	531,095	1,613,729	3,793,111
Excess (deficiency) of revenues over (under) expenditures	(202,802)	(26,328)	(1,599,638)	(1,828,768)
Other financing sources (uses):				
Transfers in	622,283	--	--	622,283
Transfers out	(66,201)	--	--	(66,201)
Bond proceeds	--	3,835,000	--	3,835,000
Premium on bonds issued	--	344,985	--	344,985
Discount on bonds issued	--	(31,287)	--	(31,287)
Payment to refunded bond escrow agent	--	(4,378,817)	--	(4,378,817)
Total other financing sources (uses)	556,082	(230,119)	--	325,963
Net change in fund balances	353,280	(256,447)	(1,599,638)	(1,502,805)
Fund balances, January 1	2,160,124	478,593	1,611,492	4,250,209
Fund balances, December 31	\$ 2,513,404	\$ 222,146	\$ 11,854	\$ 2,747,404

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	HWY 290/36	JP Technology	District Attorney	EMS Depreciation
ASSETS				
Cash and cash equivalents	\$ 1,000,000	\$ 50,971	\$ 220,323	\$ 4,619
Intergovernmental receivables	--	--	--	--
Total Assets	<u>\$ 1,000,000</u>	<u>\$ 50,971</u>	<u>\$ 220,323</u>	<u>\$ 4,619</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	24,821	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>24,821</u>	<u>--</u>
Fund balances:				
Unreserved	1,000,000	50,971	195,502	4,619
Total fund balances	<u>1,000,000</u>	<u>50,971</u>	<u>195,502</u>	<u>4,619</u>
Total Liabilities and Fund Balances	<u>\$ 1,000,000</u>	<u>\$ 50,971</u>	<u>\$ 220,323</u>	<u>\$ 4,619</u>

EXHIBIT C-3

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EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ 160,450	\$ 145,791	\$ 15,513	\$ 25,758	\$ 8,841
--	--	--	--	--
<u>\$ 160,450</u>	<u>\$ 145,791</u>	<u>\$ 15,513</u>	<u>\$ 25,758</u>	<u>\$ 8,841</u>
\$ 2,600	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>2,600</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
157,850	145,791	15,513	25,758	8,841
<u>157,850</u>	<u>145,791</u>	<u>15,513</u>	<u>25,758</u>	<u>8,841</u>
<u>\$ 160,450</u>	<u>\$ 145,791</u>	<u>\$ 15,513</u>	<u>\$ 25,758</u>	<u>\$ 8,841</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	Child Foster Care	Sheriff Forfeiture	Forfeiture of Assets	C.C. Record Management Preservation
ASSETS				
Cash and cash equivalents	\$ 78,849	\$ 10,901	\$ 6,744	\$ 60,816
Intergovernmental receivables	--	--	--	--
Total Assets	\$ 78,849	\$ 10,901	\$ 6,744	\$ 60,816
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ 2,150
Accrued liabilities and other payables	--	--	--	--
Total Liabilities	--	--	--	2,150
Fund balances:				
Unreserved	78,849	10,901	6,744	58,666
Total fund balances	78,849	10,901	6,744	58,666
Total Liabilities and Fund Balances	\$ 78,849	\$ 10,901	\$ 6,744	\$ 60,816

EXHIBIT C-3

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Records Management Preservation DC	County and District Court Technology	Record Management Preservation	Archive Fee County Clerk	Courthouse Security
\$ 13,964	\$ 943	\$ 193,801	\$ 30,827	\$ 77,388
--	--	--	--	--
<u>\$ 13,964</u>	<u>\$ 943</u>	<u>\$ 193,801</u>	<u>\$ 30,827</u>	<u>\$ 77,388</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
13,964	943	193,801	30,827	77,388
<u>13,964</u>	<u>943</u>	<u>193,801</u>	<u>30,827</u>	<u>77,388</u>
<u>\$ 13,964</u>	<u>\$ 943</u>	<u>\$ 193,801</u>	<u>\$ 30,827</u>	<u>\$ 77,388</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
ASSETS				
Cash and cash equivalents	\$ 6,804	\$ 4,041	\$ 379	\$ 339,576
Intergovernmental receivables	--	--	--	--
Total Assets	<u>\$ 6,804</u>	<u>\$ 4,041</u>	<u>\$ 379</u>	<u>\$ 339,576</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Unreserved	6,804	4,041	379	339,576
Total fund balances	<u>6,804</u>	<u>4,041</u>	<u>379</u>	<u>339,576</u>
Total Liabilities and Fund Balances	<u>\$ 6,804</u>	<u>\$ 4,041</u>	<u>\$ 379</u>	<u>\$ 339,576</u>

EXHIBIT C-3
Page 3 of 4

Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment	2008 Equipment Grant
\$ 2,012	\$ 9,437	\$ 18,834	\$ 3,440	\$ 49
--	--	--	--	--
<u>\$ 2,012</u>	<u>\$ 9,437</u>	<u>\$ 18,834</u>	<u>\$ 3,440</u>	<u>\$ 49</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,012	9,437	18,834	3,440	49
<u>2,012</u>	<u>9,437</u>	<u>18,834</u>	<u>3,440</u>	<u>49</u>
<u>\$ 2,012</u>	<u>\$ 9,437</u>	<u>\$ 18,834</u>	<u>\$ 3,440</u>	<u>\$ 49</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2010

	Rural Health Pilot Program	TDRA	Constable Number One Training
ASSETS			
Cash and cash equivalents	\$ 34,318	\$ --	\$ 2,326
Intergovernmental receivables	--	94,050	--
Total Assets	<u>\$ 34,318</u>	<u>\$ 94,050</u>	<u>\$ 2,326</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ --	\$ 94,050	\$ --
Accrued liabilities and other payables	--	--	--
Total Liabilities	<u>--</u>	<u>94,050</u>	<u>--</u>
Fund balances:			
Unreserved	34,318	--	2,326
Total fund balances	<u>34,318</u>	<u>--</u>	<u>2,326</u>
Total Liabilities and Fund Balances	<u>\$ 34,318</u>	<u>\$ 94,050</u>	<u>\$ 2,326</u>

Constable Number Two Training	Constable Number Three Training	Constable Number Four Training	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 253	\$ 8,391	\$ 6,616	\$ 2,542,975
--	--	--	94,050
<u>\$ 253</u>	<u>\$ 8,391</u>	<u>\$ 6,616</u>	<u>\$ 2,637,025</u>
\$ --	\$ --	\$ --	\$ 98,800
--	--	--	24,821
<u>--</u>	<u>--</u>	<u>--</u>	<u>123,621</u>
253	8,391	6,616	2,513,404
<u>253</u>	<u>8,391</u>	<u>6,616</u>	<u>2,513,404</u>
<u>\$ 253</u>	<u>\$ 8,391</u>	<u>\$ 6,616</u>	<u>\$ 2,637,025</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	HWY 290/36	JP Technology	District Attorney	EMS Depreciation
Revenues:				
Intergovernmental	\$ --	\$ --	\$ 349,335	\$ --
Charges for services	--	25,440	--	--
Interest	--	--	--	98
Miscellaneous	--	--	4,354	--
Total revenues	--	25,440	353,689	98
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	7,312	597,112	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Total expenditures	--	7,312	597,112	--
Excess (deficiency) of revenues over (under) expenditures	--	18,128	(243,423)	98
Other financing sources (uses):				
Transfers in	200,000	--	390,000	--
Transfers out	--	(34,661)	--	--
Total other financing sources (uses)	200,000	(34,661)	390,000	--
Net change in fund balances	200,000	(16,533)	146,577	98
Fund balances, January 1	800,000	67,504	48,925	4,521
Fund balances, December 31	\$ 1,000,000	\$ 50,971	\$ 195,502	\$ 4,619

EXHIBIT C-4

Page 1 of 4

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	12,700	9,966	--
--	536	551	--	--
48,786	1,881	--	--	2,617
<u>48,786</u>	<u>2,417</u>	<u>13,251</u>	<u>9,966</u>	<u>2,617</u>
--	--	3,549	--	--
--	--	--	--	--
--	--	--	3,634	--
--	--	--	--	--
--	--	--	--	2,120
59,720	--	--	--	--
<u>59,720</u>	<u>--</u>	<u>3,549</u>	<u>3,634</u>	<u>2,120</u>
(10,934)	2,417	9,702	6,332	497
--	--	--	--	--
--	--	--	(10,000)	--
--	--	--	(10,000)	--
(10,934)	2,417	9,702	(3,668)	497
168,784	143,374	5,811	29,426	8,344
<u>\$ 157,850</u>	<u>\$ 145,791</u>	<u>\$ 15,513</u>	<u>\$ 25,758</u>	<u>\$ 8,841</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Child Foster Care	Sheriff Forfeiture	Forfeiture of Assets	C.C. Record Management Preservation
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	13,162	--	43,066
Interest	2,436	144	174	1,067
Miscellaneous	3,015	--	--	--
Total revenues	<u>5,451</u>	<u>13,306</u>	<u>174</u>	<u>44,133</u>
Expenditures:				
Current:				
General administration	--	--	--	29,516
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	3,500	7,725	--
Health and welfare	10,671	--	--	--
Total expenditures	<u>10,671</u>	<u>3,500</u>	<u>7,725</u>	<u>29,516</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,220)</u>	<u>9,806</u>	<u>(7,551)</u>	<u>14,617</u>
Other financing sources (uses):				
Transfers in	8,000	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>8,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	2,780	9,806	(7,551)	14,617
Fund balances, January 1	76,069	1,095	14,295	44,049
Fund balances, December 31	<u>\$ 78,849</u>	<u>\$ 10,901</u>	<u>\$ 6,744</u>	<u>\$ 58,666</u>

EXHIBIT C-4
Page 2 of 4

Records Management Preservation DC	County and District Court Technology	Record Management Preservation	Archive Fee County Clerk	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
6,026	943	20,054	34,541	37,404
226	--	4,125	--	--
--	--	--	--	--
<u>6,252</u>	<u>943</u>	<u>24,179</u>	<u>34,541</u>	<u>37,404</u>
--	--	--	50,694	--
--	--	12,334	--	--
--	--	--	--	--
--	--	--	--	8,013
--	--	--	--	--
--	--	12,334	50,694	8,013
<u>6,252</u>	<u>943</u>	<u>11,845</u>	<u>(16,153)</u>	<u>29,391</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
6,252	943	11,845	(16,153)	29,391
7,712	--	181,956	46,980	47,997
<u>\$ 13,964</u>	<u>\$ 943</u>	<u>\$ 193,801</u>	<u>\$ 30,827</u>	<u>\$ 77,388</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement
Revenues:				
Intergovernmental	\$ --	\$ 101,750	\$ --	\$ 13,214
Charges for services	--	--	--	--
Interest	142	142	8	7,108
Miscellaneous	541	--	--	--
Total revenues	<u>683</u>	<u>101,892</u>	<u>8</u>	<u>20,322</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	24,103	--	--
Health and welfare	--	--	--	--
Total expenditures	<u>--</u>	<u>24,103</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>683</u>	<u>77,789</u>	<u>8</u>	<u>20,322</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	<u>683</u>	<u>77,789</u>	<u>8</u>	<u>20,322</u>
Fund balances, January 1	6,121	(73,748)	371	319,254
Fund balances, December 31	<u>\$ 6,804</u>	<u>\$ 4,041</u>	<u>\$ 379</u>	<u>\$ 339,576</u>

EXHIBIT C-4

Page 3 of 4

Constable's Training	Sheriff's Equipment Grant	Sheriff's Training	Clerks Election	HAVA Grant Equipment
\$ --	\$ 75,000	\$ 4,245	\$ --	\$ --
--	--	5,115	--	--
159	200	205	492	--
--	--	--	3,750	--
<u>159</u>	<u>75,200</u>	<u>9,565</u>	<u>4,242</u>	<u>--</u>
--	--	--	1,243	--
--	--	--	--	--
--	--	--	--	--
100	76,076	5,400	--	--
--	--	--	--	--
<u>100</u>	<u>76,076</u>	<u>5,400</u>	<u>1,243</u>	<u>--</u>
59	(876)	4,165	2,999	--
5,793	--	--	--	--
(18,490)	--	--	(3,050)	--
(12,697)	--	--	(3,050)	--
(12,638)	(876)	4,165	(51)	--
12,638	2,888	5,272	18,885	3,440
<u>\$ --</u>	<u>\$ 2,012</u>	<u>\$ 9,437</u>	<u>\$ 18,834</u>	<u>\$ 3,440</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	2008 Equipment Grant	Brazos Valley Home Consortium	Rural Health Pilot Program	TDRA
Revenues:				
Intergovernmental	\$ --	\$ 197,449	\$ 190,590	\$ 94,050
Charges for services	--	--	--	--
Interest	6	--	--	--
Miscellaneous	--	--	125,900	--
Total revenues	6	197,449	316,490	94,050
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	367	--	--	94,050
Health and welfare	--	197,449	449,923	--
Total expenditures	367	197,449	449,923	94,050
Excess (deficiency) of revenues over (under) expenditures	(361)	--	(133,433)	--
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	--	--	--	--
Net change in fund balances	(361)	--	(133,433)	--
Fund balances, January 1	410	--	167,751	--
Fund balances, December 31	\$ 49	\$ --	\$ 34,318	\$ --

EXHIBIT C-4

Page 4 of 4

Constable Number One Training	Constable Number Two Training	Constable Number Three Training	Constable Number Four Training	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 638	\$ 706	\$ 637	\$ 638	\$ 1,028,252
--	--	--	--	208,417
25	8	67	53	17,972
--	--	--	--	190,844
<u>663</u>	<u>714</u>	<u>704</u>	<u>691</u>	<u>1,445,485</u>
--	--	--	--	85,002
--	--	--	--	616,758
--	--	--	--	3,634
--	--	--	--	8,013
3,215	461	--	--	217,117
--	--	--	--	717,763
<u>3,215</u>	<u>461</u>	<u>--</u>	<u>--</u>	<u>1,648,287</u>
(2,552)	253	704	691	(202,802)
4,878	--	7,687	5,925	622,283
--	--	--	--	(66,201)
<u>4,878</u>	<u>--</u>	<u>7,687</u>	<u>5,925</u>	<u>556,082</u>
2,326	253	8,391	6,616	353,280
--	--	--	--	2,160,124
<u>\$ 2,326</u>	<u>\$ 253</u>	<u>\$ 8,391</u>	<u>\$ 6,616</u>	<u>\$ 2,513,404</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental				
Federal shared revenues	\$ 290,595	\$ 290,595	\$ 299,484	\$ 8,889
State shared revenues	35,000	35,000	49,851	14,851
Total Intergovernmental	<u>325,595</u>	<u>325,595</u>	<u>349,335</u>	<u>23,740</u>
Miscellaneous				
Miscellaneous	2,000	2,000	4,354	2,354
Total Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>4,354</u>	<u>2,354</u>
Total revenues	<u>327,595</u>	<u>327,595</u>	<u>353,689</u>	<u>26,094</u>
Expenditures:				
Current:				
District Attorney				
Personnel services	462,722	470,042	403,206	66,836
Benefits	164,031	156,815	134,604	22,211
Supplies	8,800	11,737	11,682	55
Other services and charges	82,042	67,210	46,883	20,327
Capital outlay	--	11,792	--	11,792
Total District Attorney	<u>717,595</u>	<u>717,595</u>	<u>596,375</u>	<u>121,220</u>
Total Judicial	<u>717,595</u>	<u>717,595</u>	<u>596,375</u>	<u>121,220</u>
Total expenditures	<u>717,595</u>	<u>717,595</u>	<u>596,375</u>	<u>121,220</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(390,000)</u>	<u>(390,000)</u>	<u>(242,686)</u>	<u>147,314</u>
Other financing sources (uses):				
Transfers in	390,000	390,000	390,000	--
Total other financing sources (uses)	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>	<u>--</u>
Net change in cash	--	--	147,314	147,314
Cash, January 1	73,009	73,009	73,009	--
Cash, December 31	<u>\$ 73,009</u>	<u>\$ 73,009</u>	<u>\$ 220,323</u>	<u>\$ 147,314</u>

WASHINGTON COUNTY, TEXAS
 FORFEITURE OF ASSETS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest				
Interest	\$ 100	\$ 174	\$ 174	\$ --
Total Interest	100	174	174	--
Miscellaneous				
Total Miscellaneous	--	--	--	--
Total revenues	100	174	174	--
Expenditures:				
Current:				
Public Safety				
Sheriff				
Supplies	7,725	7,725	7,725	--
Total Sheriff	7,725	7,725	7,725	--
Total Public Safety	7,725	7,725	7,725	--
Total expenditures	7,725	7,725	7,725	--
Net change in cash	(7,625)	(7,551)	(7,551)	--
Cash, January 1	14,295	14,295	14,295	--
Cash, December 31	\$ (7,625)	\$ (7,551)	\$ 6,744	\$ --

WASHINGTON COUNTY, TEXAS

EXHIBIT C-7

COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 38,500	\$ 38,500	\$ 43,066	\$ 4,566
Total Charges for services	38,500	38,500	43,066	4,566
Interest				
Interest	1,000	1,000	1,067	67
Total Interest	1,000	1,000	1,067	67
Total revenues	39,500	39,500	44,133	4,633
Expenditures:				
Current:				
General Administration				
County Clerk				
Supplies	3,000	5,554	5,554	--
Other services and charges	25,200	22,646	11,812	10,834
Capital outlay	10,000	10,000	10,000	--
Total County Clerk	38,200	38,200	27,366	10,834
Total General Administration	38,200	38,200	27,366	10,834
Total expenditures	38,200	38,200	27,366	10,834
Net change in cash	1,300	1,300	16,767	15,467
Cash, January 1	44,049	44,049	44,049	--
Cash, December 31	\$ 45,349	\$ 45,349	\$ 60,816	\$ 15,467

WASHINGTON COUNTY, TEXAS
 RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 7,040	\$ 7,040	\$ 6,026	\$ (1,014)
Total Charges for services	<u>7,040</u>	<u>7,040</u>	<u>6,026</u>	<u>(1,014)</u>
Interest				
Interest	400	400	226	(174)
Total Interest	<u>400</u>	<u>400</u>	<u>226</u>	<u>(174)</u>
Total revenues	<u>7,440</u>	<u>7,440</u>	<u>6,252</u>	<u>(1,188)</u>
Net change in cash	7,440	7,440	6,252	(1,188)
Cash, January 1	7,712	7,712	7,712	--
Cash, December 31	<u>\$ 15,152</u>	<u>\$ 15,152</u>	<u>\$ 13,964</u>	<u>\$ (1,188)</u>

WASHINGTON COUNTY, TEXAS
 ARCHIVE FEE - COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services				
Fees of office	\$ 31,000	\$ 31,000	\$ 34,541	\$ 3,541
Total Charges for services	31,000	31,000	34,541	3,541
Interest				
Interest	100	100	--	(100)
Total Interest	100	100	--	(100)
Total revenues	31,100	31,100	34,541	3,441
Expenditures:				
Current:				
General Administration				
County Clerk				
Supplies	5,000	129	129	--
Other services and charges	23,000	30,500	30,428	72
Capital outlay	--	20,765	20,765	--
Total County Clerk	28,000	51,394	51,322	72
Total General Administration	28,000	51,394	51,322	72
Total expenditures	28,000	51,394	51,322	72
Net change in cash	3,100	(20,294)	(16,781)	3,513
Cash, January 1	47,608	47,608	47,608	--
Cash, December 31	\$ 50,708	\$ 27,314	\$ 30,827	\$ 3,513

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Ad valorem tax	\$ 467,447	\$ 467,447	\$ 238,314	\$ (229,133)
Penalty and interest	5,100	5,100	9,036	3,936
Total Taxes	472,547	472,547	247,350	(225,197)
Interest				
Interest	3,100	3,100	26,270	23,170
Total Interest	3,100	3,100	26,270	23,170
Total revenues	475,647	475,647	273,621	(202,026)
Expenditures:				
Debt service:				
Principal	260,000	565,000	260,000	305,000
Interest and fiscal charges	211,776	211,776	211,339	437
Total expenditures	471,776	776,776	471,339	305,437
Net change in cash	3,871	(301,129)	(197,718)	103,411
Cash, January 1	859,522	859,522	859,522	--
Cash, December 31	\$ 863,393	\$ 558,393	\$ 661,804	\$ 103,411

EXHIBIT C-11

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2010

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-10)
ASSETS				
Cash and cash equivalents	\$ 37,832	\$ 1,312,751	\$ 142,309	\$ 1,492,892
Total Assets	<u>\$ 37,832</u>	<u>\$ 1,312,751</u>	<u>\$ 142,309</u>	<u>\$ 1,492,892</u>
NET ASSETS				
Held in trust for other purposes	<u>\$ 37,832</u>	<u>\$ 1,312,751</u>	<u>\$ 142,309</u>	<u>\$ 1,492,892</u>

EXHIBIT C-12

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
Investment Income	\$ 750	\$ 30,248	\$ 2,446	\$ 33,444
Lease income	--	221,142	--	221,142
Miscellaneous	--	5,000	35,412	40,412
Total Additions	750	256,390	37,858	294,998
Deductions:				
Administrative Expenses	1,364	30,463	--	31,827
Payments to schools	--	255,211	--	255,211
Total Deductions	1,364	285,674	--	287,038
Change in Net Assets	(614)	(29,284)	37,858	7,960
Net Assets-Beginning of the Year	38,446	1,342,035	104,451	1,484,932
Net Assets-End of the Year	\$ 37,832	\$ 1,312,751	\$ 142,309	\$ 1,492,892

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2010

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
Cash and cash equivalents	\$ 10,857	\$ 7,921	\$ 5,314	\$ 12,180
Due from other funds	--	--	--	--
Total Assets	\$ 10,857	\$ 7,921	\$ 5,314	\$ 12,180
LIABILITIES				
Due to other funds	\$ 10,857	\$ 7,921	\$ 5,314	\$ 12,180
Due to other governments	--	--	--	--
Due to others	--	--	--	--
Total Liabilities	\$ 10,857	\$ 7,921	\$ 5,314	\$ 12,180

EXHIBIT C-13
Page 1 of 2

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 159,783	\$ 973,125	\$ 277,759	\$ 519,457	\$ 797
--	--	--	--	--
<u>\$ 159,783</u>	<u>\$ 973,125</u>	<u>\$ 277,759</u>	<u>\$ 519,457</u>	<u>\$ 797</u>
\$ 11,565	\$ 4,790	\$ --	\$ --	\$ --
--	--	--	516,941	--
148,218	968,335	277,759	2,516	797
<u>\$ 159,783</u>	<u>\$ 973,125</u>	<u>\$ 277,759</u>	<u>\$ 519,457</u>	<u>\$ 797</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2010

	County Treasurer	Criminal Justice	Narcotics	Snack Account
ASSETS				
Cash and cash equivalents	\$ 36,795	\$ 104,319	\$ 306	\$ 308
Due from other funds	--	52,627	--	--
Total Assets	\$ 36,795	\$ 156,946	\$ 306	\$ 308
LIABILITIES				
Due to other funds	\$ --	\$ --	\$ --	\$ --
Due to other governments	--	156,480	--	--
Due to others	36,795	466	306	308
Total Liabilities	\$ 36,795	\$ 156,946	\$ 306	\$ 308

Forfeiture	Cellular Phone	Community Service Restitution	Jail Board	Total Agency Funds (See Exhibit A-10)
\$ 8,824	\$ 1,606	\$ 8,264	\$ 23,782	\$ 2,151,397
--	--	--	--	52,627
<u>\$ 8,824</u>	<u>\$ 1,606</u>	<u>\$ 8,264</u>	<u>\$ 23,782</u>	<u>\$ 2,204,024</u>
\$ --	\$ --	\$ --	\$ --	\$ 52,627
--	--	--	--	673,421
8,824	1,606	8,264	23,782	1,477,976
<u>\$ 8,824</u>	<u>\$ 1,606</u>	<u>\$ 8,264</u>	<u>\$ 23,782</u>	<u>\$ 2,204,024</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-14

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 12,155	\$ 402,717	\$ 404,015	\$ 10,857
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 12,155	\$ 402,717	\$ 404,015	\$ 10,857
LIABILITIES				
Due to Other Funds	\$ 12,155	\$ 402,717	\$ 404,015	\$ 10,857
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 12,155	\$ 402,717	\$ 404,015	\$ 10,857
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 9,168	\$ 243,349	\$ 244,596	\$ 7,921
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 9,168	\$ 243,349	\$ 244,596	\$ 7,921
LIABILITIES				
Due to Other Funds	\$ 9,168	\$ 243,349	\$ 244,596	\$ 7,921
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 9,168	\$ 243,349	\$ 244,596	\$ 7,921
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 9,020	\$ 307,384	\$ 311,090	\$ 5,314
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 9,020	\$ 307,384	\$ 311,090	\$ 5,314
LIABILITIES				
Due to Other Funds	\$ 9,020	\$ 307,384	\$ 311,090	\$ 5,314
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 9,020	\$ 307,384	\$ 311,090	\$ 5,314
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 17,950	\$ 464,479	\$ 470,249	\$ 12,180
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 17,950	\$ 464,479	\$ 470,249	\$ 12,180
LIABILITIES				
Due to Other Funds	\$ 17,950	\$ 464,479	\$ 470,249	\$ 12,180
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 17,950	\$ 464,479	\$ 470,249	\$ 12,180

WASHINGTON COUNTY, TEXAS

EXHIBIT C-14

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 152,301	\$ 960,595	\$ 953,113	\$ 159,783
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 152,301</u>	<u>\$ 960,595</u>	<u>\$ 953,113</u>	<u>\$ 159,783</u>
LIABILITIES				
Due to Other Funds	\$ 9,664	\$ 831,580	\$ 829,679	\$ 11,565
Due to Other Governments	--	--	--	--
Due to Others	142,637	129,015	123,434	148,218
Total Liabilities	<u>\$ 152,301</u>	<u>\$ 960,595</u>	<u>\$ 953,113</u>	<u>\$ 159,783</u>
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 351,230	\$ 3,426,949	\$ 2,805,054	\$ 973,125
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 351,230</u>	<u>\$ 3,426,949</u>	<u>\$ 2,805,054</u>	<u>\$ 973,125</u>
LIABILITIES				
Due to Other Funds	\$ 2,060	\$ 436,462	\$ 433,732	\$ 4,790
Due to Other Governments	--	--	--	--
Due to Others	349,170	2,990,487	2,371,322	968,335
Total Liabilities	<u>\$ 351,230</u>	<u>\$ 3,426,949</u>	<u>\$ 2,805,054</u>	<u>\$ 973,125</u>
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 194,145	\$ 298,738	\$ 215,124	\$ 277,759
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 194,145</u>	<u>\$ 298,738</u>	<u>\$ 215,124</u>	<u>\$ 277,759</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	194,145	298,738	215,124	277,759
Total Liabilities	<u>\$ 194,145</u>	<u>\$ 298,738</u>	<u>\$ 215,124</u>	<u>\$ 277,759</u>
Tax Assessor/Collector				
ASSETS				
Cash and cash equivalents	\$ 395,003	\$ 11,960,170	\$ 11,835,716	\$ 519,457
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 395,003</u>	<u>\$ 11,960,170</u>	<u>\$ 11,835,716</u>	<u>\$ 519,457</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 4,520,087	\$ 4,520,087	\$ --
Due to Other Governments	391,956	7,438,209	7,313,224	516,941
Due to Others	3,047	1,874	2,405	2,516
Total Liabilities	<u>\$ 395,003</u>	<u>\$ 11,960,170</u>	<u>\$ 11,835,716</u>	<u>\$ 519,457</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-14

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 648	\$ 85,785	\$ 85,636	\$ 797
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 648	\$ 85,785	\$ 85,636	\$ 797
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	648	85,785	85,636	797
Total Liabilities	\$ 648	\$ 85,785	\$ 85,636	\$ 797
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ 35,974	\$ 11,298,770	\$ 11,297,949	\$ 36,795
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 35,974	\$ 11,298,770	\$ 11,297,949	\$ 36,795
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	35,974	11,298,770	11,297,949	36,795
Total Liabilities	\$ 35,974	\$ 11,298,770	\$ 11,297,949	\$ 36,795
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 100,314	\$ 717,726	\$ 713,721	\$ 104,319
Investments	--	--	--	--
Due from Other Funds	60,017	52,627	60,017	52,627
Total Assets	\$ 160,331	\$ 770,353	\$ 773,738	\$ 156,946
LIABILITIES				
Due to Other Funds	\$ --	\$ 92,843	\$ 92,843	\$ --
Due to Other Governments	160,331	677,510	680,895	156,946
Due to Others	--	--	--	--
Total Liabilities	\$ 160,331	\$ 770,353	\$ 773,738	\$ 156,946
Narcotics				
ASSETS				
Cash and cash equivalents	\$ 306	\$ --	\$ --	\$ 306
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 306	\$ --	\$ --	\$ 306
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	306	--	--	306
Total Liabilities	\$ 306	\$ --	\$ --	\$ 306

WASHINGTON COUNTY, TEXAS

EXHIBIT C-14

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 78	\$ 977	\$ 747	\$ 308
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 78	\$ 977	\$ 747	\$ 308
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	78	977	747	308
Total Liabilities	\$ 78	\$ 977	\$ 747	\$ 308
Forfeiture				
ASSETS				
Cash and cash equivalents	\$ 36,588	\$ 2,712	\$ 30,476	\$ 8,824
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 36,588	\$ 2,712	\$ 30,476	\$ 8,824
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	36,588	2,712	30,476	8,824
Total Liabilities	\$ 36,588	\$ 2,712	\$ 30,476	\$ 8,824
Cellular Phone				
ASSETS				
Cash and cash equivalents	\$ 2,160	\$ 146	\$ 700	\$ 1,606
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 2,160	\$ 146	\$ 700	\$ 1,606
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	2,160	146	700	1,606
Total Liabilities	\$ 2,160	\$ 146	\$ 700	\$ 1,606
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 7,426	\$ 838	\$ --	\$ 8,264
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 7,426	\$ 838	\$ --	\$ 8,264
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	7,426	838	--	8,264
Total Liabilities	\$ 7,426	\$ 838	\$ --	\$ 8,264

WASHINGTON COUNTY, TEXAS

EXHIBIT C-14

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
Jail Board				
ASSETS				
Cash and cash equivalents	\$ 23,277	\$ 505	\$ --	\$ 23,782
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 23,277</u>	<u>\$ 505</u>	<u>\$ --</u>	<u>\$ 23,782</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	23,277	505	--	23,782
Total Liabilities	<u>\$ 23,277</u>	<u>\$ 505</u>	<u>\$ --</u>	<u>\$ 23,782</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 1,347,743	\$ 30,171,840	\$ 29,368,186	\$ 2,151,397
Investments	--	--	--	--
Due from Other Funds	60,017	52,627	60,017	52,627
Total Assets	<u>\$ 1,407,760</u>	<u>\$ 30,224,467</u>	<u>\$ 29,428,203</u>	<u>\$ 2,204,024</u>
LIABILITIES				
Due to Other Funds	\$ 60,017	\$ 7,298,901	\$ 7,306,291	\$ 52,627
Due to Other Governments	552,287	8,115,719	7,994,119	673,887
Due to Others	795,456	14,809,847	14,127,793	1,477,510
Total Liabilities	<u>\$ 1,407,760</u>	<u>\$ 30,224,467</u>	<u>\$ 29,428,203</u>	<u>\$ 2,204,024</u>

Capital Assets Used in the
Operation of Governmental Funds

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WASHINGTON COUNTY, TEXAS
COMPARATIVE SCHEDULES BY SOURCE OF
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
DECEMBER 31, 2010 AND 2009

EXHIBIT D-1

	<u>2010</u>	<u>2009</u>
Capital assets:		
Land	\$ 299,947	\$ 299,947
Buildings	14,263,731	11,993,664
Machinery and equipment	8,407,714	7,668,952
Infrastructure	82,326,250	78,531,612
Construction in progress	335,781	878,606
Total governmental capital assets	<u>\$ 105,633,423</u>	<u>\$ 99,372,781</u>
Total investment in capital assets	<u>\$ 105,633,423</u>	<u>\$ 99,372,781</u>

WASHINGTON COUNTY, TEXAS**EXHIBIT D-2**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES
 DECEMBER 31, 2010

Governmental Funds Capital Assets	12/31/09	Additions	Retirements	Transfers	12/31/10
Land	\$ 299,947	\$ --	\$ --	\$ --	\$ 299,947
Buildings	11,993,665	--	--	2,270,066	14,263,731
Machinery and Equipment	7,668,952	1,083,396	344,634	--	8,407,714
Infrastructure	78,531,612	4,957,385	1,162,747	--	82,326,250
Construction in progress	878,606	1,727,241	--	(2,270,066)	335,781
Total Capital Assets	\$ 99,372,782	\$ 7,768,022	\$ 1,507,381	\$ --	\$ 105,633,423

WASHINGTON COUNTY, TEXAS

EXHIBIT D-3

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2010

Function and Activity	Capital Assets December 31, 2009	Additions	Deductions	Transfers	Capital Assets December 31, 2010
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	--	7,114	--	--	7,114
County Clerk	68,538	30,765	--	--	99,303
Veteran's Office	--	8,307	--	--	8,307
County auditor	--	22,057	--	--	22,057
Personnel and benefits	--	15,871	--	--	15,871
Finance and Administration	--	--	--	--	--
Total General Administration	77,980	84,114	--	--	162,094
Judicial:					
District Court	--	--	--	--	--
District Attorney	101,134	--	--	--	101,134
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	22,092	--	--	--	22,092
Justice Court Number 2	22,092	--	--	--	22,092
Justice Court Number 3	35,181	--	--	--	35,181
Justice Court Number 4	22,092	--	--	--	22,092
Total Judicial	279,910	--	--	--	279,910
Legal:					
County Attorney	62,588	--	--	--	62,588
Total Legal	62,588	--	--	--	62,588
Elections:					
Elections	271,110	10,310	--	--	281,420
Total Elections	271,110	10,310	--	--	281,420
Financial Administration:					
Tax Assessor Collector	56,865	--	17,614	--	39,251
County Treasurer	28,915	22,966	--	--	51,881
Total Financial Administration	85,780	22,966	17,614	--	91,132
Public Facilities:					
County Courthouse	116,310	154,309	--	--	270,619
Total Public Facilities	116,310	154,309	--	--	270,619

WASHINGTON COUNTY, TEXAS

EXHIBIT D-3

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2010

Function and Activity	Capital Assets December 31, 2009	Additions	Deductions	Transfers	Capital Assets December 31, 2010
Public Safety:					
Constable Number 1	\$ --	\$ --	\$ --	\$ --	\$ --
Constable Number 2	23,418	--	--	--	23,418
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,267,302	312,602	95,693	--	1,484,211
Department of Public Safety	--	--	--	--	--
County Jail	256,059	32,554	14,500	--	274,113
Probation	6,854	--	--	--	6,854
Fire Protection	39,925	--	--	--	39,925
Emergency Management	80,601	--	--	--	80,601
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	1,674,159	345,156	110,193	--	1,909,122
Health and Welfare:					
Environmental	99,943	22,544	--	--	122,487
Emergency Medical Service	1,053,263	180,032	101,418	--	1,131,877
Total Health and Welfare	1,153,206	202,576	101,418	--	1,254,364
Culture and Recreation:					
Fairgrounds	283,051	--	--	--	283,051
Total Culture and Recreation	283,051	--	--	--	283,051
Conservation:					
Extension Service	--	--	--	--	--
Total Conservation	--	--	--	--	--
Public Transportation:					
Road and Bridge	3,664,858	263,965	115,409	--	3,813,414
Total Public Transportation	3,664,858	263,965	115,409	--	3,813,414
Total Machinery and Equipment	\$ 7,668,952	\$ 1,083,396	\$ 344,634	\$ --	\$ 8,407,714

STATISTICAL SECTION

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

Contents	Page
Financial Trends	116
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	121
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity	128
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	132
These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	134
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	

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

TABLE E-1

WASHINGTON COUNTY, TEXAS

NET ASSETS BY COMPONENT
 LAST EIGHT FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities								
Invested in Capital Assets, Net of Related Debt	\$ 10,402,475	\$ 14,084,229	\$ 14,755,155	\$ 15,632,961	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221
Restricted	131,607	180,631	193,827	236,840	6,179,609	3,347,594	2,123,739	436,609
Unrestricted	9,788,767	7,891,860	8,436,878	8,926,638	4,408,438	6,666,108	10,452,835	11,729,441
Total Governmental Activities Net Assets	\$ 20,322,849	\$ 22,156,720	\$ 23,385,860	\$ 24,796,439	\$ 27,309,252	\$ 27,980,873	\$ 32,873,632	\$ 36,836,271

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

TABLE E-2

WASHINGTON COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
 LAST EIGHT FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Governmental Activities:								
General administration	\$ 2,548,425	\$ 2,169,550	\$ 2,095,650	\$ 2,310,350	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556
Judicial	1,581,687	1,676,158	1,645,084	1,703,681	1,819,939	2,033,467	1,878,601	1,996,330
Legal	223,311	238,803	259,424	295,006	286,252	318,552	256,107	348,606
Elections	12,718	33,139	23,745	52,501	80,941	143,025	120,467	125,964
Financial administration	475,835	492,774	494,043	502,310	526,021	543,000	555,346	575,103
Public facilities	174,011	139,616	197,887	147,049	198,215	205,363	167,593	356,400
Public safety	2,997,607	3,250,078	3,311,667	3,597,156	3,807,837	4,134,627	3,786,082	4,262,891
Public transportation	4,996,514	3,693,283	4,113,431	3,150,223	3,488,002	3,593,139	3,333,454	3,515,421
Health and welfare	1,511,774	2,297,822	2,339,473	2,538,751	2,573,518	3,300,213	2,667,005	3,293,700
Culture and recreation	406,507	389,018	422,663	350,449	401,394	470,385	404,081	366,842
Conservation	128,794	126,231	129,134	128,835	136,557	179,561	195,992	201,709
Data processing	46,095	52,296	74,212	81,945	105,152	129,155	395,330	233,672
Interest on long-term debt	65,845	37,354	30,316	14,319	74,880	217,233	213,854	219,662
Total Governmental Activities Expenses	<u>15,169,123</u>	<u>14,596,122</u>	<u>15,136,729</u>	<u>14,872,575</u>	<u>15,941,592</u>	<u>18,329,250</u>	<u>16,602,019</u>	<u>18,856,856</u>
Program Revenues								
Governmental Activities:								
Charges for services:								
General administration	421,669	380,373	303,483	496,005	534,782	604,537	669,603	599,239
Judicial	823,827	1,035,250	1,059,824	823,535	1,193,574	1,112,238	1,262,508	1,154,049
Legal	22,505	18,204	21,136	18,944	18,476	12,952	10,082	10,014
Elections	--	2,716	--	--	--	4,838	--	--
Financial administration	218,238	216,200	226,050	267,093	250,430	248,002	257,838	259,819
Public facilities	--	--	33,452	41,713	39,905	35,483	41,439	37,404
Public safety	142,072	346,376	96,559	178,008	95,736	87,418	52,178	71,310
Public transportation	1,203,714	1,240,796	1,159,706	1,162,387	1,213,741	1,206,589	1,167,532	1,195,039
Health and welfare	898,219	1,134,317	1,589,742	841,016	1,622,696	1,128,597	2,842,336	2,064,191
Culture and recreation	45,727	69,005	54,194	65,343	78,092	64,951	63,389	50,801
Conservation	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--
Operating Grants and Contributions	499,781	1,206,617	1,274,537	1,147,641	1,132,988	1,498,788	770,170	990,129
Capital Grants and Contributions	707,601	834,000	73,896	--	128,784	139,454	976,286	3,153,472
Total Governmental Activities Program Revenue	<u>4,983,353</u>	<u>6,483,854</u>	<u>5,892,579</u>	<u>5,041,685</u>	<u>6,309,204</u>	<u>6,143,847</u>	<u>8,113,361</u>	<u>9,585,467</u>
Total Primary Government Net Expense	\$ <u>(10,185,770)</u>	\$ <u>(8,112,268)</u>	\$ <u>(9,244,150)</u>	\$ <u>(9,830,890)</u>	\$ <u>(9,632,388)</u>	\$ <u>(12,185,403)</u>	\$ <u>(8,488,658)</u>	\$ <u>(9,271,389)</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

TABLE E-3

WASHINGTON COUNTY, TEXAS

GENERAL REVENUES AND TOTAL CHANGE IN NET ASSETS

LAST EIGHT FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Net (Expense)/Revenue								
Governmental Activities	\$ <u>(10,185,770)</u>	\$ <u>(8,112,268)</u>	\$ <u>(9,243,950)</u>	\$ <u>(9,830,890)</u>	\$ <u>(9,632,388)</u>	\$ <u>(12,185,403)</u>	\$ <u>(8,488,658)</u>	\$ <u>(9,271,389)</u>
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Taxes								
Property Taxes	\$ 7,373,240	\$ 7,800,236	\$ 8,253,126	\$ 8,733,704	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033
Sales Taxes	1,480,313	1,536,129	1,710,323	1,860,749	1,967,078	2,093,743	1,945,697	1,987,768
Mixed Beverage Taxes	19,861	16,676	19,868	22,507	22,826	29,763	28,698	30,634
Unrestricted Grants and Contributions	--	--	--	--	--	--	--	--
Investment Earnings	304,734	279,530	290,040	409,109	625,919	666,243	457,061	364,622
Miscellaneous	318,533	214,265	233,232	232,049	167,332	208,375	233,145	194,513
Gain (Loss) on Sale of Capital Assets	49,885	28,603	(34,399)	(16,649)	(51,889)	(145)	(189,133)	--
Total Governmental Activities	\$ <u>9,546,566</u>	\$ <u>9,875,439</u>	\$ <u>10,472,190</u>	\$ <u>11,241,469</u>	\$ <u>12,145,201</u>	\$ <u>12,857,024</u>	\$ <u>13,381,417</u>	\$ <u>13,402,570</u>
Change in Net Assets								
Governmental Activities	\$ <u>(639,204)</u>	\$ <u>1,763,171</u>	\$ <u>1,228,240</u>	\$ <u>1,410,579</u>	\$ <u>2,512,813</u>	\$ <u>671,621</u>	\$ <u>4,892,759</u>	\$ <u>4,131,181</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

TABLE E-4

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	16,332	\$ --	\$ --	\$ --	\$ --
Unreserved	9,309,754	5,484,375	5,000,347	4,204,175	4,422,171	4,829,020	5,280,797	4,873,972	5,723,629	5,221,064
Total General Fund	\$ 9,309,754	\$ 5,484,375	\$ 5,000,347	\$ 4,204,175	\$ 4,422,171	\$ 4,845,352	\$ 5,280,797	\$ 4,873,972	\$ 5,723,629	\$ 5,221,064
All Other Governmental Funds										
Reserved	\$ 306,654	\$ 262,894	\$ 288,856	\$ 64,335	\$ 78,474	\$ 312,206	\$ 441,736	\$ 511,264	\$ 799,791	\$ 377,501
Unreserved, Reported In:										
Special Revenue Funds	3,672,428	2,522,777	2,018,857	1,612,968	1,252,425	2,297,517	3,106,813	3,609,211	3,984,050	4,207,487
Capital Projects Funds	--	--	--	--	--	--	5,881,444	2,908,896	1,611,492	11,854
Total All Other Governmental Funds	\$ 3,979,082	\$ 2,785,671	\$ 2,307,713	\$ 1,677,303	\$ 1,330,899	\$ 2,609,723	\$ 9,429,993	\$ 7,029,371	\$ 6,395,333	\$ 4,596,842

TABLE E-5

WASHINGTON COUNTY, TEXAS

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes	\$ 8,288,531	\$ 8,597,487	\$ 8,905,665	\$ 9,330,514	\$ 8,209,092	\$ 10,614,655	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931	\$ 12,801,642
Intergovernmental	588,319	617,813	686,406	2,355,880	818,848	1,274,702	1,181,768	1,425,979	932,913	1,465,363
Licenses, permits and fees	900,680	948,285	915,666	885,079	229,808	946,189	965,377	944,132	937,879	914,576
Fines and forfeitures	732,915	678,998	668,709	844,352	531,675	1,077,407	1,048,213	969,690	1,023,641	1,044,477
Charges for services	1,541,898	1,705,482	1,765,004	1,923,688	1,251,171	2,468,183	2,653,216	2,725,913	3,031,231	3,109,097
Interest	712,217	632,988	304,734	279,530	194,344	409,109	625,919	686,242	457,059	364,622
Miscellaneous	539,300	315,807	425,955	349,369	977,183	389,837	331,410	630,347	581,618	452,800
Total Revenues	13,303,860	13,496,860	13,672,139	15,968,412	12,212,121	17,180,082	18,227,471	19,341,913	19,793,272	20,152,577
Expenditures										
General Administration	1,428,688	1,489,951	2,432,196	2,068,942	4,271,948	2,482,208	2,378,304	3,041,397	2,724,790	3,800,415
Judicial	1,330,864	1,514,091	1,569,213	1,659,605	823,459	1,685,302	1,845,296	1,990,444	1,952,380	1,914,552
Legal	168,302	194,159	222,003	236,931	397,612	292,261	291,384	311,911	299,289	322,016
Elections	8,437	23,956	48,388	29,449	—	27,881	56,153	122,989	95,744	96,849
Financial Administration	424,865	463,379	486,612	490,900	358,360	501,114	529,086	534,602	576,256	550,133
Public Facilities	156,665	210,928	175,139	157,362	393,639	161,251	187,644	148,388	121,298	284,791
Public Safety	2,614,173	2,779,112	2,788,571	3,169,847	2,395,288	3,497,270	3,722,516	3,975,468	3,840,776	4,018,211
Public Transportation	3,475,366	4,095,829	4,594,125	5,213,646	2,289,428	3,605,571	4,341,269	4,644,373	4,395,433	4,873,305
Health and Welfare	1,162,979	1,563,231	1,493,329	2,353,097	367,068	2,555,426	2,581,372	3,281,820	2,874,720	3,607,059
Culture and Recreation	464,495	2,104,398	423,439	375,216	192,690	366,088	387,861	458,620	393,356	341,559
Conservation	132,078	138,692	130,486	126,140	111,108	128,540	136,563	128,977	145,331	149,207
Nondepartmental	132,192	87,589	—	—	—	—	—	—	—	—
Data Processing	—	—	46,095	52,296	52,490	77,275	102,965	134,031	386,219	242,275
Capital outlay	—	—	—	380,095	—	—	121,401	3,128,066	1,322,700	1,535,801
Debt Service										
Principal	280,000	300,000	320,000	365,000	411,154	390,000	360,000	240,000	245,000	260,000
Interest	104,223	88,263	71,163	24,790	45,380	20,753	9,720	207,872	216,480	197,115
Bond issue costs	—	—	—	20,623	—	—	85,000	—	—	73,980
Total Expenditures	11,883,327	15,053,578	14,800,759	16,723,939	12,109,624	15,790,940	17,136,534	22,348,958	19,589,772	22,267,268
Excess of Revenues										
Over (Under) Expenditures	1,420,533	(1,556,718)	(1,128,620)	(755,527)	102,497	1,389,142	1,090,937	(3,007,045)	203,500	(2,114,691)
Other Financing Sources (Uses)										
Debt issued	—	—	105,470	330,099	105,470	—	6,000,000	—	—	4,148,698
Proceeds from Capital Lease	—	—	—	—	—	—	125,724	165,378	—	156,325
Sale of capital assets	25,389	13,268	49,885	—	—	31,790	39,054	39,049	12,119	55,971
Payment to refunded bond escrow agent	—	—	—	—	—	—	—	—	—	(4,378,817)
Transfers In	452,813	1,155,533	878,826	—	878,826	990,748	837,477	721,511	1,038,863	803,971
Transfers Out	(632,813)	(1,555,533)	(878,826)	—	(878,826)	(990,748)	(837,477)	(721,511)	(1,038,863)	(803,971)
Total Other Financing Sources (Uses)	(154,611)	(386,732)	155,355	330,099	105,470	31,790	6,164,778	204,427	12,119	(17,823)
Net Change in Fund Balances	\$ 1,265,922	\$ (1,943,450)	\$ (973,265)	\$ (425,428)	\$ 207,967	\$ 1,420,932	\$ 7,255,715	\$ (2,802,618)	\$ 215,619	\$ (2,132,514)
Debt Service As A Percentage Of Noncapital Expenditures	3.2%	2.6%	2.6%	2.5%	3.8%	2.6%	3.1%	2.7%	3.1%	3.1%

TABLE E-6

WASHINGTON COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

Fiscal Year	Property Tax	Sales & Use Tax	Mixed Beverage Tax	Total
2001	\$ 6,753,523	\$ 1,507,577	\$ 27,431	\$ 8,288,531
2002	7,115,874	1,451,207	30,406	8,597,487
2003	5,981,687	1,480,313	28,862	7,490,862
2004	7,770,413	1,536,129	23,972	9,330,514
2005	8,260,737	1,710,323	19,868	9,990,928
2006	8,731,399	1,860,749	22,507	10,614,655
2007	9,431,664	1,967,078	22,826	11,421,568
2008	9,856,104	2,093,743	29,763	11,979,610
2009	10,854,536	1,945,697	28,698	12,828,931
2010	10,825,033	1,987,768	30,634	12,843,435
Percent Change 2001-2010	60.3%	31.9%	11.7%	55.0%

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

TABLE E-7

WASHINGTON COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2001	\$ 2,155,170,894	\$ 263,206,785	\$ 826,469,329	\$ 1,591,908,350	\$ 0.4500	\$ 1,591,908,350	100.00%
2002	2,220,857,648	291,028,884	833,102,104	1,678,784,428	0.4506	1,678,784,428	100.00%
2003	2,403,584,871	280,753,210	962,633,522	1,721,704,559	0.4516	1,721,704,559	100.00%
2004	2,653,651,784	281,716,131	1,073,142,584	1,862,225,331	0.4435	1,862,225,331	100.00%
2005	3,013,283,207	115,469,697	1,125,364,640	2,003,388,264	0.4435	2,003,388,264	100.00%
2006	3,599,782,017	126,306,573	1,521,514,127	2,204,574,463	0.4335	2,204,574,463	100.00%
2007	3,856,161,072	137,731,867	1,689,092,817	2,304,800,122	0.4349	2,304,800,122	100.00%
2008	4,556,437,301	145,219,238	2,075,524,320	2,626,132,219	0.4260	2,626,132,219	100.00%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%

Source: Washington County Appraisal District.

TABLE E-8

WASHINGTON COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES (1)
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	County Direct Rates			Overlapping Rates			
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	Total
2001	\$ 0.4256	\$ 0.0244	\$ 0.4500	\$ 0.8950	\$ 2.9331	\$ 0.3544	\$ 4.6325
2002	0.4283	0.0223	0.4506	0.9116	3.1350	0.3749	4.8721
2003	0.4287	0.0229	0.4516	0.9116	3.1410	0.3767	4.8809
2004	0.4218	0.0217	0.4435	0.9362	3.0394	0.3752	4.7943
2005	0.4203	0.0232	0.4435	0.9662	3.1400	0.3710	4.9207
2006	0.4145	0.0190	0.4335	1.0063	2.8445	0.3713	4.6556
2007	0.4094	0.0255	0.4349	1.0063	2.1484	0.3748	3.9644
2008	0.4057	0.0203	0.4260	0.8242	2.3840	0.3732	4.0074
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745	3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162

Source: Washington County Appraisal District.

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

TABLE E-9

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

Ferguson Burleson Cty Gas Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Enervest Operating LLC	\$ 132,126,370	1	5.03%	\$ --	--	--
Blue Bell Creameries	38,625,094	2	1.47%	28,841,370	4	1.81%
LCRA Transmission Srv Corp	30,828,900	3	1.17%	--	--	--
Valmont/ALS	24,997,950	4	0.95%	15,670,280	6	0.98%
ETC Texas Pipeline LTD	24,636,170	5	0.94%	--	--	--
MIC Group LLC	17,620,160	6	0.67%	--	--	--
Moore Wallace North America	14,461,910	7	0.55%	--	--	--
Germania Farm Mutual Aid	11,926,785	8	0.45%	--	--	--
PI Components Corp.	11,732,220	9	0.45%	--	--	--
Bluebonnet Electric Co-op	10,917,100	10	0.42%	9,098,510	10	0.57%
Chesapeake Operating Inc.	--	--	--	89,329,800	1	5.61%
RME Petroleum Company	--	--	--	77,157,540	2	4.85%
Mount Vernon Mills Inc.	--	--	--	32,290,350	3	2.03%
Southwestern Bell Tele. Co.	--	--	--	17,083,940	5	1.07%
Cleaners Hangers Company	--	--	--	12,511,020	7	0.79%
Brenham Wholesale Groery	--	--	--	9,837,820	8	0.62%
Wal-Mart Properties #4109	--	--	--	9,678,475	9	0.61%
Subtotal	317,872,659		12.10%	301,499,105		18.94%
Remaining roll	2,308,126,795		87.90%	1,290,409,245		81.06%
Total Tax Roll	\$ 2,625,999,454		100.00%	\$ 1,591,908,350		100.00%

Source: Washington County Appraisal District.

TABLE E-10

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 7,168,194	\$ 6,195,162	86.43%	\$ 948,844	\$ 7,144,006	99.66%
2002	7,550,141	6,203,734	82.17%	1,335,125	7,538,859	99.85%
2003	7,749,465	6,945,213	89.62%	791,410	7,736,623	99.83%
2004	8,239,532	6,925,968	84.06%	1,300,722	8,226,690	99.84%
2005	8,854,181	7,119,197	80.40%	1,720,259	8,839,456	99.83%
2006	8,662,269	8,243,244	95.16%	392,221	8,635,465	99.69%
2007	9,868,180	6,696,240	67.86%	3,130,637	9,826,877	99.58%
2008	11,001,543	7,529,945	68.44%	3,395,228	10,925,173	99.31%
2009	10,986,024	7,930,365	72.19%	2,879,961	10,810,326	98.40%
2010	11,230,219	8,309,397	73.99%	--	8,309,397	73.99%

Source: Washington County Appraisal District.

TABLE E-11

WASHINGTON COUNTY, TEXAS

TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(UNAUDITED)

	Calendar Year									
	2001 (1)	2002	2003	2004	2005	2006	2007	2008	2009	2010
Agriculture, Forestry, Fishing	\$ --	\$ 424,521	\$ 486,757	\$ 794,347	\$ 683,028	\$ 840,273	\$ 875,957	\$ 825,056	\$ 883,179	\$ 1,001,057
Mining, Quarrying, Oil & Gas Extraction	--	4,429,019	4,074,180	5,031,752	5,795,590	9,988,519	13,291,271	15,121,252	7,366,365	6,967,840
Construction	--	5,651,746	7,251,055	6,033,882	6,219,090	7,158,483	12,444,050	11,623,105	10,926,290	8,891,187
Manufacturing	--	15,720,718	14,206,439	14,490,189	15,920,090	22,109,669	21,320,761	31,212,300	16,999,814	16,092,110
Wholesale Trade	--	11,726,580	11,439,626	12,569,848	14,633,361	18,894,769	20,173,172	21,178,974	20,115,000	19,459,708
Retail Trade	--	132,653,269	136,164,568	140,613,223	164,917,205	177,476,490	187,303,876	196,109,138	199,311,363	198,150,129
Transportation, Warehousing	--	63,083	160,143	110,151	525,320	677,844	678,903	867,649	844,699	930,562
Information	--	3,567,788	41,037,793	47,000,979	3,799,529	3,566,199	8,009,760	3,244,115	4,020,651	4,206,617
Finance, Insurance	--	1,228,011	1,073,465	813,183	949,048	1,182,103	1,074,663	1,399,762	2,649,199	2,399,368
Real Estate, Rental, Leasing	--	4,757,216	4,061,529	4,780,975	5,886,379	7,037,224	9,124,739	9,840,229	9,056,098	8,611,936
Professional, Scientific, Technical Services	--	2,779,794	3,237,794	2,975,877	3,256,781	3,502,326	3,469,522	4,158,079	2,880,206	3,144,548
Admin, Support, Waste Mgmt, Remediation	--	8,989,897	9,267,636	10,677,395	11,560,766	13,190,979	13,546,035	13,755,153	11,571,632	12,249,849
Education Services	--	--	1,963,393	1,766,503	1,464,746	1,795,168	2,078,487	2,007,344	2,005,029	2,127,085
Health Care, Social Assistance	--	41,728	--	29,011	41,445	33,136	101,972	160,959	138,637	160,731
Arts, Entertainment, Recreation	--	1,423,211	1,392,056	1,384,150	1,271,849	1,345,394	1,830,592	2,188,321	2,320,025	2,257,489
Accommodation, Food Services	--	27,223,922	27,298,823	28,656,885	31,888,757	34,995,646	37,475,500	39,299,377	39,546,344	40,062,123
Other Services	--	7,773,947	8,097,578	8,926,551	9,114,023	9,127,128	9,740,900	10,543,028	10,476,284	10,932,399
Public Administration	--	--	--	--	--	1,778,439	--	--	--	--
Other	--	1,281,655	1,312,806	265,927	2,657	--	--	--	--	--
Total	\$ --	\$ 229,736,105	\$ 272,525,641	\$ 286,920,828	\$ 277,929,664	\$ 314,699,789	\$ 342,540,160	\$ 363,533,841	\$ 341,110,815	\$ 337,644,738
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Office

(1) 2001 not available

TABLE E-12

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

Fiscal Year	County Direct Rate	City of Brenham	State
2001	0.50%	1.50%	6.25%
2002	0.50%	1.50%	6.25%
2003	0.50%	1.50%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

TABLE E-13

WASHINGTON COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2001	\$ 1,710,000	\$ --	\$ 1,710,000	\$ 269,202	\$ 388,704	\$ 657,906
2002	1,410,000	--	1,410,000	112,122	365,794	477,916
2003	1,090,000	--	1,090,000	100,819	341,397	442,216
2004	765,000	360,000	1,125,000	292,537	315,571	608,108
2005	390,000	360,000	750,000	432,100	288,180	720,280
2006	--	360,000	360,000	285,460	259,128	544,588
2007	--	6,000,000	6,000,000	266,504	228,315	494,819
2008	--	5,760,000	5,760,000	243,038	195,634	438,672
2009	--	5,515,000	5,515,000	98,874	160,972	259,846
2010	--	5,035,000	5,035,000	103,207	124,209	227,416

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2001	\$ 2,367,906	0.28%	78
2002	1,887,916	0.22%	62
2003	1,532,216	0.17%	50
2004	1,733,108	0.20%	56
2005	1,470,280	0.16%	47
2006	904,588	0.09%	29
2007	6,494,819	0.66%	203
2008	6,198,672	0.56%	192
2009	5,774,846	0.51%	184
2010	5,262,416	0.44%	162

TABLE E-14

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total		
2001	\$ 1,710,000	\$ --	\$ --	\$ 1,710,000	0.11%	\$ 56
2002	1,410,000	--	--	1,410,000	0.08%	46
2003	1,090,000	--	--	1,090,000	0.06%	35
2004	1,125,000	--	--	1,125,000	0.06%	36
2005	750,000	--	--	750,000	0.04%	24
2006	360,000	--	--	360,000	0.02%	11
2007	--	--	6,000,000	6,000,000	0.26%	185
2008	--	--	5,760,000	5,760,000	0.22%	183
2009	--	--	5,255,000	5,255,000	0.20%	162
2010	--	--	5,035,000	5,035,000	0.19%	149

TABLE E-15

WASHINGTON COUNTY, TEXASDIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 18,290,580	37.15%	\$ 6,795,682
City of Burton	310,000	0.66%	2,040
School Districts			
Brenham Independent School District	19,002,306	69.61%	13,228,265
Burton Independent School District	7,530,000	13.33%	1,004,050
Junior College			
Blinn Junior College	--	100.00%	--
Water District			
Oak Hill Fresh Water District	--	1.21%	--
Subtotal, Overlapping Debt			<u>21,030,037</u>
County Direct Debt	5,035,000	100.00%	<u>5,035,000</u>
Total Direct and Overlapping Debt			<u>\$ 26,065,037</u>

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

TABLE E-16

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Assessed Value of Property	\$ 2,334,473,880	\$ 2,440,899,898	\$ 2,617,971,659	\$ 2,874,597,521	\$ 3,013,283,207	\$ 3,599,782,017	\$ 3,856,161,072	\$ 4,556,437,301	\$ 5,042,854,781	\$ 5,050,895,746
Debt Limit, 10% of Assessed Debt	233,447,388	244,089,990	261,797,166	287,459,752	301,328,321	359,978,202	385,616,107	455,643,730	504,285,478	505,089,575
Amount of Debt Applicable to Limit										
General Obligation Bonds	1,710,000	1,410,000	1,090,000	1,125,000	750,000	360,000	6,000,000	5,760,000	5,515,000	5,035,000
Less Resources for Repayment	(306,654)	(172,476)	(202,705)	(126,526)	(133,730)	(198,219)	(298,165)	(403,857)	(478,592)	(222,146)
Total Net Debt Applicable to Limit	<u>1,403,346</u>	<u>1,237,524</u>	<u>887,295</u>	<u>998,474</u>	<u>616,270</u>	<u>161,781</u>	<u>5,701,835</u>	<u>5,356,143</u>	<u>5,036,408</u>	<u>4,812,854</u>
Legal Debt Margin	\$ <u>232,044,042</u>	\$ <u>242,852,466</u>	\$ <u>260,909,871</u>	\$ <u>286,461,278</u>	\$ <u>300,712,051</u>	\$ <u>359,816,421</u>	\$ <u>379,914,272</u>	\$ <u>450,287,587</u>	\$ <u>499,249,070</u>	\$ <u>500,276,721</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.60%	0.51%	0.34%	0.35%	0.20%	0.04%	1.48%	1.18%	1.00%	0.95%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 5,050,895,746
Debt Limit (10% of Assessed Value)	<u>505,089,575</u>
Debt Applicable to Limit:	
General Obligation Bonds	5,035,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>222,146</u>
Total Net Debt Applicable to Limit	<u>4,812,854</u>
Legal Debt Margin	\$ <u>500,276,721</u>

TABLE E-17

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Population (1)	30,503	30,709	30,964	31,161	31,248	32,000	32,360	31,396	32,412	33,718
Personal Income - (000's) (1)	\$ 873,030	\$ 879,028	\$ 886,623	\$ 931,157	\$ 965,934	\$ 988,224	\$ 1,111,641	\$ 1,137,483	\$ 1,195,879	\$ 1,195,879
Per Capita Personal Income (1)	\$ 28,621	\$ 28,624	\$ 28,634	\$ 29,882	\$ 29,882	\$ 30,882	\$ 34,929	\$ 35,618	\$ 36,896	\$ 36,896
Median Age (1)	36	37	37	37	37	37	37	37	38	38
School Enrollment (2)	5,165	5,169	5,162	5,390	5,286	5,287	5,288	5,144	5,275	5,263
College Enrollment (3)	12,588	13,806	14,057	14,027	14,360	14,046	14,616	15,607	17,155	17,680
Unemployment (4)	3.50%	4.30%	5.00%	4.80%	4.50%	4.30%	4.10%	4.10%	6.40%	6.00%

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

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

(3) College enrollment provided by Blinn Junior College.

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

TABLE E-18

WASHINGTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

Employer	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State School						
Trinity Medical Center						
Brenham State Supported	1,049	1	6.13%	1,062	1	6.87%
Blue Bell Creameries	850	2	4.97%	741	2	4.80%
Brenham I.S.D.	719	3	4.20%	620	4	4.01%
Blinn College	569	4	3.33%	650	3	4.21%
Wal-Mart Supercenter	380	5	2.22%	241	9	1.56%
Germania Insurance	351	6	2.05%	285	6	1.84%
MIC Group	350	7	2.05%	--	--	--
Scott & White Hospital	300	8	1.75%	250	8	1.62%
City of Brenham	235	9	1.37%	--	--	--
Valmont Industries	203	10	1.19%	240	10	1.55%
Mount Vernon Mills	--	--	--	350	5	2.27%
Sealy Mattress	--	--	--	261	7	1.69%
Total	5,006		29.26%	4,700		30.42%
Total employment	17,106		100.00%	15,450		100.00%

Mount Vernon Mills

Source:

Texas Workforce Commission
Texas Metropolitan Statistical Area Data
Economic Development Foundation of Brenham
Washington County

TABLE E-19

WASHINGTON COUNTY, TEXAS

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Administration	n/a	9	8	8	8	8	9	17	21	21
Judicial/Courts	n/a	33	30	31	31	29	31	31	30	31
Legal	n/a	3	3	3	3	3	4	5	5	5
Financial Administration	n/a	7	7	7	7	7	7	8	7	7
Public Facilities	n/a	3	3	3	3	3	5	3	3	3
Public Safety	n/a	58	56	57	57	60	65	57	65	61
Public Transportation	n/a	29	31	31	30	29	29	29	27	27
Health and Welfare	n/a	23	22	21	27	25	27	39	37	41
Culture and Recreation	n/a	3	4	3	3	3	3	5	4	4
Conservation	n/a	2	2	2	2	2	2	5	5	5
Elections	n/a	--	--	--	--	--	--	--	2	--
Agriculture and Marine Services	n/a	6	7	7	6	7	7	--	--	--
Total	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>173</u>	<u>177</u>	<u>176</u>	<u>189</u>	<u>199</u>	<u>206</u>	<u>205</u>

Source: County human resources.

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WASHINGTON COUNTY, TEXASOPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/Program	Fiscal Year					
	2001	2002	2003	2004	2005	2006
General Government						
Marriage license issued	276	285	225	262	256	305
Birth certificates	326	335	335	370	335	374
Death certificates	297	318	346	334	347	295
Judicial						
County court						
Instruments recorded	9,267	8,764	9,241	8,403	8,148	7,650
Probate cases filed	156	160	158	172	162	183
Civil cases filed	92	116	115	157	218	237
Criminal Cases-County Attorney	915	785	889	987	941	1,159
District court						
Civil cases filed	145	143	226	172	158	187
Tax cases filed	72	49	66	51	39	78
Civil motions filed	20	13	17	14	13	9
Criminal Cases Filed	231	246	277	243	272	229
Criminal motions filed	88	98	129	142	87	121
Justice Court						
Cases filed	10,177	6,574	7,621	8,762	10,678	11,163
Fines/court cost collected	\$ 1,172,203	\$ 1,012,327	\$ 985,257	\$ 1,239,795	\$ 1,370,050	\$ 1,621,613
County Court at Law						
Cases filed	297	352	345	376	378	341
Motions filed	110	161	134	100	178	247
Juvenile						
Cases filed	71	78	66	75	64	43
Legal						
County Attorney						
Restitution	\$ 91,082	\$ 82,077	\$ 74,174	\$ 80,420	\$ 77,820	\$ 63,283
Merchant Fees	\$ 29,603	\$ 25,414	\$ 29,237	\$ 29,900	\$ 29,872	\$ 23,694
Public Safety						
Total Warrants Served	n/a	241	308	259	180	239
Sheriff Sales	n/a	--	--	--	--	--
Jail bookings	n/a	2,717	3,246	3,453	2,885	3,131
Jail average daily occupancy	n/a	77	87	95	86	106
Public Facilities						
Fairground Rentals Dollars	\$ 56,612	\$ 111,488	\$ 109,285	\$ 121,247	\$ 109,907	\$ 79,472
Arena Rental Dollars	\$ 38,326	\$ 22,056	\$ 40,769	\$ 20,789	\$ 21,509	\$ 27,674
Event Center Dollars	\$ n/a	\$ n/a	\$ n/a	\$ 26,155	\$ 25,245	\$ 33,465
VIP Room	\$ n/a	\$ n/a	\$ n/a	\$ --	\$ --	\$ --
Road and Bridge						
Miles of County Roads	620	620	624	624	625	625
Miles of paved roads	229	258	285	285	319	325
Miles of unpaved roads	391	362	339	339	306	300

Source: County offices.

TABLE E-20

2007	2008	2009	2010
250	279	261	270
422	507	399	390
329	324	302	277
7,300	7,015	6,388	7,031
159	176	169	173
268	201	219	207
1,153	1,124	1,120	1,205
166	143	137	169
61	84	98	83
3	3	7	9
277	323	255	268
102	115	113	53
9,743	8,066	11,600	9,555
\$ 1,593,003	\$ 1,371,676	\$ 1,642,824	\$ 1,415,659
328	318	304	334
221	172	197	246
40	48	43	18
\$ 53,816	\$ 51,987	\$ 43,385	\$ 43,397
\$ 20,589	\$ 19,825	\$ 14,800	\$ 14,600
188	190	454	461
--	--	--	--
2,879	2,894	3,005	3,014
91	97	103	96
\$ 70,293	\$ 82,168	\$ 72,168	\$ 82,270
\$ 30,818	\$ 23,399	\$ 27,867	\$ 10,350
\$ 34,555	\$ 36,800	\$ 36,208	\$ 40,603
\$ --	\$ --	\$ 6,200	\$ 5,400
625	625	626	626
338	352	375	394
287	273	251	232

TABLE E-21

WASHINGTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Function/Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	--	--	--	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	13	13	13	13	15	15	15	15
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	--	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	--	--	--	--	--	1	1	1
Road and Bridge										
Miles of Paved Roads	229	258	285	285	319	325	338	352	375	394
Miles of Unpaved Roads	391	362	339	339	306	300	287	273	251	232
Bridges	121	121	122	122	122	122	122	122	122	117

Source: County offices.