



WASHINGTON COUNTY, TEXAS
Comprehensive Annual
Financial Report
For The Fiscal Year Ended
December 31, 2013

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
INTRODUCTORY SECTION		
Letter of Transmittal.....	1	
GFOA Certificate of Achievement.....	6	
Organizational Chart.....	7	
List of Principal Officials.....	8	
FINANCIAL SECTION		
Independent Auditors' Report.....	11	
Management's Discussion and Analysis (Required Supplementary Information).....	15	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	23	Exhibit A-1
Statement of Activities.....	25	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	26	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	29	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	30	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	33	Exhibit A-6
Statement of Fiduciary Net Position - Fiduciary Funds.....	34	Exhibit A-7
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	35	Exhibit A-8
Notes to the Financial Statements	37	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	56	Exhibit B-1
Road and Bridge.....	64	Exhibit B-2
Emergency Medical Service.....	65	Exhibit B-3
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	74	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	75	Exhibit C-2

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

TABLE OF CONTENTS

	Page	Exhibit/Table
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	76	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	86	Exhibit C-4
Budgetary Comparison Schedules:		
HWY 290/36.....	96	Exhibit C-5
JP Technology Fund.....	97	Exhibit C-6
District Attorney.....	98	Exhibit C-7
EMS Donations.....	99	Exhibit C-8
Sheriff Forfeiture Fund.....	100	Exhibit C-9
County Clerk Record Management Preservation.....	101	Exhibit C-10
Records Management Preservation - District Clerk.....	102	Exhibit C-11
Record Preservation.....	103	Exhibit C-12
Archive Fee - County Clerk.....	104	Exhibit C-13
Courthouse Security.....	105	Exhibit C-14
Tobacco Settlement.....	106	Exhibit C-15
Debt Service Funds:		
Budgetary Comparison Schedule:		
Tax Note Series 2007.....	107	Exhibit C-16
Fiduciary Funds:		
Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position.....	108	Exhibit C-17
Combining Statement of Changes in Fiduciary Net Position.....	109	Exhibit C-18
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	110	Exhibit C-19
Combining Statement of Changes in Assets and Liabilities.....	114	Exhibit C-20
Capital Assets Used in the Operation of Governmental Funds:		
Comparative Schedules by Source.....	120	Exhibit C-21
Schedule by Function and Activity.....	121	Exhibit C-22
Schedule of Changes by Function and Activity.....	122	Exhibit C-23

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

TABLE OF CONTENTS

	Page	Exhibit/Table
STATISTICAL SECTION		
Net Position by Component.....	126	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	127	Table D-2
General Revenues and Total Change in Net Position.....	128	Table D-3
Fund Balances of Governmental Funds.....	129	Table D-4
Changes in Fund Balances of Governmental Funds.....	130	Table D-5
Tax Revenues by Source, Governmental Funds.....	131	Table D-6
Assessed Value and Estimated Actual Value of Taxable Property.....	132	Table D-7
Direct and Overlapping Property Tax Rates.....	133	Table D-8
Principal Property Tax Payers.....	134	Table D-9
Property Tax Levies and Collections.....	135	Table D-10
Taxable Sales by Category.....	136	Table D-11
Direct and Overlapping Sales Tax Rates.....	137	Table D-12
Ratios of Outstanding Debt by Type.....	138	Table D-13
Ratios of General Bonded Debt Outstanding.....	139	Table D-14
Direct and Overlapping Governmental Activities Debt.....	140	Table D-15
Legal Debt Margin Information.....	141	Table D-16
Demographic and Economic Statistics.....	142	Table D-17
Principal Employers.....	143	Table D-18
Operating Indicators By Function/Program.....	144	Table D-19
Full-Time-Equivalent Employees by Function/Program.....	146	Table D-20
Capital Asset Statistics by Function/Program.....	147	Table D-21

This page is left blank intentionally.

Introductory Section

This page is left blank intentionally.



Sharon Stolz
Washington County Auditor

June 17, 2014

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

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for Washington County for the fiscal year ended December 31, 2013. State law, V.T.C.A. LGC 114.025 and 115.045, require that Washington County publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

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

Profile of the Government

Washington County, incorporated in 1837, is located in the center of the "core" of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county

approximately 610 square miles in area with a 2010 census population of 33,718, an increase of 11.0% from the 2000 census of 30,373. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

Unlike some parts of the nation, Washington County's economy is stabilizing from the recession. There are several factors supporting this economic stability for the County.

- Sales Tax – Although sales tax was budgeted to increase in 2013 by 18.16% over the prior year, actual performance for FY13 exceeded the budgeted amount by 8.95%.

- Property Valuations – The property valuations increased 4.40% from \$2,711,355,644 in FY12 to \$2,830,747,724 in FY13. During the year, the County had \$55,176,610 in new property added to the tax rolls.
- Unemployment Rate for the County – The unemployment rate for Washington County in December 2013 was 4.50 percent, which is the lower than the 5.3 percent rate one year ago. The current rate compares favorably to the state's average unemployment rate of 6.3 percent for the same time period.

The County is fortunate to have major industries with headquarters or divisions including an ice cream manufacturer, a steel lighting standards manufacturer, and a globally distributed salad dressing manufacturer, a nationally known retail super center and two nationally known home improvement retail stores. Other top employers include the regional home office of a state-wide insurance provider and a regional health care facility. The state also has a major economic presence in the area thanks to Blinn College, the oldest junior college in the state, and to a major mental health facility, which together provide employment for nearly 1,800 educators, health care professionals and staff. In addition, Washington County participated in a retail development study with The Retail Coach in a joint venture with the County Chamber of Commerce, Brenham Economic Development Foundation, City of Brenham, and Bluebonnet Electric Cooperative to promote buying local by helping existing retailers expand product lines and attracting new retailers to the Brenham area. Also, the EDF conducted a local Occupational Wage Analysis with LCRA to assist local employers by providing the most current data to attract and retain employees. All of the data from the study is posted on the EDF website with free access.

In addition, the County benefited from an addition of a worldwide manufacturer of rubber specialty products, a worldwide mattress manufacturer, along with a micro-brewery. Highlights are noted below.

- Successfully recruited Precision Polymer Engineering from Blackburn, England to locate their first expansion project outside of the UK to the Brenham Business Center. The project will bring in \$11 million in capital investment and create 60 jobs over the next five years.
- TempurSealy received the tax phase-in incentive for an expansion project that will add a half-million dollars in new capital investment and create over 100 new jobs this year.
- Brazos Valley Brewing Company, a micro-brewery, located in downtown Brenham, made a \$350,000 capital investment to start operations and have plans of creating at least 10 jobs over the next few years.
- H-E-B completed a major expansion and renovation of its Brenham Market at the Hwy. 290 and Hwy. 36 intersection.

The Southwest Industrial Park was expanded with the acquisition of over 120 acres for new, unrestricted industrial sites in 2010 and continues marketing this acquisition for business relocations. The first business in the expansion, Bluebonnet Electric Cooperative, had its grand opening in 2012 and continues to experience growth.

A contributing factor to Washington County's current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eight active tax abatements for the fiscal year 2013.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners'

Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners' Court consistently emphasize maintaining sufficient fund balance levels (unrestricted net assets) to meet first quarter obligations of payroll and operating costs, and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Cash Management

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

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

Risk Management

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

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

Major Initiatives

The implementation of the transportation improvements, along with implementing a long-range Strategic Plan, and review of Inter-Local Agreements between the City of Brenham and Washington County was a major priority of county management in 2013.

In mid-2011, the two-year construction of the U.S. Highway 290 Transportation Project began. Working closely with TxDOT, the completion of the US 290 pass through improvement project was nearing completion at the end of 2012. This project, currently funded from existing funds, will add mobility and safety for the 26,000 vehicles per day traveling US Highway 290 by converting frontage roads to one way as well as providing overpasses at Blue Bell Road (FM 577), Market (US 290 Business) and Stringer Street. US 290/SH 36 is being expanded with two full length left turn lanes and U-Turns on the frontage roads. This \$46 million project is a joint project with the County, City of Brenham, and the Texas Department of Transportation. This project progressed ahead of contract schedule and was completed in early 2013.

The Texas Department of Transportation announced in February that a \$10 million project to add passing lanes on Highway 36 between Bellville and the Washington County line had been funded. In July, TXDOT announced two transportation projects in Washington County costing more than \$4 million had been approved by the Texas Transportation Commission, including one for an extensive redesign of the interchange of Highway 36 North and funding to rehabilitate Highway 36, just north of the Union Pacific Railroad tracts to Big Sandy Creek. The second project is to construct a left turn lane on Highway 105 at the intersection of FM 1155. The improvements will enhance motorist safety. In addition, Washington County increased newly paved county roads by 15.24 miles.

Beginning in early 2012, the Community and Economic Development office of the Lower Colorado River Authority, at the request of Washington County, agreed to assist in developing a long-range Strategic Plan for the County which involves not only input from County elected officials and department heads, but also valuable input from leaders of the Cities of Brenham and Burton, Brenham and Burton Independent School Districts, Blinn College, Chamber of Commerce and Bluebonnet Electric Coop., along with public input. These recommendations will serve the Commissioners' Court as they set priorities and make decisions. The long range strategic plan recommendations include the following: develop a facilities plan; address courtroom space, security, etc.; develop a technology plan; review and update subdivision regulations; ensure adequate public safety staffing and infrastructure; develop a transportation plan; and improve outreach and communication. Commissioners' Court continues to use these recommendations as they make long term plans.

Review of the Inter-Local Agreements between the City and County has been an ongoing effort in the past several years. The City and County evaluated a comprehensive exchange of services that includes the County assuming operation and funding of county-wide emergency communication. Numerous interlocal agreements were terminated in FY 13 as the City and County transition to the County assuming operation and funding of the county-wide emergency communication.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual report for the fiscal year ended December 31, 2012. This is the third consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Sharon Stolz
Washington County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

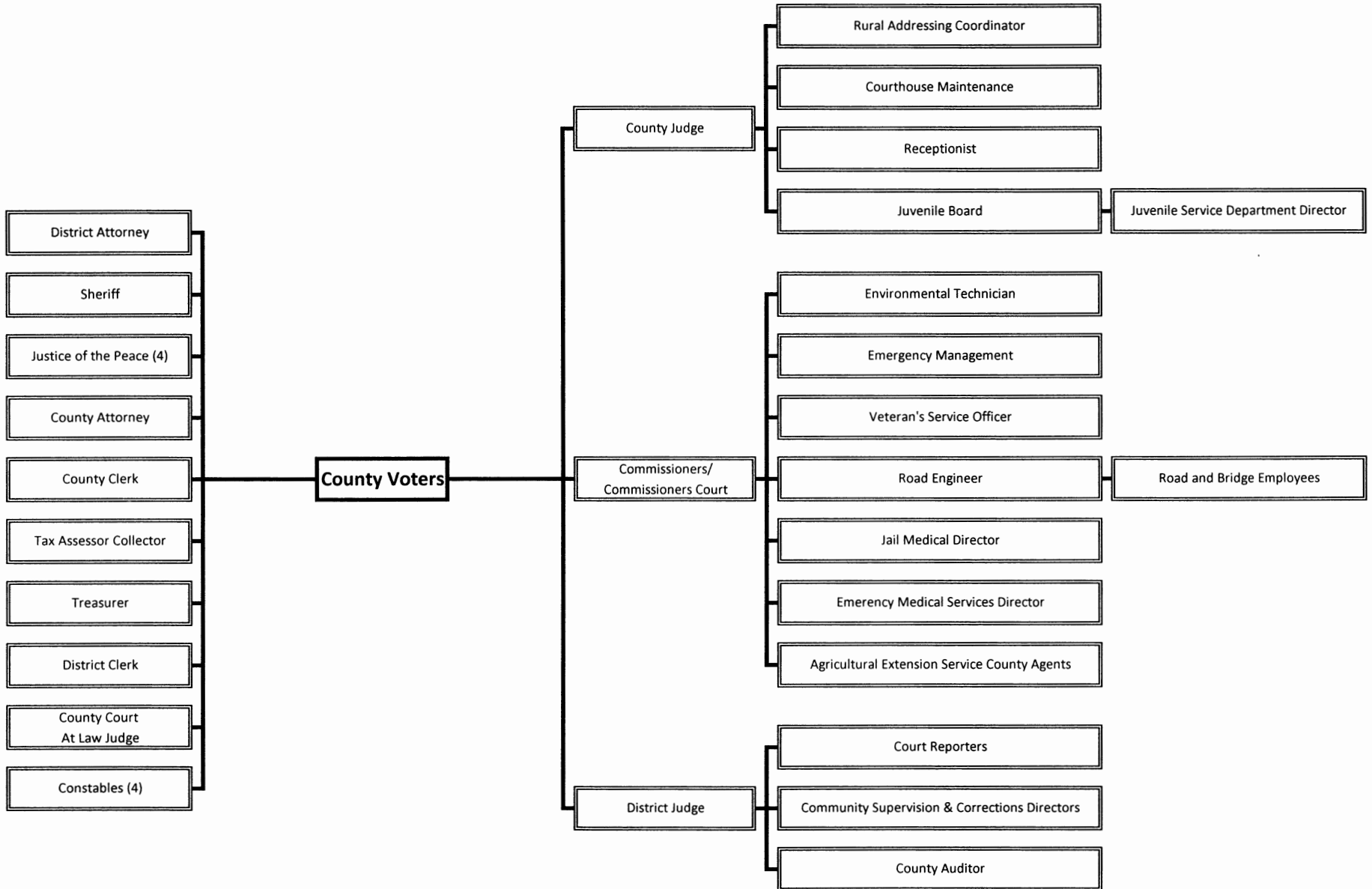
**Washington County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

WASHINTON COUNTY, TEXAS
ORGANIZATION CHART
December 31, 2013



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2013

District Judges

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

County Court at Law Judge

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

Commissioners' Court

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

Law Enforcement

Otto Hanak	Sheriff
Julie Renken	District Attorney
Renee Mueller	County Attorney
Arthur Averitt	Community Supervision and Corrections Director*
Donna Damon	Assistant CSCD Director*
Jason Bender	Juvenile Services Department Chief*
Douglas Zwiener	Justice of the Peace, Precinct 1
Douglas Cone	Justice of the Peace, Precinct 2
Roy May, Jr.	Justice of the Peace, Precinct 3
James D. McCune, Jr.	Justice of the Peace, Precinct 4
Ken Holle	Constable, Precinct 1
Carroll Charles Faske	Constable, Precinct 2
Nelson Zibilski	Constable, Precinct 3
Mark Kramer	Constable, Precinct 4

Financial, Tax Assessing/Collecting Officials

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

Recording Officials

Tammy Brauner	District Clerk
Beth Rothermel	County Clerk

* Denotes appointed officials. All others are elected officials.

Financial Section

This page is left blank intentionally.

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

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

Other Information

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

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

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

Rutledge Crain & Company, P C

June 17, 2014

Management's Discussion and Analysis

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2013

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, 2013. 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, 2013 by \$38,658,464 (net assets). Of this amount, \$12,122,672 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$1,770,044.
- The County's governmental funds reported combined ending fund balances of \$11,871,026, an increase of \$209,856 in comparison to the previous year.
- The General Fund balance at the end of the year was \$6,383,639 or 56.1% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is committed for specific projects. The remaining unassigned portion is \$6,338,139.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$2,421,483 or 49.7% of total Road and Bridge expenditures. \$100,757 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$165,161 during the fiscal year. Annual debt service payments in the amount of \$305,000 were made on general obligation bonds. Compensated absences increased \$6,027, while the liability for unfunded OPEB increased by \$156,219.

Overview of the Financial Statements

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS

Management's Discussion and Analysis

December 31, 2013

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

Washington County maintains 44 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 41 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, Hwy 290/36, JP Technology Fund, District Attorney, EMS Donations, Sheriff Forfeiture Fund, County Clerk Record, Management Preservation, Records Management Preservation – District Clerk, Record Preservation, Archive Fee-County Clerk, Courthouse Security, Tobacco Settlement, and the Tax Note Series 2007. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

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

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

Notes to the financial statements. The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes are on pages 37-53 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements starting on page 66.

Government-wide Financial Analysis

At the end of the fiscal year, the County's net assets (assets exceeding liabilities) totaled \$38,658,464. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).

Net Assets. The largest portion of the County's net assets, \$25,991,323, or 67.2 percent, reflects its net investment in capital assets (land, buildings, machinery, and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$544,469, in the debt service fund, is restricted for future debt service payments.

The remaining balance of unrestricted net assets, \$12,122,672, or 31.4 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2013

Table 1
Condensed Statement of Net Assets

	12/31/13	12/31/12	Increase (Decrease)
ASSETS			
Current and other assets	\$28,133,721	\$28,593,511	\$ (459,790)
Capital assets	30,404,004	30,707,440	(303,436)
Total assets	58,537,725	59,300,951	(763,226)
Deferred Outflows of Resources	129,527	226,672	(97,145)
LIABILITIES			
Other liabilities	1,488,779	1,432,786	55,993
Long-term liabilities	5,917,760	6,082,921	(165,161)
Total liabilities	7,406,539	7,515,707	(109,168)
Deferred inflows of Resources	12,602,249	11,583,408	1,018,841
NET ASSETS			
Invested in capital assets, net of related debt	25,991,323	25,967,352	23,971
Restricted for debt service	544,469	448,338	96,131
Unrestricted	12,122,672	14,012,818	(1,890,146)
Total net assets	\$38,658,464	\$40,428,508	\$(1,770,044)

Changes in Net Assets. The net assets of the County decreased by \$1,770,044 for the fiscal year ended December 31, 2013.

Governmental Activities. Governmental activities decreased the County's net assets by \$1,770,044 from the prior year. This decrease was primarily the result of decreased program and general revenues consisting of charges for services, operating grants and contributions, and capital grants and contributions. There were also small decreases in several expenses, particularly legal, elections, and conservation. A significant increase was noted in public transportation as a result of an increase in infrastructure maintenance along with the rising cost of road material. Significant decreases in health and welfare and public safety were due to decreased usage.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2013

Table 2
Changes in Net Assets

	12/31/13	12/31/12	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$3,223,783	\$6,221,500	(2,997,717)
Operating grants and contributions	736,247	1,305,148	(568,901)
Capital grants and contributions	13,000	365,793	(352,973)
General revenues			
Taxes	14,711,880	13,825,052	886,828
Interest	157,700	152,806	4,894
Miscellaneous	276,926	273,244	3,682
Gain/Loss on sale of capital assets	15,996	(104,366)	120,362
Total revenues	<u>19,135,532</u>	<u>22,039,177</u>	<u>(2,903,645)</u>
Expenses:			
General administration	2,874,520	2,642,703	231,817
Judicial	2,269,038	2,226,674	42,364
Legal	317,545	319,855	(2,310)
Elections	75,630	103,503	(27,873)
Financial administration	630,753	618,405	12,348
Public facilities	303,617	253,252	50,365
Public safety	4,356,175	4,688,843	(332,668)
Public transportation	5,257,654	4,026,427	1,231,227
Health and welfare	3,604,071	3,903,745	(299,674)
Culture and recreation	568,816	488,356	80,460
Conservation	155,696	195,551	(39,855)
Data processing	251,539	175,859	75,680
Interest on long-term debt	240,522	202,215	38,307
Total expenses	<u>20,905,576</u>	<u>19,845,388</u>	<u>1,060,188</u>
Increase (decrease) in net assets	(1,770,044)	2,193,789	(3,963,833)
Net assets - beginning of year	40,428,508	38,234,719	2,193,789
Net assets - end of year	<u>\$38,658,464</u>	<u>\$40,428,508</u>	<u>\$(1,770,044)</u>

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2013

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 \$11,871,026. Of this amount, \$100,757 is classified as nonspendable for inventory, and are not available for appropriation. \$2,712,278 is restricted for specified usage by state statute or by agreements with other outside parties. \$3,008,976 is committed by resolution or court order of the Commissioner's Court. The remaining \$6,049,015 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance was \$6,338,139. The fund balance of the General Fund increased by \$144,287 during the current fiscal year. This increase was a combination of revenues and other financing sources over expenditures and other financing uses. A positive variance in expenditures played a significant part in the increase.

The Road and Bridge Fund had an increase in fund balance of \$23,208. This is the result of a small decrease in expenditures compared to budget.

The Emergency Medical Services Fund had a decrease in fund balance of \$168,523. This was the result of charges for services along with transfers from the General Fund continuing to trail increased cost of providing emergency services.

Nonmajor governmental funds recognized an increase in fund balance of \$210,884. The Debt Service Fund had an increase of \$94,859, and the Special Revenue Funds had an increase of \$116,025. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The increase in the Special Revenue Funds was primarily due to the transfer in of the District Attorney's Hot Check Fund, and increase of donations in the WC Equipment Fund and EMS Donations. Also, the Hotel Motel Tax showed a variance over funds budgeted for transfer. Although several funds experiences negative variances an overall increase was possible.

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 2013, in addition to line item transfers, the General Fund expenditure budget was increased by \$11,649.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$782,611. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Ad valorem tax	\$7,326,061	\$7,826,805	\$500,744
Sales and other taxes	\$2,274,000	\$2,478,711	\$204,711

Positive variance primarily due to amount collected exceeded amount budgeted due to a strong economy.

Public Safety	\$4,436,742	\$4,215,789	\$220,953
---------------	-------------	-------------	-----------

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

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2013

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2013, amounts to \$30,404,004 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total decrease in the County's investment in capital assets for the current year was .99% primarily due to depreciation of buildings.

Table 3
 Capital Assets at Year-End

Asset	2013	2012	Increase (Decrease)
Land	\$299,946	\$299,946	(0)
Buildings	9,353,294	9,707,652	(354,358)
Equipment	2,892,759	2,868,916	23,843
Infrastructure	17,858,005	17,830,926	27,079
	<u>\$30,404,004</u>	<u>\$30,707,440</u>	<u>\$ (303,436)</u>

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

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$5,917,760.

Table 4
 Outstanding Debt at Year End

Type of Debt	2013	2012	Increase (Decrease)
General obligation bonds	\$4,412,681	\$4,740,088	(\$327,407)
Notes payable	0	0	0
Capital lease obligations	0	0	0
Compensated absences	217,823	211,796	6,027
Liability for unfunded OPEB	1,287,256	1,131,037	156,219
	<u>\$5,917,760</u>	<u>\$6,082,921</u>	<u>(\$165,161)</u>

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

Economic Factors and Next Year's Budgets and Rates

The County adopted a 2013 tax rate of \$0.4626 per \$100 valuation to fund calendar year 2014. The budget will raise more total property taxes than last years budget by \$954,903 or 8.141%. This increase is primarily due to a slight raise in tax rate over effective tax rate and new property added to the tax roll this year in the amount of \$55,176,610 which generated \$255,247 in tax revenue, thereby offsetting losses due to declines in valuations and exemptions. Also, there was a slight increase in valuations.

Requests for Information

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

Basic Financial Statements

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2013

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 12,334,973
Receivables (net of allowances for uncollectibles):	6,070,901
<i>Inventories</i>	100,757
<i>Prepaid items</i>	83,851
Restricted assets:	
<i>Cash and cash equivalents</i>	9,543,239
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	299,946
<i>Buildings</i>	9,353,294
<i>Equipment</i>	2,892,759
<i>Infrastructure</i>	17,858,005
Total Assets	<u>58,537,725</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred amount from refunding</i>	129,527
Total Deferred Outflows of Resources	<u>129,527</u>
LIABILITIES	
<i>Accounts payable</i>	365,153
<i>Accrued liabilities and other payables</i>	772,796
<i>Due to other governments</i>	321,549
<i>Due to others</i>	29,281
Noncurrent liabilities:	
<i>Due within one year</i>	505,771
<i>Due in more than one year</i>	5,411,989
Total Liabilities	<u>7,406,539</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue</i>	12,602,249
Total Deferred Inflows of Resources	<u>12,602,249</u>
NET POSITION	
Net Investment in Capital Assets	25,991,323
Restricted For:	
Debt Service	544,469
Unrestricted	12,122,672
Total Net Position	<u>\$ 38,658,464</u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 2,874,520	\$ 705,113	\$ 136,645	\$ --	\$ (2,032,762)
<i>Judicial</i>	2,269,038	722,767	33,168	--	(1,513,103)
<i>Legal</i>	317,545	17,274	375,486	--	75,215
<i>Elections</i>	75,630	--	--	--	(75,630)
<i>Financial administration</i>	630,753	248,550	--	--	(382,203)
<i>Public facilities</i>	303,617	27,090	--	--	(276,527)
<i>Public safety</i>	4,356,175	55,392	34,548	--	(4,266,235)
<i>Public transportation</i>	5,257,654	1,103,844	30,301	--	(4,123,509)
<i>Health and welfare</i>	3,604,071	294,928	124,599	13,000	(3,171,544)
<i>Culture and recreation</i>	568,816	48,825	--	--	(519,991)
<i>Conservation</i>	155,696	--	--	--	(155,696)
<i>Data processing</i>	251,539	--	1,500	--	(250,039)
<i>Interest on long-term debt</i>	240,522	--	--	--	(240,522)
Total expenditures	<u>20,905,576</u>	<u>3,223,783</u>	<u>736,247</u>	<u>13,000</u>	<u>(16,932,546)</u>
Total Primary Government	<u>\$ 20,905,576</u>	<u>\$ 3,223,783</u>	<u>\$ 736,247</u>	<u>\$ 13,000</u>	<u>(16,932,546)</u>
General Revenues:					
<i>Property Taxes</i>					12,109,625
<i>Sales Taxes</i>					2,468,872
<i>Hotel Motel Taxes</i>					100,659
<i>Mixed Beverage Taxes</i>					32,724
<i>Unrestricted Investment Earnings</i>					157,700
<i>Miscellaneous</i>					276,926
<i>Gain (loss) on Disposal of Capital Assets</i>					15,996
Transfers					--
Total General Revenues and Transfers					<u>15,162,502</u>
Change in Net Position					<u>(1,770,044)</u>
Net Position - Beginning					40,428,508
Net Position - Ending					<u>\$ 38,658,464</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 6,395,045	\$ 2,565,989
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	2,301,027	1,072,606
<i>Accounts</i>	--	--
<i>Fines</i>	645,105	66,462
<i>Other</i>	--	--
<i>Intergovernmental</i>	445,519	--
<i>Due from other funds</i>	287,977	--
<i>Inventories</i>	--	100,757
Restricted assets:		
<i>Cash and cash equivalents</i>	6,244,727	2,883,937
Total Assets	<u>\$ 16,319,400</u>	<u>\$ 6,689,751</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 276,962	\$ 76,612
<i>Accrued liabilities and other payables</i>	466,559	81,722
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	321,549	--
<i>Due to others</i>	29,281	--
Total Liabilities	<u>1,094,351</u>	<u>158,334</u>
Deferred Inflows of Resources:		
<i>Deferred revenue</i>	2,596,683	1,125,240
<i>Taxes collected in advance</i>	6,244,727	2,883,937
Total Deferred Inflows of Resources	<u>8,841,410</u>	<u>4,009,177</u>
Fund balances (deficits):		
<i>Nonspendable</i>	--	100,757
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	2,421,483
<i>Unassigned</i>	6,338,139	--
Total fund balances (deficits)	<u>6,383,639</u>	<u>2,522,240</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 16,319,400</u>	 <u>\$ 6,689,751</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>
\$ 1,542	\$ 3,372,398	\$ 12,334,974
--	158,211	3,531,844
1,161,971	--	1,161,971
--	--	711,567
220,000	--	220,000
--	--	445,519
--	--	287,977
--	--	100,757
--	414,575	9,543,239
<u>\$ 1,383,513</u>	<u>\$ 3,945,184</u>	<u>\$ 28,337,848</u>
\$ 9,605	\$ 1,974	\$ 365,153
125,323	41,072	714,676
210,738	77,239	287,977
--	--	321,549
--	--	29,281
<u>345,666</u>	<u>120,285</u>	<u>1,718,636</u>
1,326,971	156,053	5,204,947
--	414,575	9,543,239
<u>1,326,971</u>	<u>570,628</u>	<u>14,748,186</u>
--	--	100,757
--	2,712,278	2,712,278
--	541,993	3,008,976
(289,124)	--	6,049,015
<u>(289,124)</u>	<u>3,254,271</u>	<u>11,871,026</u>
<u>\$ 1,383,513</u>	<u>\$ 3,945,184</u>	<u>\$ 28,337,848</u>

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2013

Total fund balances - governmental funds balance sheet	\$ 11,871,026
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	30,404,004
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	593,948
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,412,681)
Payables for bond interest which are not due in the current period are not reported in the funds.	(58,120)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(217,823)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	213,378
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	390,018
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,161,971
Payable for unfunded retiree insurance benefits not due in current period are not reported in the funds.	<u>(1,287,257)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 38,658,464</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, 2013

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 10,339,201	\$ 3,675,792
<i>Intergovernmental</i>	185,221	64,979
<i>Licenses, permits and fees</i>	76,786	848,613
<i>Fines and forfeitures</i>	493,875	264,676
<i>Charges for services</i>	1,073,495	--
<i>Interest</i>	131,304	3,512
<i>Miscellaneous</i>	312,847	20,577
Total revenues	<u>12,612,729</u>	<u>4,878,149</u>
Expenditures:		
Current:		
<i>General administration</i>	2,782,148	--
<i>Judicial</i>	1,416,654	--
<i>Legal</i>	297,184	--
<i>Elections</i>	50,172	--
<i>Financial administration</i>	609,805	--
<i>Public facilities</i>	188,943	--
<i>Public safety</i>	4,204,459	--
<i>Public transportation</i>	--	4,870,431
<i>Health and welfare</i>	846,988	--
<i>Culture and recreation</i>	581,815	--
<i>Conservation</i>	152,694	--
<i>Data processing</i>	247,985	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>11,378,847</u>	<u>4,870,431</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,233,882</u>	<u>7,718</u>
Other financing sources (uses):		
<i>Transfers in</i>	4,774	--
<i>Transfers out</i>	(1,104,044)	--
<i>Sale of capital assets</i>	9,675	15,490
Total other financing sources (uses)	<u>(1,089,595)</u>	<u>15,490</u>
Net change in fund balances	144,287	23,208
Fund balances (deficits), January 1	6,239,352	2,499,032
Fund balances (deficits), December 31	<u>\$ 6,383,639</u>	<u>\$ 2,522,240</u>

The accompanying notes are an integral part of this statement.

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 668,918	\$ 14,683,911
--	408,618	658,818
--	--	925,399
--	--	758,551
1,902,245	169,684	3,145,424
1,009	21,875	157,700
56,018	205,648	595,090
<u>1,959,272</u>	<u>1,474,743</u>	<u>20,924,893</u>
--	129,562	2,911,710
--	788,481	2,205,135
--	4,820	302,004
--	--	50,172
--	--	609,805
--	22,400	211,343
--	82,511	4,286,970
--	252,354	5,122,785
2,572,913	84,339	3,504,240
--	75,000	656,815
--	--	152,694
--	--	247,985
--	305,000	305,000
--	173,544	173,544
<u>2,572,913</u>	<u>1,918,011</u>	<u>20,740,202</u>
<u>(613,641)</u>	<u>(443,268)</u>	<u>184,691</u>
445,118	683,635	1,133,527
--	(29,483)	(1,133,527)
--	--	25,165
<u>445,118</u>	<u>654,152</u>	<u>25,165</u>
(168,523)	210,884	209,856
(120,601)	3,043,387	11,661,170
<u>\$ (289,124)</u>	<u>\$ 3,254,271</u>	<u>\$ 11,871,026</u>

This page is left blank intentionally.

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, 2013*

Net change in fund balances - total governmental funds	\$ 209,856
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,239,392
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,467,426)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(75,404)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	27,969
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	53,118
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	305,000
(Increase) decrease in accrued interest from beginning of period to end of period.	(66,978)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(6,028)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(147,255)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(1,686,070)
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	<u>(156,218)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (1,770,044)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,500,169	\$ 1,604,173
<i>Due from other funds</i>	--	34,534
Total Assets	<u>\$ 1,500,169</u>	<u>\$ 1,638,707</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ 34,534
<i>Due to other governments</i>	--	614,058
<i>Due to others</i>	--	990,115
Total Liabilities	<u>--</u>	<u>1,638,707</u>
NET ASSETS		
<i>Held in trust for other purposes</i>	<u>\$ 1,500,169</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, 2013

	Private- Purpose Trusts
Additions:	
<i>Investment Income</i>	\$ 13,166
<i>Lease income</i>	267,249
Total Additions	<u>280,415</u>
Deductions:	
<i>Administrative Expenses</i>	38,373
<i>Payments to schools</i>	214,889
Total Deductions	<u>253,262</u>
Change in Net Assets	27,153
Net Assets-Beginning of the Year	1,473,016
Net Assets-End of the Year	<u>\$ 1,500,169</u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2013

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

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

D. Assets, liabilities, and net 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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2013

described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

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

2. Receivables and payables

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

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

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

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

3. Inventories and prepaid items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted assets

The 2013 tax levy is made to fund calendar year 2014. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

5. Capital assets

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

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

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

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2013

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

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

6. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. Vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net 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 insurance costs expended for issuance, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

8. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

Committed Fund Balance – Amounts can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by passage of a resolution through the adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2013

imposed by the court remains in place until a similar action is taken (the passage of a resolution through another court order) to remove or revise the limitation.

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Inventory	--	\$100,757	--	--	\$100,757
	--	100,757	--	--	100,757
Restricted for:					
Debt service	--	--	--	514,443	514,443
Justice administration	--	--	--	551,557	551,557
Preservation	--	--	--	319,033	319,033
Grants	--	--	--	373,593	373,593
Construction	--	--	--	876,761	876,761
Health and welfare	--	--	--	76,891	76,891
	--	--	--	2,712,278	2,712,278
Committed to:					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road and bridge maintenance	--	2,421,483	--	--	2,421,483
OPEB funding	--	--	--	218,265	218,265
Emergency medical service	--	--	--	132,090	132,090
Law enforcement	--	--	--	9,303	9,303
General administration	--	--	--	182,335	182,335
	45,500	2,421,483	--	541,993	3,008,976
Unassigned	6,338,139	--	(289,124)	--	6,049,015
	<u>\$6,383,639</u>	<u>\$2,522,240</u>	<u>(\$289,124)</u>	<u>\$3,254,271</u>	<u>\$11,871,026</u>

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2013

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 \$213,378 difference are as follows:

Prepaid expense	\$83,851
Deferred loss on refunding	<u>129,527</u>
Total	<u>\$213,378</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 detail of this difference is:

Net change in prepaid expense	<u>\$53,118</u>
-------------------------------	-----------------

III. DETAILED NOTES ON ALL FUNDS

- A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash and cash equivalents on hand and deposits was \$24,982,554. All of the bank balance of \$24,848,226 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

Investments

As of December 31, 2013, the County had no investments.

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,301,027	\$1,072,606	\$ --	\$158,211	\$3,531,844
Accounts receivable	\$ --	\$ --	\$6,852,004	\$ --	\$6,852,004
Allowance for uncollectibles	--	--	(5,690,033)	--	(5,690,033)
Net other receivables	\$ --	\$ --	\$1,161,971	\$ --	\$1,161,971
Fines receivable	\$2,996,647	\$1,473,874	\$ --	\$ --	\$4,470,521
Allowance for uncollectibles	(2,351,542)	(1,407,412)	--	--	(3,758,954)
Net fines receivable	\$645,105	\$66,462	\$ --	\$ --	\$711,567
Other	\$ --	\$ --	\$220,000	\$ --	\$220,000

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

	Unavailable	Unearned	Total
Current tax levy receivable (2013) (General Fund)	\$ --	\$1,897,897	\$1,897,897
Current tax levy receivable (2013) (Road & Bridge Fund)	--	870,086	870,086
Current tax levy receivable (2013) (Debt Service Funds)	--	126,027	126,027
Taxes collected in advance (General Fund)	--	6,244,727	6,244,727
Taxes collected in advance (Road & Bridge Fund)	--	2,883,937	2,883,937
Taxes collected in advance (Debt Service Funds)	--	414,575	414,575
Delinquent property taxes receivable (General Fund)	375,231	--	375,231
Delinquent property taxes receivable (Road & Bridge Fund)	188,691	--	188,691
Delinquent property taxes receivable (Debt Service Fund)	30,026	--	30,026
Delinquent fines receivable (General Fund)	323,556	--	323,556
Delinquent fines receivable (Road & Bridge Fund)	66,462	--	66,462
Delinquent ambulance receivables	1,161,971	--	1,161,971
Section 1115	165,000	--	165,000
Total deferred/unearned revenue for governmental funds	\$2,310,937	\$12,437,249	\$14,748,186

Reported in financial statements as:	
Deferred revenue	\$5,204,947
Taxes collected in advance	9,543,239
Total	<u>\$14,748,186</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

C. Capital assets

Capital asset activity for the year ended December 31, 2013:

	Balance 12/31/12	Additions	Retirements	Completed Construction	Balance 12/31/13
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$299,946	\$ --	\$ --	\$ --	\$299,946
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>299,946</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>299,946</u>
Capital assets, being depreciated:					
Buildings	14,731,649	--	--	--	14,731,649
Infrastructure	85,493,062	1,478,718	(781,100)	--	86,190,680
Machinery and equipment	8,658,848	760,676	(96,456)	--	9,323,068
Total capital assets being depreciated	<u>108,883,559</u>	<u>2,239,394</u>	<u>(877,556)</u>	<u>--</u>	<u>110,245,397</u>
Less accumulated depreciation for:					
Buildings	(5,023,997)	(354,358)	--	--	(5,378,355)
Infrastructure	(67,662,136)	(1,385,404)	714,865	--	(68,332,675)
Machinery and equipment	(5,789,932)	(727,664)	87,287	--	(6,430,309)
Total accumulated depreciation	<u>(78,476,065)</u>	<u>(2,467,426)</u>	<u>802,152</u>	<u>--</u>	<u>(80,141,339)</u>
Total capital assets being depreciated, net	<u>30,407,494</u>	<u>(228,032)</u>	<u>(75,404)</u>	<u>--</u>	<u>30,104,058</u>
Governmental activities capital assets, net	<u><u>\$30,707,440</u></u>	<u><u>(\$228,032)</u></u>	<u><u>(\$75,404)</u></u>	<u><u>\$ --</u></u>	<u><u>\$30,404,004</u></u>

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

Governmental activities:

General administration	\$16,443
Judicial	33,551
Legal	12,517
Elections	25,708
Financial administration	11,735
Public facilities	108,039
Public safety	336,793
Public transportation	1,567,760
Health and welfare	278,121
Culture and recreation	<u>76,759</u>
Total depreciation expense - governmental activities	<u><u>\$2,467,426</u></u>

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2013

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2013, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$287,977	\$ --
Emergency Medical Service	--	210,738
Nonmajor Funds	--	--
Highway 290/36	--	77,239
Total Operating Funds	287,977	287,977
Fiduciary Funds:		
Criminal Justice	34,534	--
Justice of the Peace Number 1	--	3,499
Justice of the Peace Number 2	--	3,691
Justice of the Peace Number 3	--	3,829
Justice of the Peace Number 4	--	4,173
County Clerk	--	12,621
District Clerk	--	6,721
Total Fiduciary Funds	34,534	34,534
Total	\$322,511	\$322,511

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

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2013

Interfund transfers:		
<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$4,774	\$1,104,044
Road and Bridge	--	--
Emergency Medical Service	445,118	--
Total Major Funds	449,892	1,104,044
Nonmajor Governmental Funds		
HWY 290/36	200,000	--
District Attorney	442,926	22,595
District Attorney Hot Check	22,594	--
EMS Depreciation	--	4,740
Child Foster Care	1,000	--
Personnel Employee Testing	15,000	--
Sheriff's Equipment Grant	--	2,065
TDRA	--	33
2008 Equipment Grant	--	50
WC Equipment Fund	2,115	--
Total Nonmajor governmental funds	683,635	29,483
Totals	\$1,133,527	\$1,133,527

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

E. Long-term debt

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

Governmental Debt Currently Outstanding:

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance 12/31/13</u>
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Note - Series 2007	\$6,000,000	09/13/07	08/15/14	3.84%	\$320,000
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	3,835,000
Total Governmental Long-Term Debt					\$4,155,000

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2014	\$320,000	\$160,644	\$480,644
2015	290,000	150,150	440,150
2016	295,000	141,375	436,375
2017	305,000	132,375	437,375
2018	315,000	123,075	438,075
2019-2023	1,790,000	397,800	2,187,800
2024-2025	840,000	38,250	878,250
Total	\$4,155,000	\$1,143,669	\$5,298,669

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/12	Additions	Retirements	Balance 12/31/13	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes	\$625,000	--	(\$305,000)	\$320,000	\$320,000
Tax refunding bonds	3,835,000	--	--	3,835,000	--
Less deferred amounts:					
For issuance premium	308,022	--	(24,641)	283,381	24,641
For issuance discount	(27,934)	--	2,234	(25,700)	(2,234)
Total bonds payable	4,740,088	--	(327,407)	4,412,681	342,407
Compensated absences	211,796	293,692	(287,665)	217,823	163,364
Liability for unfunded OPEB	1,131,037	156,219	--	1,287,256	--
Governmental activity Long-Term Liabilities	\$6,082,921	\$449,911	(\$615,072)	\$5,917,760	\$505,771

For governmental activities, claims, 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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2013

the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. At December 31, 2013, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

C. 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 641 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

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

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 11.74% for calendar year 2013.

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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2013

3. Annual Pension Cost

For the County's accounting year ended December 31, 2013, the annual pension cost for the TCDRS plan for its employees was \$908,494 and the actual contributions were \$908,494.

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, 2011, the basis for determining the contribution rates for calendar year 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/12	12/31/11	12/31/10
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20.0	20.0	20.0
Actuarial valuation method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	12/31/13	12/31/12	12/31/11
Annual Pension Cost (APC)	\$908,494	\$838,134	\$804,714
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ -	\$ -	\$ --

E. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

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

Beginning in FY 2008, the County implemented GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions". In connection with such implementation, the County commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. The study indicated an unfunded actuarial accrued liability as of December 31, 2008 of approximately \$2,231,824. The County obtains an actuarial valuation biannually. The study indicated an actuarial valuation as of December 31, 2010 of \$3,256,232, and as of December 31, 2012 a liability of \$3,017,808.

OPEB Plan Eligibility

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

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

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

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

Health Care Benefit

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

2. Funding Policies

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

The actuarially determined contribution requirement for the County's fiscal year is computed through an actuarial valuation performed as of December 31. The actuarial valuation is

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2013

performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

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

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

Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expense.
Mortality rates for males and females	Retirement Plans 2000 Healthy Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial Cost Method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates (detailed in actuary report) ranging from 4.5% to 9.0%
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	25

WASHINGTON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2013

3. Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2013 is as follows:

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

Year Ended	OPEB Plan			Net OPEB Cost
	Annual OPEB Cost	County Contribution	Percentage Contributed	
December 31, 2009	\$212,248	\$27,735	13.1%	\$184,513
December 31, 2010	\$366,612	\$56,314	15.4%	\$310,298
December 31, 2011	\$366,612	\$71,118	19.4%	\$295,494
December 31, 2012	\$265,431	\$109,212	41.1%	\$156,219
December 31, 2013	\$265,431	\$109,212	41.1%	\$156,219

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2013, 2012, and 2011 follows:

	12/31/13	12/31/12	12/31/11
Annual Required Contribution (ARC)	\$267,215	\$267,215	\$367,854
Interest on net OPEB (NOPEB)	50,897	43,867	30,570
Adjustment to ARC	(52,681)	(45,651)	(31,812)
Annual OPEB cost	265,431	265,431	366,612
Employer contributions	(109,212)	(109,212)	(71,118)
Change in OPEB	156,219	156,219	295,494
NOPEB - January 1	1,131,037	974,818	679,324
NOPEB - December 31	\$1,287,256	\$1,131,037	\$974,818

F. Concentrations of Credit Risk

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

This page is left blank intentionally.

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, 2013

EXHIBIT B-1
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 7,326,061	\$ 7,326,061	\$ 7,826,805	\$ 500,744
<i>Penalty and interest</i>	60,000	60,000	62,595	2,595
<i>Sales and other taxes</i>	2,274,000	2,274,000	2,478,711	204,711
Total Taxes	9,660,061	9,660,061	10,368,111	708,850
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	30,000	25,000	27,697	2,697
<i>State shared revenues</i>	144,910	144,910	157,524	12,614
Total Intergovernmental	174,910	169,910	185,221	15,311
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	68,200	68,200	77,135	8,935
Total Licenses, permits and fees	68,200	68,200	77,135	8,935
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	686,500	686,500	498,945	(187,555)
Total Fines and forfeitures	686,500	686,500	498,945	(187,555)
<i>Charges for services</i>				
<i>Fees of office</i>	962,600	962,600	981,111	18,511
<i>Justice court number one fees</i>	37,000	37,000	26,704	(10,296)
<i>Justice court number two fees</i>	22,250	22,250	16,976	(5,274)
<i>Justice court number three fees</i>	25,450	25,450	21,536	(3,914)
<i>Justice court number four fees</i>	47,275	47,275	29,732	(17,543)
Total Charges for services	1,094,575	1,094,575	1,076,059	(18,516)
<i>Interest</i>				
<i>Interest</i>	123,000	123,000	131,213	8,213
Total Interest	123,000	123,000	131,213	8,213
<i>Miscellaneous</i>				
<i>Rent</i>	164,600	164,600	153,793	(10,807)
<i>Miscellaneous</i>	89,587	89,587	161,336	71,749
Total Miscellaneous	254,187	254,187	315,129	60,942
Total revenues	12,061,433	12,056,433	12,651,813	595,380
Disbursements:				
Current:				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	100,957	100,957	96,668	4,289
<i>Benefits</i>	25,818	25,818	23,529	2,289
<i>Supplies</i>	2,550	2,550	672	1,878
<i>Other services and charges</i>	5,350	5,350	5,154	196
Total County Judge	134,675	134,675	126,023	8,652

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

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>	\$ 60,303	\$ 60,303	\$ 60,225	\$ 78
<i>Benefits</i>	14,550	14,550	13,919	631
<i>Supplies</i>	1,500	950	361	589
<i>Other services and charges</i>	1,500	2,050	2,021	29
<i>Total Courthouse Receptionist</i>	<u>77,853</u>	<u>77,853</u>	<u>76,526</u>	<u>1,327</u>
<i>County Communications</i>				
<i>Other services and charges</i>	176,101	218,236	203,709	14,527
<i>Total County Communications</i>	<u>176,101</u>	<u>218,236</u>	<u>203,709</u>	<u>14,527</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	178,762	178,762	178,608	154
<i>Benefits</i>	51,636	50,940	44,077	6,863
<i>Supplies</i>	250	250	236	14
<i>Other services and charges</i>	8,800	9,496	9,272	224
<i>Total Commissioner's Court</i>	<u>239,448</u>	<u>239,448</u>	<u>232,193</u>	<u>7,255</u>
<i>County Clerk</i>				
<i>Personnel services</i>	235,478	236,573	236,534	39
<i>Benefits</i>	53,607	53,382	52,561	821
<i>Supplies</i>	18,775	18,666	18,666	--
<i>Other services and charges</i>	8,200	7,439	6,692	747
<i>Total County Clerk</i>	<u>316,060</u>	<u>316,060</u>	<u>314,453</u>	<u>1,607</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	22,908	22,908	22,889	19
<i>Benefits</i>	6,610	6,612	6,606	6
<i>Supplies</i>	1,075	1,073	380	693
<i>Other services and charges</i>	1,600	1,600	1,071	529
<i>Total Veteran's Office</i>	<u>32,193</u>	<u>32,193</u>	<u>30,946</u>	<u>1,247</u>
<i>County Auditor</i>				
<i>Personnel services</i>	133,406	139,678	139,677	1
<i>Benefits</i>	35,553	36,375	36,373	2
<i>Supplies</i>	3,800	3,034	3,033	1
<i>Other services and charges</i>	7,043	4,121	4,118	3
<i>Total County Auditor</i>	<u>179,802</u>	<u>183,208</u>	<u>183,201</u>	<u>7</u>
<i>Nondepartmental</i>				
<i>Benefits</i>	1,289,456	1,317,811	1,295,157	22,654
<i>Supplies</i>	5,000	934	934	--
<i>Other services and charges</i>	306,875	282,586	258,247	24,339
<i>Capital outlay</i>	40,000	--	--	--
<i>Total Nondepartmental</i>	<u>1,641,331</u>	<u>1,601,331</u>	<u>1,554,338</u>	<u>46,993</u>
<i>Total General Administration</i>	<u>2,797,463</u>	<u>2,803,004</u>	<u>2,721,389</u>	<u>81,615</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-1
Page 3 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	\$ 89,936	\$ 83,392	\$ 83,314	\$ 78
<i>Benefits</i>	17,221	16,898	16,382	516
<i>Supplies</i>	3,000	4,786	4,786	--
<i>Other services and charges</i>	205,750	210,831	210,540	291
<i>Total District Court</i>	<u>315,907</u>	<u>315,907</u>	<u>315,022</u>	<u>885</u>
<i>District Clerk</i>				
<i>Personnel services</i>	207,813	204,128	200,878	3,250
<i>Benefits</i>	47,373	49,093	48,889	204
<i>Supplies</i>	14,000	15,926	14,456	1,470
<i>Other services and charges</i>	7,800	7,839	7,012	827
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>277,486</u>	<u>277,486</u>	<u>271,235</u>	<u>6,251</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	183,632	166,394	166,392	2
<i>Benefits</i>	37,622	34,796	34,795	1
<i>Supplies</i>	4,700	3,235	3,234	1
<i>Other services and charges</i>	108,060	173,893	173,470	421
<i>Total County Court at Law</i>	<u>334,014</u>	<u>378,318</u>	<u>377,891</u>	<u>426</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	76,146	76,146	75,546	600
<i>Benefits</i>	18,746	18,746	17,422	1,324
<i>Supplies</i>	2,600	2,766	2,355	411
<i>Other services and charges</i>	5,300	5,134	4,957	177
<i>Total Justice Court Number One</i>	<u>102,792</u>	<u>102,792</u>	<u>100,280</u>	<u>2,512</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	73,400	73,406	73,368	38
<i>Benefits</i>	25,210	25,648	25,573	75
<i>Supplies</i>	3,200	2,570	2,109	461
<i>Other services and charges</i>	7,000	7,186	5,853	1,333
<i>Total Justice Court Number Two</i>	<u>108,810</u>	<u>108,810</u>	<u>106,903</u>	<u>1,907</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	76,146	77,758	77,690	68
<i>Benefits</i>	20,363	20,363	18,800	1,563
<i>Supplies</i>	5,000	4,208	2,420	1,788
<i>Other services and charges</i>	9,150	8,942	8,292	650
<i>Total Justice Court Number Three</i>	<u>110,659</u>	<u>111,271</u>	<u>107,202</u>	<u>4,069</u>
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	76,146	76,146	76,068	78
<i>Benefits</i>	28,163	28,163	27,061	1,102
<i>Supplies</i>	4,200	2,363	1,561	802
<i>Other services and charges</i>	9,900	10,444	9,669	775
<i>Total Justice Court Number Four</i>	<u>118,409</u>	<u>117,116</u>	<u>114,359</u>	<u>2,757</u>
<i>Total Judicial</i>	<u>1,368,077</u>	<u>1,411,700</u>	<u>1,392,892</u>	<u>18,808</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-1
Page 4 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Legal</i>				
<i>County Attorney</i>				
Personnel services	\$ 272,940	\$ 238,020	\$ 229,252	\$ 8,768
Benefits	46,865	52,145	48,758	3,387
Supplies	7,300	7,211	6,635	576
Other services and charges	10,000	10,743	10,089	654
Total County Attorney	337,105	308,119	294,734	13,385
Total Legal	337,105	308,119	294,734	13,385
<i>Elections</i>				
<i>Elections</i>				
Personnel services	3,000	3,000	1,428	1,572
Benefits	230	230	2	228
Supplies	12,000	12,780	12,297	483
Other services and charges	47,400	46,620	37,443	9,177
Total Elections	62,630	62,630	51,170	11,460
Total Elections	62,630	62,630	51,170	11,460
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
Personnel services	143,620	151,385	151,344	41
Benefits	31,201	23,436	23,139	297
Supplies	6,300	6,300	3,398	2,902
Other services and charges	14,160	14,160	12,673	1,487
Total Tax Assessor Collector	195,281	195,281	190,554	4,727
<i>County Treasurer</i>				
Personnel services	123,110	123,333	123,216	117
Benefits	26,727	26,740	26,449	291
Supplies	7,300	7,261	6,860	401
Other services and charges	7,600	7,403	6,372	1,031
Total County Treasurer	164,737	164,737	162,897	1,840
<i>Personnel and benefits</i>				
Personnel services	82,871	85,966	85,966	--
Benefits	16,069	16,418	16,417	1
Supplies	5,500	3,015	2,116	899
Other services and charges	5,624	5,409	4,953	456
Total Personnel and benefits	110,064	110,808	109,452	1,356
<i>Appraisal District</i>				
Other services and charges	142,600	142,600	142,284	316
Total Appraisal District	142,600	142,600	142,284	316
Total Financial Administration	612,682	613,426	605,187	8,239

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-1
Page 5 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	\$ 70,989	\$ 71,325	\$ 71,134	\$ 191
<i>Benefits</i>	14,759	14,872	14,434	438
<i>Supplies</i>	26,000	25,265	21,780	3,485
<i>Other services and charges</i>	52,925	59,508	55,673	3,835
<i>Capital outlay</i>	50,000	43,703	20,322	23,381
<i>Total County Courthouse</i>	<u>214,673</u>	<u>214,673</u>	<u>183,343</u>	<u>31,330</u>
<i>Total Public Facilities</i>	<u>214,673</u>	<u>214,673</u>	<u>183,343</u>	<u>31,330</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	13,501	13,501	13,470	31
<i>Benefits</i>	5,865	7,237	7,018	219
<i>Supplies</i>	1,400	28	27	1
<i>Other services and charges</i>	400	400	210	190
<i>Total Constable Number One</i>	<u>21,166</u>	<u>21,166</u>	<u>20,725</u>	<u>441</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	67,817	67,912	67,893	19
<i>Benefits</i>	33,918	33,797	31,273	2,524
<i>Supplies</i>	2,300	2,937	2,391	546
<i>Other services and charges</i>	10,850	10,239	9,320	919
<i>Capital outlay</i>	29,500	29,500	28,917	583
<i>Total Constable Number Two</i>	<u>144,385</u>	<u>144,385</u>	<u>139,794</u>	<u>4,591</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	13,501	13,501	13,482	19
<i>Benefits</i>	7,852	8,536	8,128	408
<i>Supplies</i>	1,550	866	547	319
<i>Other services and charges</i>	400	400	177	223
<i>Total Constable Number Three</i>	<u>23,303</u>	<u>23,303</u>	<u>22,334</u>	<u>969</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	13,501	13,471	13,471	--
<i>Benefits</i>	5,369	6,422	6,420	2
<i>Supplies</i>	1,400	654	653	1
<i>Other services and charges</i>	400	346	344	2
<i>Total Constable Number Four</i>	<u>20,670</u>	<u>20,893</u>	<u>20,888</u>	<u>5</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,093,269	1,049,258	1,038,056	11,202
<i>Benefits</i>	263,144	311,173	266,337	44,836
<i>Supplies</i>	51,000	43,781	43,781	--
<i>Other services and charges</i>	375,000	362,212	351,028	11,184
<i>Capital outlay</i>	126,000	142,326	140,327	1,999
<i>Total Sheriff</i>	<u>1,908,413</u>	<u>1,908,750</u>	<u>1,839,529</u>	<u>69,221</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-1
Page 6 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 34,343	\$ 34,343	\$ 34,305	\$ 38
<i>Benefits</i>	10,268	10,725	10,421	304
<i>Supplies</i>	5,500	5,500	5,427	73
<i>Other services and charges</i>	3,600	3,143	2,577	566
<i>Total Department of Public Safety</i>	<u>53,711</u>	<u>53,711</u>	<u>52,730</u>	<u>981</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,138,421	1,084,674	1,038,502	46,172
<i>Benefits</i>	255,728	257,728	239,197	18,531
<i>Supplies</i>	287,000	307,295	286,442	20,853
<i>Other services and charges</i>	199,500	207,207	172,540	34,667
<i>Capital outlay</i>	10,000	48,709	48,710	(1)
<i>Total County Jail</i>	<u>1,890,649</u>	<u>1,905,613</u>	<u>1,785,391</u>	<u>120,222</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,000	1,000	--	1,000
<i>Other services and charges</i>	1,925	1,925	470	1,455
<i>Total Adult Probation</i>	<u>2,925</u>	<u>2,925</u>	<u>470</u>	<u>2,455</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	3,500	3,356	144
<i>Other services and charges</i>	105,501	104,001	88,742	15,259
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>107,501</u>	<u>107,501</u>	<u>92,098</u>	<u>15,403</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	1,500	1,500	1,219	281
<i>Benefits</i>	12,115	12,115	10,961	1,154
<i>Supplies</i>	5,000	2,824	--	2,824
<i>Other services and charges</i>	163,500	165,676	164,759	917
<i>Capital outlay</i>	--	30,000	30,000	--
<i>Total Fire Protection</i>	<u>182,115</u>	<u>212,115</u>	<u>206,939</u>	<u>5,176</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	12,500	12,500	12,481	19
<i>Benefits</i>	3,725	3,725	3,466	259
<i>Supplies</i>	2,200	1,926	758	1,168
<i>Other services and charges</i>	17,955	18,229	18,186	43
<i>Total Emergency Management</i>	<u>36,380</u>	<u>36,380</u>	<u>34,891</u>	<u>1,489</u>
<i>Total Public Safety</i>	<u>4,391,218</u>	<u>4,436,742</u>	<u>4,215,789</u>	<u>220,953</u>
<i>Health and Welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	99,000	101,456	100,300	1,156
<i>Total Social Services</i>	<u>99,000</u>	<u>101,456</u>	<u>100,300</u>	<u>1,156</u>
<i>Indigent Health Care</i>				
<i>Benefits</i>	10,610	10,610	10,607	3
<i>Supplies</i>	18,000	14,128	14,128	--
<i>Other services and charges</i>	573,936	514,356	497,114	17,242
<i>Total Indigent Health Care</i>	<u>602,546</u>	<u>539,094</u>	<u>521,849</u>	<u>17,245</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health Department</i>				
<i>Personnel services</i>	\$ 12,000	\$ 12,000	\$ 3,519	\$ 8,481
<i>Other services and charges</i>	59,600	59,600	56,915	2,685
<i>Total Health Department</i>	<u>71,600</u>	<u>71,600</u>	<u>60,434</u>	<u>11,166</u>
<i>Environmental</i>				
<i>Personnel services</i>	103,236	105,251	105,250	1
<i>Benefits</i>	23,198	23,048	23,047	1
<i>Supplies</i>	6,000	6,549	6,548	1
<i>Other services and charges</i>	19,800	17,689	17,684	5
<i>Total Environmental</i>	<u>152,234</u>	<u>152,537</u>	<u>152,529</u>	<u>8</u>
<i>Total Health and Welfare</i>	<u>925,380</u>	<u>864,687</u>	<u>835,112</u>	<u>29,575</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	31,500	31,500	22,971	8,529
<i>Total Education - Library</i>	<u>31,500</u>	<u>31,500</u>	<u>22,971</u>	<u>8,529</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	121,209	121,854	121,775	79
<i>Benefits</i>	30,588	30,909	30,073	836
<i>Supplies</i>	11,500	22,244	21,107	1,137
<i>Other services and charges</i>	110,800	167,363	164,152	3,211
<i>Capital outlay</i>	250,000	181,727	181,727	--
<i>Total Fairgrounds</i>	<u>524,097</u>	<u>524,097</u>	<u>518,834</u>	<u>5,263</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,000	35,000	--
<i>Capital outlay</i>	5,500	5,500	--	5,500
<i>Total Softball</i>	<u>40,500</u>	<u>40,500</u>	<u>35,000</u>	<u>5,500</u>
<i>Total Culture and Recreation</i>	<u>596,097</u>	<u>596,097</u>	<u>576,805</u>	<u>19,292</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	102,401	101,125	99,054	2,071
<i>Benefits</i>	24,088	26,895	26,538	357
<i>Supplies</i>	6,500	6,935	6,460	475
<i>Other services and charges</i>	19,000	17,034	15,393	1,641
<i>Total Extension Service</i>	<u>151,989</u>	<u>151,989</u>	<u>147,445</u>	<u>4,544</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	4,000	4,000	4,000	--
<i>Total Soil Conservation</i>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>--</u>
<i>Total Conservation</i>	<u>155,989</u>	<u>155,989</u>	<u>151,445</u>	<u>4,544</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-1
Page 8 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 192,200	\$ 198,096	\$ 195,320	\$ 2,776
<i>Total Data Processing</i>	<u>192,200</u>	<u>198,096</u>	<u>195,320</u>	<u>2,776</u>
<i>Total Data Processing</i>	<u>192,200</u>	<u>198,096</u>	<u>195,320</u>	<u>2,776</u>
Total expenditures	<u>11,653,514</u>	<u>11,665,163</u>	<u>11,223,188</u>	<u>441,975</u>
Excess (deficiency) of receipts over (under) disbursements	<u>407,919</u>	<u>391,270</u>	<u>1,428,625</u>	<u>1,037,355</u>
Other financing sources (uses):				
<i>Transfers in</i>	55,000	55,000	4,774	(50,226)
<i>Transfers out</i>	(1,089,044)	(1,104,044)	(1,358,788)	(254,744)
<i>Sale of capital assets</i>	14,000	14,000	9,675	(4,325)
<i>Total other financing sources (uses)</i>	<u>(1,020,044)</u>	<u>(1,035,044)</u>	<u>(1,344,339)</u>	<u>(309,295)</u>
Net change in unrestricted cash balances	(612,125)	(643,774)	84,286	728,060
Unrestricted cash, January 1	<u>6,310,759</u>	<u>6,310,759</u>	<u>6,310,759</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 5,698,634</u>	<u>\$ 5,666,985</u>	<u>\$ 6,395,045</u>	<u>\$ 728,060</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Ad valorem tax	\$ 3,612,604	\$ 3,612,604	\$ 3,668,503	\$ 55,899
Penalty and interest	31,000	31,000	31,194	194
Total Taxes	<u>3,643,604</u>	<u>3,643,604</u>	<u>3,699,697</u>	<u>56,093</u>
Intergovernmental				
Federal shared revenues	63,000	63,000	64,979	1,979
Total Intergovernmental	<u>63,000</u>	<u>63,000</u>	<u>64,979</u>	<u>1,979</u>
Licenses, permits and fees				
Licenses, permits and fees	835,000	835,000	845,507	10,507
Total Licenses, permits and fees	<u>835,000</u>	<u>835,000</u>	<u>845,507</u>	<u>10,507</u>
Fines and forfeitures				
Fines and forfeitures	285,000	285,000	265,132	(19,868)
Total Fines and forfeitures	<u>285,000</u>	<u>285,000</u>	<u>265,132</u>	<u>(19,868)</u>
Interest				
Interest	4,000	4,000	3,513	(487)
Total Interest	<u>4,000</u>	<u>4,000</u>	<u>3,513</u>	<u>(487)</u>
Miscellaneous				
Miscellaneous	1,000	1,000	--	(1,000)
Total Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Total revenues	<u>4,831,604</u>	<u>4,831,604</u>	<u>4,878,828</u>	<u>47,224</u>
Disbursements:				
Current:				
Public transportation				
Personnel services	1,017,380	999,332	995,098	4,234
Benefits	540,450	527,450	506,736	20,714
Supplies	442,140	373,345	358,209	15,136
Other services and charges	642,190	549,319	533,573	15,746
Capital outlay	2,198,444	2,391,158	2,371,801	19,357
Total Public Transportation	<u>4,840,604</u>	<u>4,840,604</u>	<u>4,765,417</u>	<u>75,187</u>
Total expenditures	<u>4,840,604</u>	<u>4,840,604</u>	<u>4,765,417</u>	<u>75,187</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,000)</u>	<u>(9,000)</u>	<u>113,411</u>	<u>122,411</u>
Other financing sources (uses):				
Sale of capital assets	9,000	9,000	15,490	6,490
Total other financing sources (uses)	<u>9,000</u>	<u>9,000</u>	<u>15,490</u>	<u>6,490</u>
Net change in unrestricted cash balances	--	--	128,901	128,901
Unrestricted cash, January 1	2,437,088	2,437,088	2,437,088	--
Unrestricted cash, December 31	<u>\$ 2,437,088</u>	<u>\$ 2,437,088</u>	<u>\$ 2,565,989</u>	<u>\$ 128,901</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Charges for services</i>				
<i>Charges to customers</i>	\$ 1,930,000	\$ 1,930,000	\$ 1,881,115	\$ (48,885)
<i>Total Charges for services</i>	<u>1,930,000</u>	<u>1,930,000</u>	<u>1,181,115</u>	<u>(48,885)</u>
<i>Interest</i>				
<i>Interest</i>	1,100	1,100	1,009	(91)
<i>Total Interest</i>	<u>1,100</u>	<u>1,100</u>	<u>1,009</u>	<u>(91)</u>
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	--	979	979
<i>Miscellaneous</i>	300,000	300,000	39	(299,961)
<i>Total Miscellaneous</i>	<u>300,000</u>	<u>300,000</u>	<u>1,018</u>	<u>(298,982)</u>
<i>Total revenues</i>	<u>2,231,100</u>	<u>2,231,100</u>	<u>1,883,142</u>	<u>(347,958)</u>
Disbursements:				
<i>Current:</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,471,031	1,429,316	1,388,530	40,786
<i>Benefits</i>	603,195	601,655	546,105	55,550
<i>Supplies</i>	123,000	131,002	114,541	16,461
<i>Other services and charges</i>	291,500	313,965	308,903	5,062
<i>Capital outlay</i>	189,992	200,280	200,277	3
<i>Total Emergency Medical Services</i>	<u>2,678,718</u>	<u>2,676,218</u>	<u>2,558,356</u>	<u>117,862</u>
<i>Total Health and Welfare</i>	<u>2,678,718</u>	<u>2,676,218</u>	<u>2,558,356</u>	<u>117,862</u>
<i>Total expenditures</i>	<u>2,678,718</u>	<u>2,676,218</u>	<u>2,558,356</u>	<u>117,862</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(447,618)</u>	<u>(445,118)</u>	<u>(675,214)</u>	<u>(230,096)</u>
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	445,118	445,118	655,856	210,738
<i>Total other financing sources (uses)</i>	<u>445,118</u>	<u>445,118</u>	<u>655,856</u>	<u>210,738</u>
<i>Net change in unrestricted cash balances</i>	<u>(2,500)</u>	<u>--</u>	<u>(19,358)</u>	<u>(19,358)</u>
Unrestricted cash, January 1	20,900	20,900	20,900	--
Unrestricted cash, December 31	<u>\$ 18,400</u>	<u>\$ 20,900</u>	<u>\$ 1,542</u>	<u>\$ (19,358)</u>

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2013

A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, HWY 290/36, JP Technology, District Attorney, EMS Donations, Sheriff Forfeiture, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, Record Preservation, Archive Fee - County Clerk, Courthouse Security, and Tobacco Settlement) and the Debt Service Fund (Tax Note Series 2007).

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

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

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

B. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$84,286	\$299,688	(\$239,687)	\$144,287
Road and Bridge	128,901	(201,652)	95,959	23,208
Emergency Medical Services	(19,358)	(1,466,070)	1,316,905	(168,523)
Hwy 290/36	--	--	(44,006)	(44,006)
JP Technology Fund	6,318	--	--	6,318
District Attorney	14,791	--	(9,538)	5,253
EMS Donations	41,407	--	1	41,408
Sheriff Forfeiture Fund	868	--	(1)	867
County Clerk Record Management	4,700	--	--	4,700
Records Management District Clerk	3,204	--	--	3,204
Record Preservation	6,420	--	--	6,420
Archive Fee - County Clerk	(27,250)	--	--	(27,250)
Courthouse Security	4,690	--	--	4,690
Tobacco Settlement	(21,163)	--	--	(21,163)
Tax Note Series 2007	95,060	(3,725)	3,524	94,859

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2013

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2013:

Special Revenue Funds	
Emergency Medical Service	\$120,601

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

D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
EMS Donations	\$23,505
Emergency Medical Service	747

E. TCDRS Pension Plan Schedule of Funding Progress

Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/12	12/31/11	12/31/10
Actuarial value of assets	\$18,696,231	\$18,104,249	\$16,575,440
Actuarial Accrued Liability (AAL)	\$23,077,394	\$22,226,927	\$20,355,116
Unfunded AAL (UAAL)	\$4,381,163	\$4,122,678	\$3,779,676
Funded Ratio	81.02%	81.45%	81.43%
Annual Covered Payroll (actuarial)	\$7,326,347	\$7,349,000	\$7,025,296
UAAL as a Percentage of Covered Payroll	59.80%	56.10%	53.80%

F. Washington County Employees Other Postemployment Benefits Plan Schedule of Funding Progress

The funding status of the OPEB plan as of December 31, 2013, follows:

Actuarial valuation date	12/31/13	12/31/12	12/31/11
Actuarial Valuation of Assets (AVA)	\$0	\$0	\$0
Actuarial Accrued Liability (AAL)	\$1,287,256	\$1,131,037	\$974,818
Unfunded Actuarial Accrued Asset	\$1,287,256	\$1,131,037	\$974,818
Funded Ratio	0.00%	0.00%	0.00%
Annual Covered Payroll	\$7,825,648	\$7,326,347	\$7,349,000
UAAL as % of payroll	16.45%	15.55%	13.26%

Note: The plan receives an actuarial valuation biennially.

This page is left blank intentionally.

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

EMS 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.

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

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

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.

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

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

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

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

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

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

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

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

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

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

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.

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

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.

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.

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

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

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

WC Equipment Fund - This fund is used to account for collection and expenditure of funds dedicated to equipment for law enforcement.

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

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

DEBT SERVICE

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

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

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,860,113	\$ 512,285	\$ 3,372,398
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	158,211	158,211
Restricted assets:			
<i>Cash and cash equivalents</i>	--	414,575	414,575
Total Assets	\$ 2,860,113	\$ 1,085,071	\$ 3,945,184
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 1,974	\$ --	\$ 1,974
<i>Accrued liabilities and other payables</i>	41,072	--	41,072
<i>Due to other funds</i>	77,239	--	77,239
Total Liabilities	120,285	--	120,285
Deferred Inflows of Resources:			
<i>Deferred revenue</i>	--	156,053	156,053
<i>Taxes collected in advance</i>	--	414,575	414,575
Total Deferred Inflows of Resources	--	570,628	570,628
Fund balances:			
<i>Restricted</i>	2,197,835	514,443	2,712,278
<i>Committed</i>	541,993	--	541,993
Total fund balances	2,739,828	514,443	3,254,271
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,860,113	\$ 1,085,071	\$ 3,945,184

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 100,659	\$ 568,259	\$ 668,918
<i>Intergovernmental</i>	408,618	--	408,618
<i>Charges for services</i>	169,684	--	169,684
<i>Interest</i>	16,731	5,144	21,875
<i>Miscellaneous</i>	205,648	--	205,648
Total revenues	<u>901,340</u>	<u>573,403</u>	<u>1,474,743</u>
Expenditures:			
Current:			
<i>General administration</i>	129,562	--	129,562
<i>Judicial</i>	788,481	--	788,481
<i>Legal</i>	4,820	--	4,820
<i>Public facilities</i>	22,400	--	22,400
<i>Public safety</i>	82,511	--	82,511
<i>Public transportation</i>	252,354	--	252,354
<i>Health and welfare</i>	84,339	--	84,339
<i>Culture and recreation</i>	75,000	--	75,000
Debt service:			
<i>Principal</i>	--	305,000	305,000
<i>Interest and fiscal charges</i>	--	173,544	173,544
Total expenditures	<u>1,439,467</u>	<u>478,544</u>	<u>1,918,011</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(538,127)</u>	<u>94,859</u>	<u>(443,268)</u>
Other financing sources (uses):			
<i>Transfers in</i>	683,635	--	683,635
<i>Transfers out</i>	(29,483)	--	(29,483)
Total other financing sources (uses)	<u>654,152</u>	<u>--</u>	<u>654,152</u>
Net change in fund balances	116,025	94,859	210,884
Fund balances, January 1	2,623,803	419,584	3,043,387
Fund balances, December 31	<u>\$ 2,739,828</u>	<u>\$ 514,443</u>	<u>\$ 3,254,271</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney</u>	<u>District Attorney Hot Check</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 954,000	\$ 77,066	\$ 108,696	\$ 23,197
Total Assets	<u>\$ 954,000</u>	<u>\$ 77,066</u>	<u>\$ 108,696</u>	<u>\$ 23,197</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	41,072	--
<i>Due to other funds</i>	77,239	--	--	--
Total Liabilities	<u>77,239</u>	<u>--</u>	<u>41,072</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	876,761	77,066	67,624	23,197
<i>Committed</i>	--	--	--	--
Total fund balances	<u>876,761</u>	<u>77,066</u>	<u>67,624</u>	<u>23,197</u>
Total Liabilities and Fund Balances	<u>\$ 954,000</u>	<u>\$ 77,066</u>	<u>\$ 108,696</u>	<u>\$ 23,197</u>

<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 132,090	\$ 140,904	\$ 33,530	\$ 37,002	\$ 11,802
<u>\$ 132,090</u>	<u>\$ 140,904</u>	<u>\$ 33,530</u>	<u>\$ 37,002</u>	<u>\$ 11,802</u>
\$ --	\$ 1,974	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,974</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	33,530	37,002	11,802
132,090	138,930	--	--	--
<u>132,090</u>	<u>138,930</u>	<u>33,530</u>	<u>37,002</u>	<u>11,802</u>
<u>\$ 132,090</u>	<u>\$ 140,904</u>	<u>\$ 33,530</u>	<u>\$ 37,002</u>	<u>\$ 11,802</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>Forfeiture of Assets</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 67,086	\$ 11,686	\$ 4,065	\$ 2,699
Total Assets	<u>\$ 67,086</u>	<u>\$ 11,686</u>	<u>\$ 4,065</u>	<u>\$ 2,699</u>
LIABILITIES AND FUND BALANCES				
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>Restricted</i>	67,086	11,686	4,065	2,699
<i>Committed</i>	--	--	--	--
Total fund balances	<u>67,086</u>	<u>11,686</u>	<u>4,065</u>	<u>2,699</u>
Total Liabilities and Fund Balances	<u>\$ 67,086</u>	<u>\$ 11,686</u>	<u>\$ 4,065</u>	<u>\$ 2,699</u>

<u>C.C. Record Management Preservation</u>	<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>	<u>County and District Court Technology</u>	<u>Record Preservation</u>
\$ 51,947	\$ 218,265	\$ 19,276	\$ 7,880	\$ 231,212
<u>\$ 51,947</u>	<u>\$ 218,265</u>	<u>\$ 19,276</u>	<u>\$ 7,880</u>	<u>\$ 231,212</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
51,947	--	19,276	7,880	231,212
--	218,265	--	--	--
<u>51,947</u>	<u>218,265</u>	<u>19,276</u>	<u>7,880</u>	<u>231,212</u>
<u>\$ 51,947</u>	<u>\$ 218,265</u>	<u>\$ 19,276</u>	<u>\$ 7,880</u>	<u>\$ 231,212</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	<u>Archive Fee County Clerk</u>	<u>Personnel Employee Testing</u>	<u>Constable #1 Training Fund</u>	<u>Constable #3 Training Fund</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 16,597	\$ 14,347	\$ 126	\$ 6,649
Total Assets	<u>\$ 16,597</u>	<u>\$ 14,347</u>	<u>\$ 126</u>	<u>\$ 6,649</u>
LIABILITIES AND FUND BALANCES				
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>Restricted</i>	16,597	--	126	6,649
<i>Committed</i>	--	14,347	--	--
Total fund balances	<u>16,597</u>	<u>14,347</u>	<u>126</u>	<u>6,649</u>
Total Liabilities and Fund Balances	<u>\$ 16,597</u>	<u>\$ 14,347</u>	<u>\$ 126</u>	<u>\$ 6,649</u>

<u>Constable #4 Training Fund</u>	<u>Courthouse Security</u>	<u>Unclaimed and Abandoned Property</u>	<u>Homeland Security</u>	<u>Community Development Program</u>
\$ 5,775	\$ 118,562	\$ 9,384	\$ 530	\$ 390
<u>\$ 5,775</u>	<u>\$ 118,562</u>	<u>\$ 9,384</u>	<u>\$ 530</u>	<u>\$ 390</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
5,775	118,562	9,384	530	390
--	--	--	--	--
<u>5,775</u>	<u>118,562</u>	<u>9,384</u>	<u>530</u>	<u>390</u>
<u>\$ 5,775</u>	<u>\$ 118,562</u>	<u>\$ 9,384</u>	<u>\$ 530</u>	<u>\$ 390</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2013

	<u>Tobacco Settlement</u>	<u>Clerks Election</u>	<u>HAVA Grant Equipment</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 343,029	\$ 29,058	\$ 3,440
Total Assets	<u>\$ 343,029</u>	<u>\$ 29,058</u>	<u>\$ 3,440</u>
LIABILITIES AND FUND BALANCES			
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>
Fund balances:			
<i>Restricted</i>	343,029	--	3,440
<i>Committed</i>	--	29,058	--
Total fund balances	<u>343,029</u>	<u>29,058</u>	<u>3,440</u>
 <i>Total Liabilities and Fund Balances</i>	 <u>\$ 343,029</u>	 <u>\$ 29,058</u>	 <u>\$ 3,440</u>

<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>	<u>SO Training Fund</u>	<u>WC Equipment Fund</u>
\$ 26,595	\$ 9,303	\$ 1,580	\$ 96,797
<u>\$ 26,595</u>	<u>\$ 9,303</u>	<u>\$ 1,580</u>	<u>\$ 96,797</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
26,595	--	1,580	96,797
--	9,303	--	--
<u>26,595</u>	<u>9,303</u>	<u>1,580</u>	<u>96,797</u>
<u>\$ 26,595</u>	<u>\$ 9,303</u>	<u>\$ 1,580</u>	<u>\$ 96,797</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 45,126	\$ 422	\$ 2,860,113
Total Assets	<u>\$ 45,126</u>	<u>\$ 422</u>	<u>\$ 2,860,113</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ 1,974
<i>Accrued liabilities and other payables</i>	--	--	41,072
<i>Due to other funds</i>	--	--	77,239
Total Liabilities	<u>--</u>	<u>--</u>	<u>120,285</u>
Fund balances:			
<i>Restricted</i>	45,126	422	2,197,835
<i>Committed</i>	--	--	541,993
Total fund balances	<u>45,126</u>	<u>422</u>	<u>2,739,828</u>
Total Liabilities and Fund Balances	<u>\$ 45,126</u>	<u>\$ 422</u>	<u>\$ 2,860,113</u>

This page is left blank intentionally.

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	HWY 290/36	JP Technology	District Attorney	District Attorney Hot Check
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	345,306	--
<i>Charges for services</i>	--	14,507	--	966
<i>Interest</i>	5,994	--	--	17
<i>Miscellaneous</i>	--	--	466	--
Total revenues	<u>5,994</u>	<u>14,507</u>	<u>345,772</u>	<u>983</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	8,189	760,850	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	250,000	--	--	380
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>250,000</u>	<u>8,189</u>	<u>760,850</u>	<u>380</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(244,006)</u>	<u>6,318</u>	<u>(415,078)</u>	<u>603</u>
Other financing sources (uses):				
<i>Transfers in</i>	200,000	--	442,926	22,594
<i>Transfers out</i>	--	--	(22,595)	--
Total other financing sources (uses)	<u>200,000</u>	<u>--</u>	<u>420,331</u>	<u>22,594</u>
Net change in fund balances	(44,006)	6,318	5,253	23,197
Fund balances (deficits), January 1	920,767	70,748	62,371	--
Fund balances, December 31	<u>\$ 876,761</u>	<u>\$ 77,066</u>	<u>\$ 67,624</u>	<u>\$ 23,197</u>

EMS Depreciation	EMS Donations	Rural Addressing	Law Library	Check and Process
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	12,418	7,938
23	30	419	--	--
--	87,150	1,266	--	--
<u>23</u>	<u>87,180</u>	<u>1,685</u>	<u>12,418</u>	<u>7,938</u>
--	--	3,406	6,920	--
--	--	--	--	--
--	--	--	--	4,820
--	--	--	--	--
--	--	1,974	--	--
--	45,772	--	--	--
--	--	--	--	--
<u>--</u>	<u>45,772</u>	<u>5,380</u>	<u>6,920</u>	<u>4,820</u>
23	41,408	(3,695)	5,498	3,118
--	--	--	--	--
(4,740)	--	--	--	--
<u>(4,740)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(4,717)	41,408	(3,695)	5,498	3,118
4,717	90,682	142,625	28,032	33,884
<u>\$ --</u>	<u>\$ 132,090</u>	<u>\$ 138,930</u>	<u>\$ 33,530</u>	<u>\$ 37,002</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	2,191	835
<i>Interest</i>	--	895	88	32
<i>Miscellaneous</i>	2,268	1,513	--	--
Total revenues	<u>2,268</u>	<u>2,408</u>	<u>2,279</u>	<u>867</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	2,908	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	8,892	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>2,908</u>	<u>8,892</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(640)</u>	<u>(6,484)</u>	<u>2,279</u>	<u>867</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	1,000	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>1,000</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(640)	(5,484)	2,279	867
Fund balances (deficits), January 1	12,442	72,570	9,407	3,198
Fund balances, December 31	<u>\$ 11,802</u>	<u>\$ 67,086</u>	<u>\$ 11,686</u>	<u>\$ 4,065</u>

Forfeiture of Assets	C.C. Record Management Preservation	OPEB Funding	Records Management Preservation DC	County and District Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	41,862	--	6,518	2,258
88	330	1,825	149	--
--	--	--	--	--
<u>88</u>	<u>42,192</u>	<u>1,825</u>	<u>6,667</u>	<u>2,258</u>
--	37,492	--	--	--
--	--	--	3,463	--
--	--	--	--	--
8,473	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>8,473</u>	<u>37,492</u>	<u>--</u>	<u>3,463</u>	<u>--</u>
<u>(8,385)</u>	<u>4,700</u>	<u>1,825</u>	<u>3,204</u>	<u>2,258</u>
--	--	--	--	--
--	--	--	--	--
<u>(8,385)</u>	<u>4,700</u>	<u>1,825</u>	<u>3,204</u>	<u>2,258</u>
11,084	47,247	216,440	16,072	5,622
<u>\$ 2,699</u>	<u>\$ 51,947</u>	<u>\$ 218,265</u>	<u>\$ 19,276</u>	<u>\$ 7,880</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Record Preservation	Archive Fee County Clerk	Personnel Employee Testing	Constable #1 Training Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	17,889	34,712	--	--
<i>Interest</i>	1,972	--	72	3
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>19,861</u>	<u>34,712</u>	<u>72</u>	<u>3</u>
Expenditures:				
Current:				
<i>General administration</i>	--	61,962	19,182	--
<i>Judicial</i>	13,441	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	583
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>13,441</u>	<u>61,962</u>	<u>19,182</u>	<u>583</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,420</u>	<u>(27,250)</u>	<u>(19,110)</u>	<u>(580)</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	15,000	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>15,000</u>	<u>--</u>
Net change in fund balances	6,420	(27,250)	(4,110)	(580)
Fund balances (deficits), January 1	224,792	43,847	18,457	706
Fund balances, December 31	<u>\$ 231,212</u>	<u>\$ 16,597</u>	<u>\$ 14,347</u>	<u>\$ 126</u>

Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	Unclaimed and Abandoned Property	Homeland Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	9,861
--	--	27,090	--	--
59	54	--	68	48
--	--	--	1,504	--
<u>59</u>	<u>54</u>	<u>27,090</u>	<u>1,572</u>	<u>9,909</u>
--	--	--	--	--
--	--	--	--	--
--	--	22,400	--	--
928	1,711	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>928</u>	<u>1,711</u>	<u>22,400</u>	<u>--</u>	<u>--</u>
<u>(869)</u>	<u>(1,657)</u>	<u>4,690</u>	<u>1,572</u>	<u>9,909</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(869)</u>	<u>(1,657)</u>	<u>4,690</u>	<u>1,572</u>	<u>9,909</u>
7,518	7,432	113,872	7,812	(9,379)
<u>\$ 6,649</u>	<u>\$ 5,775</u>	<u>\$ 118,562</u>	<u>\$ 9,384</u>	<u>\$ 530</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Community Development Program	Tobacco Settlement	Sheriff's Equipment Grant	Clerks Election
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	23,969	--	--
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	3	2,929	10	255
<i>Miscellaneous</i>	--	13,000	--	4,304
Total revenues	<u>3</u>	<u>39,898</u>	<u>10</u>	<u>4,559</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	61,061	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>61,061</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>(21,163)</u>	<u>10</u>	<u>4,559</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	(2,065)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(2,065)</u>	<u>--</u>
Net change in fund balances	<u>3</u>	<u>(21,163)</u>	<u>(2,055)</u>	<u>4,559</u>
Fund balances (deficits), January 1	<u>387</u>	<u>364,192</u>	<u>2,055</u>	<u>24,499</u>
Fund balances, December 31	<u>\$ 390</u>	<u>\$ 343,029</u>	<u>\$ --</u>	<u>\$ 29,058</u>

HAVA Grant Equipment	Brazos Valley Home Consortium	Rural Health Pilot Program	TDRA	Bail Bond
\$ --	\$ --	\$ --	\$ --	\$ --
--	29,482	--	--	--
--	--	--	--	500
--	--	227	--	80
--	--	--	--	--
<u>--</u>	<u>29,482</u>	<u>227</u>	<u>--</u>	<u>580</u>
--	--	--	--	--
--	--	--	--	2,538
--	--	--	--	--
--	--	--	--	--
--	29,675	--	--	--
--	--	--	--	--
<u>--</u>	<u>29,675</u>	<u>--</u>	<u>--</u>	<u>2,538</u>
--	--	--	--	--
<u>--</u>	<u>(193)</u>	<u>227</u>	<u>--</u>	<u>(1,958)</u>
--	--	--	--	--
--	--	--	(33)	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>(33)</u>	<u>--</u>
--	--	--	--	--
--	(193)	227	(33)	(1,958)
3,440	193	26,368	33	11,261
<u>\$ 3,440</u>	<u>\$ --</u>	<u>\$ 26,595</u>	<u>\$ --</u>	<u>\$ 9,303</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	2008 Equipment Grant	SO Training Fund
	<u> </u>	<u> </u>
Revenues:		
<i>Taxes</i>	\$ --	\$ --
<i>Intergovernmental</i>	--	--
<i>Charges for services</i>	--	--
<i>Interest</i>	--	17
<i>Miscellaneous</i>	--	--
Total revenues	<u> -- </u>	<u> 17 </u>
Expenditures:		
Current:		
<i>General administration</i>	--	600
<i>Judicial</i>	--	--
<i>Legal</i>	--	--
<i>Public facilities</i>	--	--
<i>Public safety</i>	--	--
<i>Public transportation</i>	--	--
<i>Health and welfare</i>	--	--
<i>Culture and recreation</i>	--	--
Total expenditures	<u> -- </u>	<u> 600 </u>
Excess (deficiency) of revenues over (under) expenditures	<u> -- </u>	<u> (583) </u>
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	(50)	--
Total other financing sources (uses)	<u> (50) </u>	<u> -- </u>
Net change in fund balances	(50)	(583)
Fund balances (deficits), January 1	50	2,163
Fund balances, December 31	<u>\$ -- </u>	<u>\$ 1,580 </u>

WC Equipment Fund	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ 100,659	\$ --	\$ 100,659
--	--	--	408,618
--	--	--	169,684
385	653	6	16,731
92,677	--	1,500	205,648
<u>93,062</u>	<u>101,312</u>	<u>1,506</u>	<u>901,340</u>
--	--	--	129,562
--	--	--	788,481
--	--	--	4,820
--	--	--	22,400
4,472	--	2,375	82,511
--	--	--	252,354
--	--	--	84,339
--	75,000	--	75,000
<u>4,472</u>	<u>75,000</u>	<u>2,375</u>	<u>1,439,467</u>
<u>88,590</u>	<u>26,312</u>	<u>(869)</u>	<u>(538,127)</u>
2,115	--	--	683,635
--	--	--	(29,483)
<u>2,115</u>	<u>--</u>	<u>--</u>	<u>654,152</u>
90,705	26,312	(869)	116,025
6,092	18,814	1,291	2,623,803
<u>\$ 96,797</u>	<u>\$ 45,126</u>	<u>\$ 422</u>	<u>\$ 2,739,828</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 9,000	\$ 5,994	\$ (3,006)
Total Interest	<u>9,000</u>	<u>5,994</u>	<u>(3,006)</u>
Total revenues	<u>9,000</u>	<u>5,994</u>	<u>(3,006)</u>
Disbursements:			
Current:			
Public transportation			
Capital outlay	250,000	250,000	--
Total Public Transportation	<u>250,000</u>	<u>250,000</u>	<u>--</u>
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(241,000)</u>	<u>(244,006)</u>	<u>(3,006)</u>
Other financing sources (uses):			
Transfers in	200,000	244,006	44,006
Total other financing sources (uses)	<u>200,000</u>	<u>244,006</u>	<u>44,006</u>
Net change in unrestricted cash balances	(41,000)	--	41,000
Unrestricted cash, January 1	954,000	954,000	--
Unrestricted cash, December 31	<u>\$ 913,000</u>	<u>\$ 954,000</u>	<u>\$ 41,000</u>

WASHINGTON COUNTY, TEXAS
JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Justice court number one fees	\$ 6,000	\$ 4,066	\$ (1,934)
Justice court number two fees	3,500	2,540	(960)
Justice court number three fees	5,000	2,763	(2,237)
Justice court number four fees	8,000	5,138	(2,862)
Total Charges for services	<u>22,500</u>	<u>14,507</u>	<u>(7,993)</u>
 Total revenues	 <u>22,500</u>	 <u>14,507</u>	 <u>(7,993)</u>
Disbursements:			
Current:			
Judicial			
Justice Court Number One			
Supplies	2,964	2,964	--
Other services and charges	7,719	5,225	2,494
Capital outlay	22,792	--	22,792
Total Justice Court Number One	<u>33,475</u>	<u>8,189</u>	<u>25,286</u>
Total Judicial	<u>33,475</u>	<u>8,189</u>	<u>25,286</u>
Total expenditures	<u>33,475</u>	<u>8,189</u>	<u>25,286</u>
Net change in unrestricted cash balances	(10,975)	6,318	17,293
Unrestricted cash, January 1	70,748	70,748	--
Unrestricted cash, December 31	<u>\$ 59,773</u>	<u>\$ 77,066</u>	<u>\$ 17,293</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ 295,283	\$ 295,286	\$ 3
<i>State shared revenues</i>	30,940	50,020	19,080
<i>Total Intergovernmental</i>	<u>326,223</u>	<u>345,306</u>	<u>19,083</u>
<i>Miscellaneous</i>	1,500	466	(1,034)
<i>Total Miscellaneous</i>	<u>1,500</u>	<u>466</u>	<u>(1,034)</u>
<i>Total revenues</i>	<u>327,723</u>	<u>345,772</u>	<u>18,049</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>District Attorney</i>			
<i>Personnel services</i>	496,283	494,121	2,162
<i>Benefits</i>	182,585	181,424	1,161
<i>Supplies</i>	14,315	12,466	1,849
<i>Other services and charges</i>	75,966	63,301	12,665
<i>Total District Attorney</i>	<u>769,149</u>	<u>751,312</u>	<u>17,837</u>
<i>Total Judicial</i>	<u>769,149</u>	<u>751,312</u>	<u>17,837</u>
<i>Total expenditures</i>	<u>769,149</u>	<u>751,312</u>	<u>17,837</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(441,426)</u>	<u>(405,540)</u>	<u>35,886</u>
Other financing sources (uses):			
<i>Transfers in</i>	442,926	442,926	--
<i>Transfers out</i>	(22,595)	(22,595)	--
<i>Total other financing sources (uses)</i>	<u>420,331</u>	<u>420,331</u>	<u>--</u>
<i>Net change in unrestricted cash balances</i>	<u>(21,095)</u>	<u>14,791</u>	<u>35,886</u>
Unrestricted cash, January 1	93,905	93,905	--
Unrestricted cash, December 31	<u>\$ 72,810</u>	<u>\$ 108,696</u>	<u>\$ 35,886</u>

WASHINGTON COUNTY, TEXAS
 EMS DONATIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ --	\$ 30	\$ 30
Total Interest	<u>--</u>	<u>30</u>	<u>30</u>
Miscellaneous			
Contributions and donations	40,000	87,149	47,149
Total Miscellaneous	<u>40,000</u>	<u>87,149</u>	<u>47,149</u>
Total revenues	<u>40,000</u>	<u>87,179</u>	<u>47,179</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Benefits	25	25	--
Supplies	13,975	13,975	--
Other services and charges	5,091	28,596	(23,505)
Capital outlay	3,176	3,176	--
Total Emergency Medical Services	<u>22,267</u>	<u>45,772</u>	<u>(23,505)</u>
Total Health and Welfare	<u>22,267</u>	<u>45,772</u>	<u>(23,505)</u>
Total expenditures	<u>22,267</u>	<u>45,772</u>	<u>(23,505)</u>
Net change in unrestricted cash balances	17,733	41,407	23,674
Unrestricted cash, January 1	90,683	90,683	--
Unrestricted cash, December 31	<u>\$ 108,416</u>	<u>\$ 132,090</u>	<u>\$ 23,674</u>

WASHINGTON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ --	\$ 834	\$ 834
Total Charges for services	<u> --</u>	<u> 834</u>	<u> 834</u>
Interest			
Interest	<u> --</u>	<u> 34</u>	<u> 34</u>
Total Interest	<u> --</u>	<u> 34</u>	<u> 34</u>
Total revenues	<u> --</u>	<u> 868</u>	<u> 868</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	<u> 3,186</u>	<u> --</u>	<u> 3,186</u>
Total Sheriff	<u> 3,186</u>	<u> --</u>	<u> 3,186</u>
Total Public Safety	<u> 3,186</u>	<u> --</u>	<u> 3,186</u>
Total expenditures	<u> 3,186</u>	<u> --</u>	<u> 3,186</u>
Net change in unrestricted cash balances	(3,186)	868	4,054
Unrestricted cash, January 1	3,197	3,197	--
Unrestricted cash, December 31	<u>\$ 11</u>	<u>\$ 4,065</u>	<u>\$ 4,054</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 43,500	\$ 42,816	\$ (684)
<i>Total Charges for services</i>	<u>43,500</u>	<u>42,816</u>	<u>(684)</u>
<i>Interest</i>			
<i>Interest</i>	400	330	(70)
<i>Total Interest</i>	<u>400</u>	<u>330</u>	<u>(70)</u>
<i>Total revenues</i>	<u>43,900</u>	<u>43,146</u>	<u>(754)</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	2,175	2,175	--
<i>Other services and charges</i>	25,801	26,755	(954)
<i>Capital outlay</i>	9,724	9,516	208
<i>Total County Clerk</i>	<u>37,700</u>	<u>38,446</u>	<u>(746)</u>
<i>Total General Administration</i>	<u>37,700</u>	<u>38,446</u>	<u>(746)</u>
<i>Total expenditures</i>	<u>37,700</u>	<u>38,446</u>	<u>(746)</u>
Net change in unrestricted cash balances	6,200	4,700	(1,500)
Unrestricted cash, January 1	47,247	47,247	--
Unrestricted cash, December 31	<u>\$ 53,447</u>	<u>\$ 51,947</u>	<u>\$ (1,500)</u>

WASHINGTON COUNTY, TEXAS
RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 6,500	\$ 6,518	\$ 18
Total Charges for services	<u>6,500</u>	<u>6,518</u>	<u>18</u>
Interest			
Interest	750	149	(601)
Total Interest	<u>750</u>	<u>149</u>	<u>(601)</u>
Total revenues	<u>7,250</u>	<u>6,667</u>	<u>(583)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	3,500	3,463	37
Total District Clerk	<u>3,500</u>	<u>3,463</u>	<u>37</u>
Total Judicial	<u>3,500</u>	<u>3,463</u>	<u>37</u>
Total expenditures	<u>3,500</u>	<u>3,463</u>	<u>37</u>
Net change in unrestricted cash balances	3,750	3,204	(546)
Unrestricted cash, January 1	16,072	16,072	--
Unrestricted cash, December 31	<u>\$ 19,822</u>	<u>\$ 19,276</u>	<u>\$ (546)</u>

WASHINGTON COUNTY, TEXAS
RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 22,500	\$ 17,889	\$ (4,611)
<i>Total Charges for services</i>	<u>22,500</u>	<u>17,889</u>	<u>(4,611)</u>
<i>Interest</i>			
<i>Interest</i>	2,000	1,972	(28)
<i>Total Interest</i>	<u>2,000</u>	<u>1,972</u>	<u>(28)</u>
<i>Total revenues</i>	<u>24,500</u>	<u>19,861</u>	<u>(4,639)</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Supplies</i>	4,354	3,702	652
<i>Other services and charges</i>	5,000	4,620	380
<i>Capital outlay</i>	12,646	5,119	7,527
<i>Total District Clerk</i>	<u>22,000</u>	<u>13,441</u>	<u>8,559</u>
<i>Total Judicial</i>	<u>22,000</u>	<u>13,441</u>	<u>8,559</u>
<i>Total expenditures</i>	<u>22,000</u>	<u>13,441</u>	<u>8,559</u>
Net change in unrestricted cash balances	2,500	6,420	3,920
Unrestricted cash, January 1	224,792	224,792	--
Unrestricted cash, December 31	<u>\$ 227,292</u>	<u>\$ 231,212</u>	<u>\$ 3,920</u>

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 33,000	\$ 34,712	\$ 1,712
Total Charges for services	<u>33,000</u>	<u>34,712</u>	<u>1,712</u>
 Total revenues	 <u>33,000</u>	 <u>34,712</u>	 <u>1,712</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Other services and charges	37,440	37,440	--
Capital outlay	24,522	24,522	--
Total County Clerk	<u>61,962</u>	<u>61,962</u>	<u>--</u>
 Total General Administration	 <u>61,962</u>	 <u>61,962</u>	 <u>--</u>
 Total expenditures	 <u>61,962</u>	 <u>61,962</u>	 <u>--</u>
 Net change in unrestricted cash balances	 (28,962)	 (27,250)	 1,712
 Unrestricted cash, January 1	 43,847	 43,847	 --
Unrestricted cash, December 31	<u>\$ 14,885</u>	<u>\$ 16,597</u>	<u>\$ 1,712</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 36,000	\$ 27,090	\$ (8,910)
<i>Total Charges for services</i>	<u>36,000</u>	<u>27,090</u>	<u>(8,910)</u>
Total revenues	<u>36,000</u>	<u>27,090</u>	<u>(8,910)</u>
Disbursements:			
Current:			
<i>Public facilities</i>			
<i>County Courthouse</i>			
<i>Supplies</i>	21,600	21,560	40
<i>Other services and charges</i>	2,420	840	1,580
<i>Total County Courthouse</i>	<u>24,020</u>	<u>22,400</u>	<u>1,620</u>
<i>Total Public Facilities</i>	<u>24,020</u>	<u>22,400</u>	<u>1,620</u>
Total expenditures	<u>24,020</u>	<u>22,400</u>	<u>1,620</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,980</u>	<u>4,690</u>	<u>(7,290)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(28,080)</u>	<u>--</u>	<u>(28,080)</u>
Total other financing sources (uses)	<u>(28,080)</u>	<u>--</u>	<u>(28,080)</u>
Net change in unrestricted cash balances	(16,100)	4,690	20,790
Unrestricted cash, January 1	113,872	113,872	--
Unrestricted cash, December 31	<u>\$ 97,772</u>	<u>\$ 118,562</u>	<u>\$ 20,790</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 20,000	\$ 23,969	\$ 3,969
Total Intergovernmental	<u>20,000</u>	<u>23,969</u>	<u>3,969</u>
Interest			
Interest	<u>3,000</u>	<u>2,929</u>	<u>(71)</u>
Total Interest	<u>3,000</u>	<u>2,929</u>	<u>(71)</u>
Miscellaneous			
Miscellaneous	<u>--</u>	<u>13,000</u>	<u>13,000</u>
Total Miscellaneous	<u>--</u>	<u>13,000</u>	<u>13,000</u>
Total revenues	<u>23,000</u>	<u>39,898</u>	<u>16,898</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Capital outlay	<u>61,061</u>	<u>61,061</u>	<u>--</u>
Total Sheriff	<u>61,061</u>	<u>61,061</u>	<u>--</u>
Total Public Safety	<u>61,061</u>	<u>61,061</u>	<u>--</u>
Total expenditures	<u>61,061</u>	<u>61,061</u>	<u>--</u>
Net change in unrestricted cash balances	(38,061)	(21,163)	16,898
Unrestricted cash, January 1	364,192	364,192	--
Unrestricted cash, December 31	<u>\$ 326,131</u>	<u>\$ 343,029</u>	<u>\$ 16,898</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Ad valorem tax	\$ 486,980	\$ 563,488	\$ 76,508
Penalty and interest	5,100	4,972	(128)
Total Taxes	<u>492,080</u>	<u>568,460</u>	<u>76,380</u>
Interest			
Interest	3,100	5,144	2,044
Total Interest	<u>3,100</u>	<u>5,144</u>	<u>2,044</u>
Total revenues	<u>495,180</u>	<u>573,604</u>	<u>78,424</u>
Disbursements:			
Debt service:			
Principal	305,000	305,000	--
Interest and fiscal charges	<u>174,644</u>	<u>173,544</u>	<u>1,100</u>
Total expenditures	<u>479,644</u>	<u>478,544</u>	<u>1,100</u>
Net change in unrestricted cash balances	15,536	95,060	79,524
Unrestricted cash, January 1	417,225	417,225	--
Unrestricted cash, December 31	<u>\$ 432,761</u>	<u>\$ 512,285</u>	<u>\$ 79,524</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2013

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 36,073	\$ 1,322,191	\$ 141,905	\$ 1,500,169
Total Assets	<u>\$ 36,073</u>	<u>\$ 1,322,191</u>	<u>\$ 141,905</u>	<u>\$ 1,500,169</u>
LIABILITIES				
NET ASSETS				
<i>Held in trust for other purposes</i>	<u>\$ 36,073</u>	<u>\$ 1,322,191</u>	<u>\$ 141,905</u>	<u>\$ 1,500,169</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
Investment Income	\$ 293	\$ 11,810	\$ 1,063	\$ 13,166
Lease income	--	250,561	16,688	267,249
Miscellaneous	--	--	--	--
Total Additions	<u>293</u>	<u>262,371</u>	<u>17,751</u>	<u>280,415</u>
Deductions:				
Administrative Expenses	1,450	36,923	--	38,373
Payments to schools	--	214,889	--	214,889
Total Deductions	<u>1,450</u>	<u>251,812</u>	<u>--</u>	<u>253,262</u>
Change in Net Assets	(1,157)	10,559	17,751	27,153
Net Assets-Beginning of the Year	37,230	1,311,632	124,154	1,473,016
Net Assets-End of the Year	<u>\$ 36,073</u>	<u>\$ 1,322,191</u>	<u>\$ 141,905</u>	<u>\$ 1,500,169</u>

WASHINGTON COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**DECEMBER 31, 2013*

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
<i>Cash and cash equivalents</i>	\$ 3,499	\$ 3,691	\$ 3,829	\$ 4,173
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 3,499</u>	<u>\$ 3,691</u>	<u>\$ 3,829</u>	<u>\$ 4,173</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 3,499	\$ 3,691	\$ 3,829	\$ 4,173
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 3,499</u>	<u>\$ 3,691</u>	<u>\$ 3,829</u>	<u>\$ 4,173</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 113,840	\$ 746,848	\$ 70,653	\$ 524,800	\$ 412
--	--	--	--	--
<u>\$ 113,840</u>	<u>\$ 746,848</u>	<u>\$ 70,653</u>	<u>\$ 524,800</u>	<u>\$ 412</u>
\$ 12,621	\$ 6,721	\$ --	\$ --	\$ --
--	--	--	520,619	--
101,219	740,127	70,653	4,181	412
<u>\$ 113,840</u>	<u>\$ 746,848</u>	<u>\$ 70,653</u>	<u>\$ 524,800</u>	<u>\$ 412</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2013

	<u>Criminal Justice</u>	<u>Snack Account</u>	<u>Forfeiture</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 59,613	\$ 2,470	\$ 5,696
<i>Due from other funds</i>	34,534	--	--
Total Assets	<u>\$ 94,147</u>	<u>\$ 2,470</u>	<u>\$ 5,696</u>
LIABILITIES			
<i>Due to other funds</i>	\$ --	\$ --	\$ --
<i>Due to other governments</i>	93,437	--	--
<i>Due to others</i>	710	2,470	5,696
Total Liabilities	<u>\$ 94,147</u>	<u>\$ 2,470</u>	<u>\$ 5,696</u>

<u>Cellular Phone</u>	<u>Community Service Restitution</u>	<u>BPA/DA Seized Money</u>	<u>Total Agency Funds (See Exhibit A-7)</u>
\$ 2	\$ 42,345	\$ 22,302	\$ 1,604,173
\$ --	\$ --	\$ --	\$ 34,534
<u> 2</u>	<u> 42,345</u>	<u> 22,302</u>	<u> 1,638,707</u>
<u> 2</u>	<u> 42,345</u>	<u> 22,302</u>	<u> 1,638,707</u>
\$ --	\$ --	\$ --	\$ 34,534
\$ --	\$ --	\$ --	\$ 614,056
<u> 2</u>	<u> 42,345</u>	<u> 22,302</u>	<u> 990,117</u>
<u> 2</u>	<u> 42,345</u>	<u> 22,302</u>	<u> 1,638,707</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 4,353	\$ 313,657	\$ 314,511	\$ 3,499
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 4,353</u>	<u>\$ 313,657</u>	<u>\$ 314,511</u>	<u>\$ 3,499</u>
LIABILITIES				
Due to Other Funds	\$ 4,353	\$ 313,657	\$ 314,511	\$ 3,499
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 4,353</u>	<u>\$ 313,657</u>	<u>\$ 314,511</u>	<u>\$ 3,499</u>
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 1,651	\$ 219,759	\$ 217,719	\$ 3,691
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,651</u>	<u>\$ 219,759</u>	<u>\$ 217,719</u>	<u>\$ 3,691</u>
LIABILITIES				
Due to Other Funds	\$ 1,651	\$ 219,759	\$ 217,719	\$ 3,691
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 1,651</u>	<u>\$ 219,759</u>	<u>\$ 217,719</u>	<u>\$ 3,691</u>
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 5,347	\$ 242,392	\$ 243,910	\$ 3,829
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 5,347</u>	<u>\$ 242,392</u>	<u>\$ 243,910</u>	<u>\$ 3,829</u>
LIABILITIES				
Due to Other Funds	\$ 5,347	\$ 242,392	\$ 243,910	\$ 3,829
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 5,347</u>	<u>\$ 242,392</u>	<u>\$ 243,910</u>	<u>\$ 3,829</u>
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 8,351	\$ 365,961	\$ 370,139	\$ 4,173
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 8,351</u>	<u>\$ 365,961</u>	<u>\$ 370,139</u>	<u>\$ 4,173</u>
LIABILITIES				
Due to Other Funds	\$ 8,351	\$ 365,961	\$ 370,139	\$ 4,173
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 8,351</u>	<u>\$ 365,961</u>	<u>\$ 370,139</u>	<u>\$ 4,173</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 473,324	\$ 2,018,845	\$ 2,378,329	\$ 113,840
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 473,324</u>	<u>\$ 2,018,845</u>	<u>\$ 2,378,329</u>	<u>\$ 113,840</u>
LIABILITIES				
Due to Other Funds	\$ 10,498	\$ 844,768	\$ 842,645	\$ 12,621
Due to Other Governments	--	--	--	--
Due to Others	462,826	1,174,077	1,535,684	101,219
Total Liabilities	<u>\$ 473,324</u>	<u>\$ 2,018,845</u>	<u>\$ 2,378,329</u>	<u>\$ 113,840</u>
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 808,357	\$ 407,743	\$ 469,252	\$ 746,848
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 808,357</u>	<u>\$ 407,743</u>	<u>\$ 469,252</u>	<u>\$ 746,848</u>
LIABILITIES				
Due to Other Funds	\$ 2,814	\$ 289,071	\$ 285,164	\$ 6,721
Due to Other Governments	--	--	--	--
Due to Others	805,543	118,672	184,088	740,127
Total Liabilities	<u>\$ 808,357</u>	<u>\$ 407,743</u>	<u>\$ 469,252</u>	<u>\$ 746,848</u>
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 191,930	\$ 205,249	\$ 326,526	\$ 70,653
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 191,930</u>	<u>\$ 205,249</u>	<u>\$ 326,526</u>	<u>\$ 70,653</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	191,930	205,249	326,526	70,653
Total Liabilities	<u>\$ 191,930</u>	<u>\$ 205,249</u>	<u>\$ 326,526</u>	<u>\$ 70,653</u>
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 843,634	\$ 16,002,773	\$ 16,321,607	\$ 524,800
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 843,634</u>	<u>\$ 16,002,773</u>	<u>\$ 16,321,607</u>	<u>\$ 524,800</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ 6,434,788	\$ 6,434,788	\$ --
Due to Other Governments	840,237	9,567,080	9,886,698	520,619
Due to Others	3,397	905	121	4,181
Total Liabilities	<u>\$ 843,634</u>	<u>\$ 16,002,773</u>	<u>\$ 16,321,607</u>	<u>\$ 524,800</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 230	\$ 6,088	\$ 5,906	\$ 412
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 230	\$ 6,088	\$ 5,906	\$ 412
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	230	6,088	5,906	412
Total Liabilities	\$ 230	\$ 6,088	\$ 5,906	\$ 412
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ --	\$ 12,381,845	\$ 12,381,845	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ --	\$ 12,381,845	\$ 12,381,845	\$ --
LIABILITIES				
Due to Other Funds	\$ --	\$ 12,381,845	\$ 12,381,845	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ --	\$ 12,381,845	\$ 12,381,845	\$ --
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 66,430	\$ 543,015	\$ 549,832	\$ 59,613
Investments	--	--	--	--
Due from Other Funds	33,014	34,403	32,883	34,534
Total Assets	\$ 99,444	\$ 577,418	\$ 582,715	\$ 94,147
LIABILITIES				
Due to Other Funds	\$ --	\$ 90,018	\$ 90,018	\$ --
Due to Other Governments	99,246	486,690	492,499	93,437
Due to Others	198	710	198	710
Total Liabilities	\$ 99,444	\$ 577,418	\$ 582,715	\$ 94,147
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

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-20

Page 4 of 5

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 1,887	\$ 2,796	\$ 2,213	\$ 2,470
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,887</u>	<u>\$ 2,796</u>	<u>\$ 2,213</u>	<u>\$ 2,470</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	1,887	2,796	2,213	2,470
Total Liabilities	<u>\$ 1,887</u>	<u>\$ 2,796</u>	<u>\$ 2,213</u>	<u>\$ 2,470</u>
Forfeiture				
ASSETS				
Cash and cash equivalents	\$ 4,438	\$ 7,706	\$ 6,448	\$ 5,696
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 4,438</u>	<u>\$ 7,706</u>	<u>\$ 6,448</u>	<u>\$ 5,696</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	4,438	7,706	6,448	5,696
Total Liabilities	<u>\$ 4,438</u>	<u>\$ 7,706</u>	<u>\$ 6,448</u>	<u>\$ 5,696</u>
Cellular Phone				
ASSETS				
Cash and cash equivalents	\$ 1,590	\$ 13	\$ 1,601	\$ 2
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,590</u>	<u>\$ 13</u>	<u>\$ 1,601</u>	<u>\$ 2</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	1,590	13	1,601	2
Total Liabilities	<u>\$ 1,590</u>	<u>\$ 13</u>	<u>\$ 1,601</u>	<u>\$ 2</u>
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 38,725	\$ 5,054	\$ 1,434	\$ 42,345
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 38,725</u>	<u>\$ 5,054</u>	<u>\$ 1,434</u>	<u>\$ 42,345</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	38,725	5,054	1,434	42,345
Total Liabilities	<u>\$ 38,725</u>	<u>\$ 5,054</u>	<u>\$ 1,434</u>	<u>\$ 42,345</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Jail Board				
ASSETS				
Cash and cash equivalents	\$ 24,494	\$ 120	\$ 24,614	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 24,494</u>	<u>\$ 120</u>	<u>\$ 24,614</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	24,494	120	24,614	--
Total Liabilities	<u>\$ 24,494</u>	<u>\$ 120</u>	<u>\$ 24,614</u>	<u>\$ --</u>
BPA/DA Seized Money				
ASSETS				
Cash and cash equivalents	\$ 2,949	\$ 20,788	\$ 1,435	\$ 22,302
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2,949</u>	<u>\$ 20,788</u>	<u>\$ 1,435</u>	<u>\$ 22,302</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	2,949	--	2,949	--
Due to Others	--	22,302	--	22,302
Total Liabilities	<u>\$ 2,949</u>	<u>\$ 22,302</u>	<u>\$ 2,949</u>	<u>\$ 22,302</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 2,477,996	\$ 32,743,804	\$ 33,617,627	\$ 1,604,173
Investments	--	--	--	--
Due from Other Funds	33,014	34,403	32,883	34,534
Total Assets	<u>\$ 2,511,010</u>	<u>\$ 32,778,207</u>	<u>\$ 33,650,510</u>	<u>\$ 1,638,707</u>
LIABILITIES				
Due to Other Funds	\$ 33,014	\$ 21,182,259	\$ 21,180,739	\$ 34,534
Due to Other Governments	942,432	10,053,770	10,382,146	614,056
Due to Others	1,535,564	1,543,692	2,089,139	990,117
Total Liabilities	<u>\$ 2,511,010</u>	<u>\$ 32,779,721</u>	<u>\$ 33,652,024</u>	<u>\$ 1,638,707</u>

*Capital Assets Used in the
Operation of Governmental Funds*

WASHINGTON COUNTY, TEXAS
COMPARATIVE SCHEDULES BY SOURCE OF
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
DECEMBER 31, 2013 AND 2012

EXHIBIT C-21

	<u>2013</u>	<u>2012</u>
Capital assets:		
Land	\$ 299,946	\$ 299,946
Buildings	14,731,649	14,731,649
Machinery and equipment	9,323,068	8,658,848
Infrastructure	86,190,680	85,493,062
Total governmental capital assets	<u>\$ 110,545,343</u>	<u>\$ 109,183,505</u>
Total investment in capital assets	<u>\$ 110,545,343</u>	<u>\$ 109,183,505</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-22

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES

DECEMBER 31, 2013

<u>Governmental Funds Capital Assets</u>	<u>12/31/12</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/13</u>
Land	\$ 299,946	\$ --	\$ --	\$ --	\$ 299,946
Buildings	14,731,649	--	--	--	14,731,649
Machinery and Equipment	8,658,848	760,676	96,456	--	9,323,068
Infrastructure	<u>85,493,062</u>	<u>1,478,718</u>	<u>781,100</u>		<u>86,190,680</u>
Total Capital Assets	<u>\$ 109,183,505</u>	<u>\$ 2,239,394</u>	<u>\$ 877,556</u>	<u>\$ --</u>	<u>\$ 110,545,343</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-23

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2013

<u>Function and Activity</u>	<u>Capital Assets December 31, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>Capital Assets December 31, 2013</u>
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
County Clerk	106,327	7,447	--	--	113,774
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	--	--	--	--	--
Total General Administration	169,119	7,447	--	--	176,566
Judicial:					
District Court	--	--	--	--	--
District Attorney	122,842	--	--	--	122,842
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	22,092	--	6,500	--	15,592
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	301,618	--	6,500	--	295,118
Legal:					
County Attorney	62,588	--	--	--	62,588
Total Legal	62,588	--	--	--	62,588
Elections:					
Elections	281,420	--	--	--	281,420
Total Elections	281,420	--	--	--	281,420
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	91,132	--	--	--	91,132
Public Facilities:					
County Courthouse	293,566	17,200	--	--	310,766
Total Public Facilities	293,566	17,200	--	--	310,766

WASHINGTON COUNTY, TEXAS

EXHIBIT C-23

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2013

Function and Activity	Capital Assets December 31, 2012	Additions	Deductions	Transfers	Capital Assets December 31, 2013
Public Safety:					
Constable Number 1	\$ --	\$ --	\$ --	\$ --	\$ --
Constable Number 2	29,083	31,314	--	--	60,397
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,453,638	157,377	21,792	--	1,589,223
Department of Public Safety	--	--	--	--	--
County Jail	185,617	55,965	--	--	241,582
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	80,601	--	--	--	80,601
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	<u>1,871,908</u>	<u>244,656</u>	<u>21,792</u>	<u>--</u>	<u>2,094,772</u>
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	122,487	16,980	--	--	139,467
Emergency Medical Service	1,185,072	262,200	25,405	--	1,421,867
Total Health and Welfare	<u>1,786,527</u>	<u>279,180</u>	<u>25,405</u>	<u>--</u>	<u>2,040,302</u>
Culture and Recreation:					
Fairgrounds	279,191	168,648	42,759	--	405,080
Total Culture and Recreation	<u>279,191</u>	<u>168,648</u>	<u>42,759</u>	<u>--</u>	<u>405,080</u>
Conservation:					
Extension Service	--	--	--	--	--
Total Conservation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Public Transportation:					
Road and Bridge	3,521,779	43,545	--	--	3,565,324
Total Public Transportation	<u>3,521,779</u>	<u>43,545</u>	<u>--</u>	<u>--</u>	<u>3,565,324</u>
Total Machinery and Equipment	<u>\$ 8,658,848</u>	<u>\$ 760,676</u>	<u>\$ 96,456</u>	<u>\$ --</u>	<u>\$ 9,323,068</u>

This page is left blank intentionally.

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	126
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	131
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	138
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	142
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	144
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013
Governmental Activities										
Invested in Capital Assets,										
Net of Related Debt	\$ 14,084,229	\$ 14,755,155	\$ 15,632,961	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323
Restricted	180,631	193,827	236,840	6,179,609	3,347,594	2,123,739	436,609	370,554	448,338	544,469
Unrestricted	7,891,860	8,436,878	8,926,638	4,408,438	6,666,108	10,452,835	11,739,675	11,879,495	14,012,818	12,122,672
Total Governmental Activities Net Assets	<u>\$ 22,156,720</u>	<u>\$ 23,385,860</u>	<u>\$ 24,796,439</u>	<u>\$ 27,309,252</u>	<u>\$ 27,980,873</u>	<u>\$ 32,873,632</u>	<u>\$ 36,846,505</u>	<u>\$ 38,234,719</u>	<u>\$ 40,428,508</u>	<u>\$ 38,658,464</u>

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

(2) Restated for implementation of GASB 65.

WASHINGTON COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010 (1)	2011 (2)	2012	2013
Expenses										
Governmental Activities:										
General administration	\$ 2,169,550	\$ 2,095,650	\$ 2,310,350	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520
Judicial	1,676,158	1,645,084	1,703,881	1,819,939	2,033,467	1,878,601	1,996,330	2,138,707	2,226,674	2,269,038
Legal	238,803	259,424	295,006	286,252	318,552	256,107	348,606	351,269	319,855	317,545
Elections	33,139	23,745	52,501	80,941	143,025	120,467	125,964	65,890	103,503	75,630
Financial administration	492,774	494,043	502,310	526,021	543,000	555,346	575,103	594,937	618,405	630,753
Public facilities	139,616	197,887	147,049	198,215	205,363	167,593	356,400	267,839	253,252	303,617
Public safety	3,250,078	3,311,667	3,597,156	3,807,837	4,134,627	3,786,082	4,262,891	4,016,176	4,688,843	4,356,175
Public transportation	3,693,283	4,113,431	3,150,223	3,488,002	3,593,139	3,333,454	3,515,421	4,759,585	4,026,427	5,257,654
Health and welfare	2,297,822	2,339,473	2,538,751	2,573,518	3,300,213	2,667,005	3,293,700	3,644,069	3,903,745	3,604,071
Culture and recreation	389,018	422,663	350,449	401,394	470,385	404,081	411,842	462,313	488,356	568,816
Conservation	126,231	129,134	128,835	136,557	179,561	195,992	201,709	171,843	195,551	155,696
Data processing	52,296	74,212	81,945	105,152	129,155	395,330	233,672	216,176	175,859	251,539
Interest on long-term debt	37,354	30,316	14,319	74,880	217,233	213,854	219,662	213,199	202,215	240,522
Total Governmental Activities Expenses	14,596,122	15,136,729	14,872,575	15,941,592	18,329,250	16,602,019	18,901,856	19,524,032	19,845,388	20,905,576
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	380,373	303,483	496,005	534,782	604,537	669,603	599,239	594,257	498,321	705,113
Judicial	1,035,250	1,059,824	823,535	1,193,574	1,112,238	1,262,508	1,154,049	1,115,864	1,012,401	722,767
Legal	18,204	21,136	18,944	18,476	12,952	10,082	10,014	11,214	8,647	17,274
Elections	2,716	--	--	--	4,838	--	--	--	375	--
Financial administration	216,200	226,050	267,093	250,430	248,002	257,838	259,819	262,907	266,261	248,550
Public facilities	--	33,452	41,713	39,905	35,483	41,439	37,404	34,755	29,926	27,090
Public safety	346,376	96,559	178,008	95,736	87,418	52,178	71,310	59,322	63,136	55,392
Public transportation	1,240,796	1,159,706	1,162,387	1,213,741	1,206,589	1,167,532	1,195,039	1,213,181	1,091,996	1,103,844
Health and welfare	1,134,317	1,589,742	841,016	1,622,696	1,128,597	2,842,336	2,064,191	1,747,101	3,186,515	294,928
Culture and recreation	69,005	54,194	65,343	78,092	64,951	63,389	50,801	63,410	63,922	48,825
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,206,617	1,274,537	1,147,641	1,132,988	1,498,788	770,170	990,129	1,260,405	1,305,148	736,247
Capital Grants and Contributions	834,000	73,896	--	128,784	139,454	976,286	3,153,472	667,767	365,793	13,000
Total Governmental Activities Program Revenue	6,483,854	5,892,579	5,041,685	6,309,204	6,143,847	8,113,361	9,585,467	7,030,183	7,892,441	3,973,030
Total Primary Government Net Expense	\$ (8,112,268)	\$ (9,244,150)	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)

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

(2) Restated for implementation of GASB 65.

WASHINGTON COUNTY, TEXAS

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011 (1)	2012	2013
Net (Expense)/Revenue										
Governmental Activities	\$ (8,112,268)	\$ (9,243,950)	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes										
Property Taxes	\$ 7,800,236	\$ 8,253,126	\$ 8,733,704	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 12,109,625
Sales Taxes	1,536,129	1,710,323	1,860,749	1,967,078	2,093,743	1,945,697	1,987,768	2,071,819	2,327,925	2,468,872
Hotel Motel Taxes	--	--	--	--	--	--	54,831	87,127	93,315	100,659
Mixed Beverage Taxes	16,676	19,868	22,507	22,826	29,763	28,698	30,634	30,010	30,985	32,724
Investment Earnings	279,530	290,040	409,109	625,919	666,243	457,061	365,025	245,735	152,806	157,700
Miscellaneous	214,265	233,232	232,049	167,332	208,375	233,145	194,513	200,219	273,244	276,926
Gain (Loss) on Sale of Capital Assets	28,603	(34,399)	(16,649)	(51,889)	(145)	(189,133)	--	28,410	(104,366)	15,996
Total Governmental Activities	\$ 9,875,439	\$ 10,472,190	\$ 11,241,469	\$ 12,145,201	\$ 12,857,024	\$ 13,381,417	\$ 13,457,804	\$ 13,946,263	\$ 14,146,736	\$ 15,162,502
Change in Net Assets										
Governmental Activities	\$ 1,763,171	\$ 1,228,240	\$ 1,410,579	\$ 2,512,813	\$ 671,621	\$ 4,892,759	\$ 4,141,415	\$ 1,452,414	\$ 2,193,789	\$ (1,770,044)

Notes:

(1) Restated for the implementation of GASB 65.

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010 (1)	2011	2012	2013
General Fund										
Reserved	\$ --	\$ --	\$ 16,332	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	--	--	1,133	2,585	--
Committed	--	--	--	--	--	--	--	45,500	45,500	45,500
Unreserved	4,204,175	4,422,171	4,829,020	5,280,797	4,873,972	5,723,629	5,221,064	--	--	--
Unassigned	--	--	--	--	--	--	--	5,914,942	6,191,267	6,338,139
Total General Fund	\$ 4,204,175	\$ 4,422,171	\$ 4,845,352	\$ 5,280,797	\$ 4,873,972	\$ 5,723,629	\$ 5,221,064	\$ 5,961,575	\$ 6,239,352	\$ 6,383,639
All Other Governmental Funds										
Reserved	\$ 64,335	\$ 78,474	\$ 312,206	\$ 441,736	\$ 511,264	\$ 799,791	\$ 377,501	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	--	--	86,468	295,297	100,757
Restricted	--	--	--	--	--	--	--	2,539,299	2,544,088	2,712,278
Committed	--	--	--	--	--	--	--	2,274,157	2,712,418	2,963,476
Unreserved, Reported In:										
Special Revenue Funds	1,612,968	1,252,425	2,297,517	3,106,813	3,609,211	3,984,050	4,217,721	--	--	--
Capital Projects Funds	--	--	--	5,881,444	2,908,896	1,611,492	11,854	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--	--	(129,980)	(289,124)
Total All Other Governmental Funds	\$ 1,677,303	\$ 1,330,899	\$ 2,609,723	\$ 9,429,993	\$ 7,029,371	\$ 6,395,333	\$ 4,607,076	\$ 4,899,924	\$ 5,421,823	\$ 5,487,387

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

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 9,330,514	\$ 8,209,092	\$ 10,614,655	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,683,911
Intergovernmental	2,355,880	818,848	1,274,702	1,181,768	1,425,979	932,913	1,465,363	1,793,079	1,293,846	658,818
Licenses, permits and fees	885,079	229,808	946,189	965,377	944,132	937,879	914,576	895,074	899,824	925,399
Fines and forfeitures	844,352	531,675	1,077,407	1,048,213	969,690	1,023,641	1,044,477	969,108	866,132	758,551
Charges for services	1,923,688	1,251,171	2,468,183	2,653,216	2,725,913	3,031,231	3,109,097	3,038,883	2,921,462	3,145,424
Interest	279,530	194,344	409,109	625,919	666,242	457,059	365,025	245,734	152,806	157,700
Miscellaneous	349,369	977,183	389,837	331,410	630,347	581,618	452,800	347,735	515,892	595,090
Total Revenues	15,968,412	12,212,121	17,180,082	18,227,471	19,341,913	19,793,272	20,207,811	20,823,333	20,474,506	20,924,893
Expenditures										
General Administration	2,068,942	4,271,948	2,482,208	2,378,304	3,041,397	2,724,790	3,800,415	2,617,245	2,702,022	2,911,710
Judicial	1,659,605	823,459	1,685,302	1,845,296	1,990,444	1,952,380	1,914,552	2,064,494	2,170,806	2,205,135
Legal	236,931	397,612	292,261	291,384	311,911	299,289	322,016	325,181	306,832	302,004
Elections	29,449	27,881	27,881	56,153	122,989	95,744	96,849	41,740	76,419	50,172
Financial Administration	490,900	358,360	501,114	529,086	534,602	576,256	550,133	569,805	599,501	609,805
Public Facilities	157,362	393,639	161,251	187,644	148,388	121,298	284,791	307,236	157,878	211,343
Public Safety	3,169,847	2,395,288	3,497,270	3,722,516	3,975,468	3,840,776	4,018,211	4,283,387	4,411,898	4,286,970
Public Transportation	5,213,646	2,289,428	3,605,571	4,341,269	4,644,373	4,395,433	4,873,305	5,413,464	4,353,315	5,122,785
Health and Welfare	2,353,097	367,068	2,555,426	2,581,372	3,281,820	2,874,720	3,607,059	3,517,020	3,671,855	3,504,240
Culture and Recreation	375,216	192,690	366,088	387,861	458,620	393,356	386,559	435,205	474,218	656,815
Conservation	126,140	111,108	128,540	136,563	128,977	145,331	149,207	120,655	144,956	152,694
Data Processing	52,296	52,490	77,275	102,965	134,031	386,219	242,275	214,474	175,470	247,985
Capital outlay	380,095	--	--	121,401	3,128,066	1,322,700	1,535,801	3,854	--	--
Debt Service										
Principal	365,000	411,154	390,000	360,000	240,000	245,000	260,000	280,000	295,000	305,000
Interest	24,790	45,380	20,753	9,720	207,872	216,480	197,115	202,112	185,064	173,544
Bond issue costs	20,623	--	--	85,000	--	--	73,980	--	--	--
Total Expenditures	16,723,939	12,109,624	15,790,940	17,136,534	22,348,958	19,589,772	22,312,268	20,395,872	19,725,234	20,740,202
Excess of Revenues Over (Under) Expenditures	(755,527)	102,497	1,389,142	1,090,937	(3,007,045)	203,500	(2,104,457)	427,461	749,272	184,691
Other Financing Sources (Uses)										
Debt issued	330,099	105,470	--	6,000,000	--	--	4,148,698	--	--	--
Proceeds from Capital Lease	--	--	--	125,724	165,378	--	156,325	--	--	--
Sale of capital assets	--	--	31,790	39,054	39,049	12,119	55,971	105,857	50,404	25,165
Payment to refunded bond escrow agent	--	--	--	--	--	--	(4,378,817)	--	--	--
Transfers In	--	878,826	990,748	837,477	721,511	1,038,863	803,971	1,518,219	1,056,973	1,133,527
Transfers Out	--	(878,826)	(990,748)	(837,477)	(721,511)	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)
Total Other Financing Sources (Uses)	330,099	105,470	31,790	6,164,778	204,427	12,119	(17,823)	598,759	50,404	25,165
Net Change in Fund Balances	\$ (425,428)	\$ 207,967	1,420,932	7,255,715	(2,802,618)	215,619	(2,122,280)	1,026,220	799,676	209,856
Debt Service As A Percentage Of Noncapital Expenditures	2.5%	3.8%	2.6%	3.1%	2.7%	3.1%	2.7%	2.8%	2.7%	2.6%

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

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales & Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
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	54,831	30,634	12,898,266
2011	(1) 11,344,764	2,071,819	87,127	30,010	13,533,720
2012	11,372,318	2,327,925	93,314	30,985	13,824,542
2013	12,081,656	2,468,872	100,659	32,724	14,683,911
Percent Change 2004-2013	55.5%	60.7%	N/A	36.5%	57.4%

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

TABLE D-7

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

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
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%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2013	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%

Source: Washington County Appraisal District.

TABLE D-8

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

Fiscal Year	County Direct Rates			Overlapping Rates			Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	
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
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308

Source: Washington County Appraisal District.

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

WASHINGTON COUNTY, TEXAS

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

Taxpayer	2013			2004		
	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	\$ 69,592,690	1	2.46%	\$ --	--	--
Blue Bell Creameries	52,424,177	2	1.85%	34,414,200	3	1.85%
LCRA Transmission Srv Corp	36,273,390	3	1.28%	20,317,860	5	1.09%
Valmont/ALS	25,607,220	4	0.90%	27,309,250	4	1.47%
MIC Group LLC (West)	19,895,890	5	0.70%	--	--	--
ETC Texas Pipeline LTD	17,908,460	6	0.63%	--	--	--
BNSF Railway Company	13,917,450	7	0.49%	--	--	--
Bluebonnet Elec Co-op	11,792,210	8	0.42%	10,859,630	10	0.58%
Germania Farm Mutual Aid	11,652,400	9	0.41%	--	--	--
MIC Group LLC (East)	11,486,740	10	0.41%	--	--	--
Anadarko E & P Company, LP	--	--	--	63,930,140	1	3.43%
Chesapeake Exploration, LP	--	--	--	37,619,940	2	2.02%
Mount Vernon Mills Inc.	--	--	--	19,797,420	6	1.06%
Wallace Computer Services	--	--	--	13,719,790	7	0.74%
Southwestern Bell Tele. Co.	--	--	--	13,392,310	8	0.72%
Acacia Natural Gas Corp.	--	--	--	11,776,110	9	0.63%
Subtotal	270,550,627		9.56%	253,136,650		13.59%
Remaining roll	2,560,197,097		90.44%	1,609,088,681		86.41%
Total Tax Roll	\$ 2,830,747,724		100.00%	\$ 1,862,225,331		100.00%

Source: Washington County Appraisal District.

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 8,239,532	\$ 6,925,968	84.06%	\$ 1,300,011	\$ 8,225,979	99.84%
2005	8,854,181	7,119,197	80.40%	1,716,818	8,836,015	99.79%
2006	8,662,269	8,243,244	95.16%	398,478	8,641,722	99.76%
2007	9,868,180	6,696,240	67.86%	3,146,453	9,842,693	99.74%
2008	11,001,543	7,529,945	68.44%	3,434,506	10,964,451	99.66%
2009	10,986,024	7,930,365	72.19%	3,003,436	10,933,801	99.52%
2010	11,230,219	8,309,397	73.99%	2,851,802	11,161,199	99.39%
2011	11,512,075	8,600,967	74.71%	2,797,197	11,398,164	99.01%
2012	11,767,513	8,862,862	75.32%	2,454,823	11,317,685	96.18%
2013	12,684,088	9,547,471	75.27%	--	9,547,471	75.27%

Source: Washington County Appraisal District.

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

	Calendar Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Agriculture, Forestry, Fishing	\$ 782,180	\$ 683,028	\$ 840,273	\$ 878,957	\$ 825,056	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058
Mining, Quarrying, Oil & Gas Extraction	5,031,752	5,683,454	9,988,519	13,291,271	15,121,252	9,724,764	9,377,903	9,779,446	17,353,116	22,074,508
Construction	6,292,337	6,173,402	7,158,483	12,445,453	11,621,485	10,929,816	8,896,345	9,881,564	9,690,439	7,573,807
Manufacturing	12,332,235	15,915,490	22,109,669	21,320,761	31,212,300	18,026,252	16,813,123	21,177,375	24,224,250	26,209,825
Wholesale Trade	15,377,368	15,753,181	18,894,769	20,173,172	21,178,974	20,116,282	19,464,063	24,225,259	27,451,537	31,553,941
Retail Trade	141,354,348	164,320,443	176,850,222	187,601,044	196,990,368	199,347,554	198,199,160	201,347,735	220,878,803	224,235,661
Transportation, Warehousing	110,151	525,320	677,844	679,363	867,649	848,840	943,281	906,730	961,665	863,136
Information	46,957,167	3,799,529	3,566,199	8,009,760	3,241,915	4,020,651	4,206,617	4,783,441	5,132,626	6,026,584
Finance, Insurance	800,927	1,263,093	1,182,103	1,074,663	1,399,762	2,649,199	2,399,368	1,904,981	2,056,641	981,964
Real Estate, Rental, Leasing	4,326,833	5,829,322	7,037,224	8,689,451	9,040,980	5,681,998	4,610,217	5,982,037	6,576,186	6,430,212
Professional, Scientific, Technical Services	2,978,820	3,258,681	3,502,326	3,473,316	4,175,477	2,984,619	3,486,929	3,610,052	3,764,119	4,432,119
Admin, Support, Waste Mgmt, Remediation	10,995,864	11,550,766	13,190,979	13,548,380	13,762,572	11,480,552	11,909,983	13,107,514	14,414,126	15,344,883
Education Services	1,766,503	1,464,746	1,795,168	2,078,487	2,007,344	2,005,029	2,127,085	2,384,636	2,399,255	2,420,184
Health Care, Social Assistance	29,011	39,545	33,136	101,972	160,959	138,637	160,731	131,745	136,613	125,372
Arts, Entertainment, Recreation	1,383,924	1,271,849	1,345,394	2,063,785	2,191,379	2,325,025	2,262,989	2,294,091	2,393,016	2,343,723
Accommodation, Food Services	28,690,425	31,791,400	34,995,646	37,226,690	39,292,278	39,551,541	40,082,483	40,846,694	43,327,092	45,405,971
Other Services	8,483,454	9,160,558	9,127,128	9,911,232	10,562,982	10,477,640	10,929,380	10,830,048	13,202,830	12,253,228
Public Administration	--	--	1,778,439	--	1,931,686	--	--	--	--	--
Other	255,975	2,657	--	7,714	--	--	--	--	--	--
Total	\$ 287,949,274	\$ 278,486,464	\$ 314,073,521	\$ 342,575,471	\$ 365,584,418	\$ 341,191,578	\$ 336,870,714	\$ 354,195,606	\$ 395,496,164	\$ 409,876,176
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

Note: Years prior to 2012 were restated in the current year.

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
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%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

TABLE D-13

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
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	--	5,046,060	5,046,060	103,207	124,209	227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2004	\$ 1,733,108	0.19%	56
2005	1,470,280	0.15%	47
2006	904,588	0.09%	28
2007	6,494,819	0.58%	201
2008	6,198,672	0.54%	197
2009	5,774,846	0.48%	178
2010	5,273,476	0.44%	156
2011	5,183,611	0.39%	152
2012	4,740,088	0.32%	139
2013	4,412,681	0.28%	130

Notes:

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

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
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	--	--	5,046,060	5,046,060	0.19%	150
2011	--	--	5,046,292	5,046,292	0.19%	148
2012	--	--	4,740,088	4,740,088	0.17%	139
2013	--	--	4,412,681	4,412,681	0.16%	130

Notes:

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

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

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 32,339,708	38.13900%	\$ 12,334,041
City of Burton	971,000	0.68000%	6,603
School Districts			
Brenham Independent School District	39,132,099	69.16400%	27,065,325
Burton Independent School District	6,955,000	12.85600%	894,135
Subtotal, Overlapping Debt			40,300,104
County Direct Debt	4,412,681	100.00000%	4,412,681
Total Direct and Overlapping Debt			<u>\$ 44,712,785</u>

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

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

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessed Value of Property	\$ 1,862,225,331	\$ 2,003,388,264	\$ 2,204,574,463	\$ 2,304,800,122	\$ 2,626,132,219	\$ 2,624,769,140	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724
Debt Limit, 10% of Assessed Debt	186,222,533	200,338,826	220,457,446	230,480,012	262,613,222	262,476,914	262,599,945	272,343,210	271,135,564	283,074,772
Amount of Debt Applicable to Limit										
General Obligation Bonds	1,125,000	750,000	360,000	6,000,000	5,760,000	5,515,000	5,046,060	5,046,292	4,740,088	4,412,681
Less Resources for Repayment	(126,526)	(133,730)	(198,219)	(298,165)	(403,857)	(478,592)	(222,146)	(340,585)	(419,585)	(514,443)
Total Net Debt Applicable to Limit	<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>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>
Legal Debt Margin	<u>\$ 185,224,059</u>	<u>\$ 199,722,556</u>	<u>\$ 220,295,665</u>	<u>\$ 224,778,177</u>	<u>\$ 257,257,079</u>	<u>\$ 257,440,506</u>	<u>\$ 257,776,031</u>	<u>\$ 267,637,503</u>	<u>\$ 266,815,061</u>	<u>\$ 279,176,534</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.54%	0.31%	0.07%	2.47%	2.04%	1.92%	1.84%	1.73%	1.59%	1.38%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 2,830,747,724
Debt Limit (10% of Assessed Value)	<u>283,074,772</u>
Debt Applicable to Limit:	
General Obligation Bonds	4,412,681
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>514,443</u>
Total Net Debt Applicable to Limit	<u>3,898,238</u>
Legal Debt Margin	<u>\$ 279,176,534</u>

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Population (1)	31,161	31,248	32,000	32,360	31,396	32,412	33,718	34,025	34,093	33,938
Personal Income - (000's) (1) \$	931,157 \$	965,934 \$	988,224 \$	1,111,641 \$	1,137,483 \$	1,195,879 \$	1,195,879 \$	1,321,804 \$	1,494,553 \$	1,585,915
Per Capita Personal Income (1) \$	29,882 \$	29,882 \$	30,882 \$	34,929 \$	35,618 \$	36,896 \$	36,896 \$	40,185 \$	44,229 \$	46,517
Median Age (1)	37	37	37	37	37	38	38	39	39	42
School Enrollment (2)	5,390	5,286	5,287	5,288	5,144	5,275	5,263	5,247	5,232	5,076
College Enrollment (3)	14,027	14,360	14,046	14,616	15,607	17,155	17,680	18,156	17,874	18,426
Unemployment (4)	4.80%	4.50%	4.30%	4.10%	4.10%	6.10%	6.40%	6.00%	5.30%	4.50%

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

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

(3) College enrollment provided by Blinn Junior College.

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

WASHINGTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,069	1	6.39%	880	2	6.52%
Blue Bell Creameries	874	2	5.22%	786	3	5.82%
Brenham I.S.D.	722	3	4.31%	719	4	5.32%
Blinn College	488	4	2.92%	900	1	6.66%
MIC Group	419	5	2.50%	--	--	--
Valmont Industries	419	6	2.50%	--	--	--
Wal-Mart Supercenter	385	7	2.30%	380	5	2.81%
City of Brenham	284	8	1.70%	235	9	1.74%
Scott & White Hospital	292	9	1.74%	--	--	--
Germania Insurance	289	10	1.73%	324	6	2.40%
Mount Vernon Mills	--	--	--	305	7	2.26%
Trinity Medical Center	--	--	--	285	8	2.11%
Sealey Mattress	--	--	--	211	10	1.56%
Total	<u>5,241</u>		<u>31.32%</u>	<u>5,025</u>		<u>37.21%</u>
Total employment	<u>16,736</u>		<u>100.00%</u>	<u>13,504</u>		<u>100.00%</u>

Mount Vernon Mills

Source:

Texas Workforce Commission

Texas Metropolitan Statistical Area Data

Economic Development Foundation of Brenham

Washington County

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

Function/Program	Fiscal Year					
	2004	2005	2006	2007	2008	2009
General Government						
Marriage license issued	262	256	305	250	279	261
Birth certificates	370	335	374	422	507	399
Death certificates	334	347	295	329	324	302
Judicial						
County court						
Instruments recorded	8,403	8,148	7,650	7,300	7,015	6,388
Probate cases filed	172	162	183	159	176	169
Civil cases filed	157	218	237	268	201	219
Criminal cases-County Attorney	987	941	1,159	1,153	1,124	1,120
District court						
Civil cases filed	172	158	187	166	143	137
Tax cases filed	51	39	78	61	84	98
Civil motions filed	14	13	9	3	3	7
Criminal cases filed	243	272	229	277	323	255
Criminal motions filed	142	87	121	102	115	113
Justice Court (1)						
Cases filed	8,762	10,678	11,163	9,743	8,066	11,600
Fines/court cost collected	\$ 1,239,795	\$ 1,370,050	\$ 1,621,613	\$ 1,593,003	\$ 1,371,676	\$ 1,642,824
County Court at Law						
Cases filed	376	378	341	328	318	304
Motions filed	100	178	247	221	172	197
Juvenile						
Cases filed	75	64	43	40	48	43
Legal						
County Attorney						
Restitution	\$ 80,420	\$ 77,820	\$ 63,283	\$ 53,816	\$ 51,987	\$ 43,385
Merchant fees	\$ 29,900	\$ 29,872	\$ 23,694	\$ 20,589	\$ 19,825	\$ 14,800
Public Safety						
Total Warrants Served	259	180	239	188	190	454
Jail bookings	3,453	2,885	3,131	2,879	2,894	3,005
Jail average daily occupancy	95	86	106	91	97	103
Public Facilities						
Fairground Rentals	\$ 121,247	\$ 109,907	\$ 79,472	\$ 70,293	\$ 82,168	\$ 72,168
Arena Rental	\$ 20,789	\$ 21,509	\$ 27,674	\$ 30,818	\$ 23,399	\$ 27,867
Event Center	\$ 26,155	\$ 25,245	\$ 33,465	\$ 34,555	\$ 36,800	\$ 36,208
VIP Room	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 6,200
Road and Bridge						
Miles of County Roads	624	625	625	625	625	626
Miles of paved roads	285	319	325	338	352	375
Miles of unpaved roads	339	306	300	287	273	251

Source: County offices.

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

TABLE D-19

2010	2011	2012	2013
270	258	251	217
390	338	298	351
277	276	309	297
7,031	6,374	6,521	6,807
173	170	169	173
207	203	182	196
1,205	1,355	1,028	993
169	148	284	139
83	107	112	119
9	4	3	1
268	220	188	479
53	52	32	232
9,555	5,887	3,785	3,648
\$ 1,415,659	\$ 1,009,389	\$ 896,183	\$ 1,116,507
334	318	334	318
246	248	220	208
18	41	41	41
\$ 43,397	\$ 52,082	\$ 40,613	\$ 37,740
\$ 14,600	\$ 14,645	\$ 9,742	\$ 10,262
461	386	170	1,118
3,014	3,213	2,586	2,398
96	105	96	81
\$ 82,270	\$ 89,935	\$ 104,193	\$ 94,869
\$ 10,350	\$ 9,303	\$ 8,597	\$ 6,281
\$ 40,603	\$ 46,039	\$ 48,500	\$ 35,273
\$ 5,400	\$ 10,825	\$ 7,600	\$ 4,725
626	626	628	625
394	412	414	431
232	215	213	194

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Administration	8	8	8	9	17	21	21	21	21	21
Judicial/Courts	31	31	29	31	31	30	31	29	30	28
Legal	3	3	3	4	5	5	5	5	4	5
Financial Administration	7	7	7	7	8	7	7	7	7	8
Public Facilities	3	3	3	5	3	3	3	2	2	2
Public Safety	57	57	60	65	57	65	61	59	60	63
Public Transportation	31	30	29	29	29	27	27	27	27	30
Health and Welfare	21	27	25	27	39	37	41	28	29	37
Culture and Recreation	3	3	3	3	5	4	4	4	4	4
Conservation	2	2	2	2	5	5	5	3	5	3
Elections	--	--	--	--	--	2	--	--	--	--
Agriculture and Marine Services	7	6	7	7	--	--	--	--	--	--
Total	173	177	176	189	199	206	205	185	189	201

Source: County human resources.

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

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	13	15	15	15	15	15	14	14
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	--	--	1	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	285	319	325	338	352	375	394	412	414	431
Miles of Unpaved Roads	339	306	300	287	273	251	232	215	214	194
Bridges	122	122	122	122	122	122	117	117	117	117

Source: County offices.

This page is left blank intentionally.