

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHARON STOLZ

WASHINGTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

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Introductory Section

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Sharon Stolz
Washington County Auditor

September 27, 2017

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, 2016. State law, V.T.C.A. LCC 114.025 and 115.045, require that Washington County publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

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

Profile of the Government

Washington County, incorporated in 1837, is located in the center of the "core" of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county approximately 610 square miles in area with a 2010 census population of 33,718, an increase of 11.0%

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

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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

- Sales Tax – Although sales tax was budgeted to increase in 2016 over the prior year, actual performance for FY16 exceeded the budgeted amount by .18%.

- Property Valuations – The property valuations increased 1.42% from \$3,265,466,962 in FY15 to \$3,311,799,041 in FY16. During the year, the County had \$ 57,612,408 in new property added to the tax rolls.
- Unemployment Rate for the County – The unemployment rate for Washington County in December 2016 was 5.1 percent, which is up slightly from the 5.0 percent rate one year ago. The current rate compares unfavorably to the state's average unemployment rate of 4.6 percent for the same time period.

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

In addition, the County benefited from an expansion of two major companies. Highlights for the year are noted below.

- Valmont Coatings was awarded a tax phase-in incentive from the City of Brenham and Washington County to redevelop one of their existing buildings in Brenham into a new galvanizing plant. They will invest \$14.8 million to purchase new equipment and retrofit the facility, as well as add 100 jobs over the next five years,
- An updated Tax Phase-In Incentive Policy was readopted by the City of Brenham and Washington County to promote retail development in the community.
- A new Retail Development Incentive Guidelines was adopted by the City of Brenham and Washington County to promote retail development in the community.
- Del Sol Food Company began an expansion of its facility in the Brenham Business Center by adding 16,705 square feet for warehouse/storage.
- Personal interviews were conducted with local primary employers as part of the EDF's Business Retention & Expansion Program to gauge local business conditions.
- EDF staff collaborated with Blinn College to promote workforce education programs with local primary employers and to expand the A.W. Hodde Jr., Technical Education Center.

A contributing factor to Washington County's current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eleven active tax abatements for the fiscal year 2016.

Long Term Financial Planning

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

to meet first quarter obligations of payroll and operating costs, and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Cash Management

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

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

Risk Management

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

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

Major Initiatives

The implementation of a county supported 911 emergency communications and dispatching operations, various county information technology improvements, two major renovations, transportation improvements due to flooding, construction of improved State Highways and a new Bridge, plans for a new Road and Bridge location, along with a new Advanced Community Paramedic program.

Washington County's takeover of 911 emergency communications and dispatching operations was completed in 2016, a process that had begun years before with the City of Brenham. The county agreed to take over communications/dispatching from the City of Brenham, in exchange for the city to continue to provide services to county residents like fire protection, animal control and use of Nancy Carol Roberts Memorial Library.

Washington County's information technology department went live with a new network for Dispatch 911. A Disaster Recovery Backup was rolled out along with a Cisco Unified Voice over IP Telephone system.

Two major renovations were started last year at the county jail, which also houses the sheriff's office. The booking area was renovated, primarily for safety reasons. The jail's kitchen, which provides meals for prisoners, was also renovated in a project that was completed earlier this year.

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

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

Currently, work has begun on the construction of a new replacement bridge on Highway 105 at the Brazos River. Ten percent of the land acquisition funding comes from the county while the other ninety percent comes from the state. All other funding is by the State. There is also a long range plan for Highway 105 to become four lanes. These improvements will enhance motorist safety.

Plans continue for a future Road and Bridge location on 21.45 acres purchased off of Hwy 36 North in 2015.

Another project that came into effect in 2015 to benefit the people of Washington County was the development of the Advanced Community Paramedic program. On April 1, a full-time advanced community paramedic was in Burton, a small community west of Brenham, equipped with an emergency vehicle along with emergency equipment, allowing a paramedic to be on the scene in three minutes versus the 12 minutes it would take enroute from Brenham. In 2016, the program has expanded to the Chappell Hill community, east of Brenham. There are plans to expand the program into the Washington area in 2018.

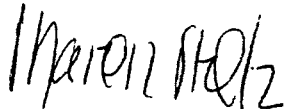
Awards and Acknowledgements

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, 2015. This is the sixth 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

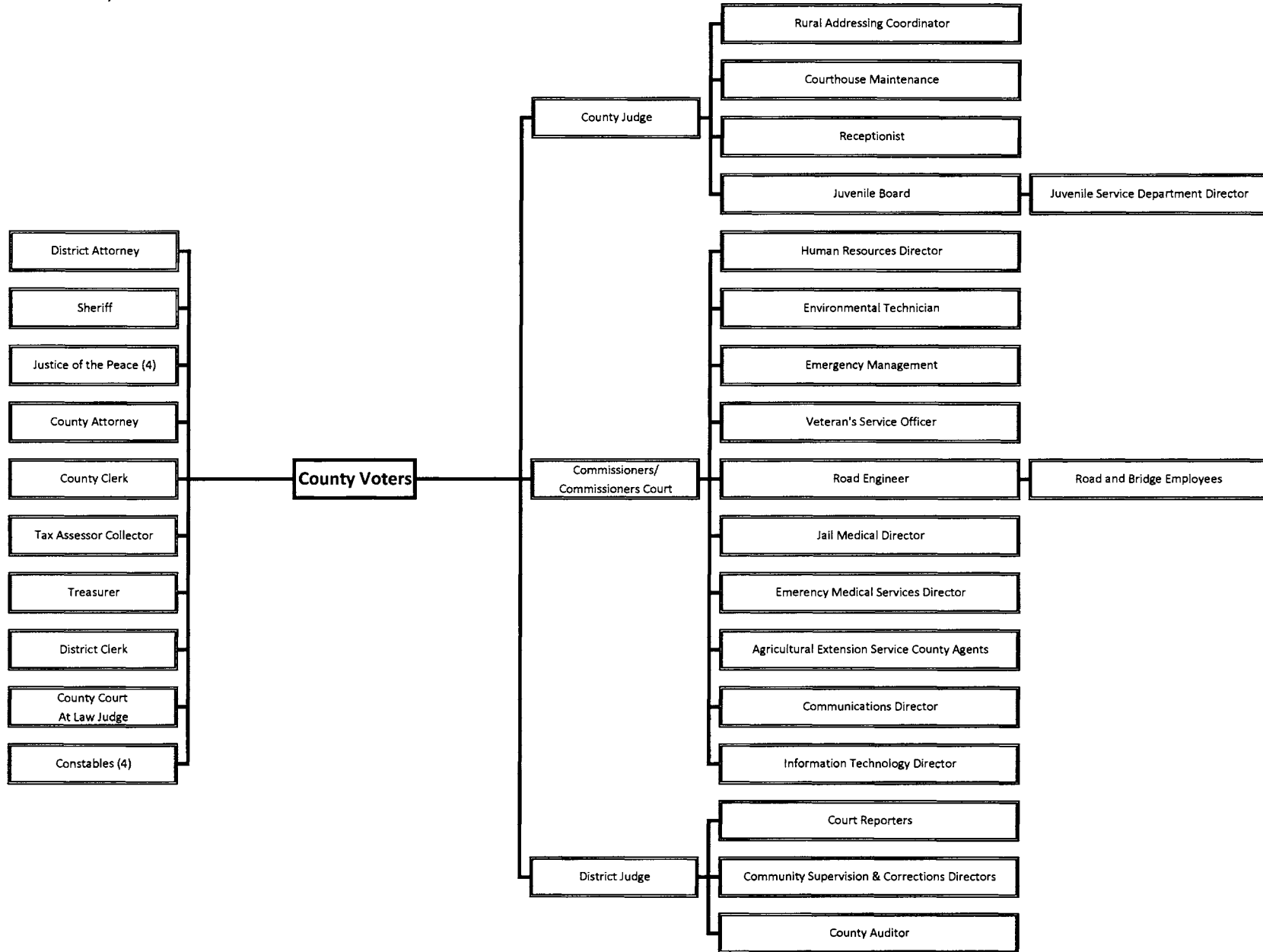
**Washington County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

WASHINGTON COUNTY, TEXAS
ORGANIZATION CHART
 December 31, 2016



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2016

District Judges

Carson Campbell

Judge, 21st Judicial District

Reva L. Towslee Corbett

Judge, 335th Judicial District

County Court at Law Judge

Eric Berg

Judge

Commissioners' Court

John Brieden

County Judge

Zeb Heckmann

Commissioner, Precinct 1

Luther Hueske

Commissioner, Precinct 2

Kirk Hanath

Commissioner, Precinct 3

Joy Fuchs

Commissioner, Precinct 4

Law Enforcement

Otto Hanak

Sheriff

Julie Renken

District Attorney

Renee Mueller

County Attorney

Donna Damon

Community Supervision and Corrections Director*

Jason Bender

Juvenile Services Department Chief*

Douglas Zwiener

Justice of the Peace, Precinct 1

Douglas Cone

Justice of the Peace, Precinct 2

Ken Tofel

Justice of the Peace, Precinct 3

William E. Kendall

Justice of the Peace, Precinct 4

Ken Holle

Constable, Precinct 1

Carroll Charles Faske

Constable, Precinct 2

Nelson Zibilski

Constable, Precinct 3

Mark Kramer

Constable, Precinct 4

Financial, Tax Assessing/Collecting Officials

Sharon Stolz

County Auditor*

Peggy Kramer

County Treasurer

Dorothy Borchardt

Tax Assessor/Collector

Recording Officials

Tammy Brauner

District Clerk

Beth Rothermel

County Clerk

* Denotes appointed officials. All others are elected officials.

Financial Section

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INDEPENDENT AUDITORS' REPORT

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

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, 2016, and the related notes to the financial statements, which collectively comprise Washington County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas, as of December 31, 2016, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, pension schedules and notes to required supplementary information on pages 15-20 and 60-72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Change in Accounting Principle

As discussed in Note IV. C. to the financial statements, in 2016 the County adopted new accounting guidance, GASB Statement No. 77, *Tax Abatement Disclosures*. Our opinion is not modified with respect to this matter.

Other Information

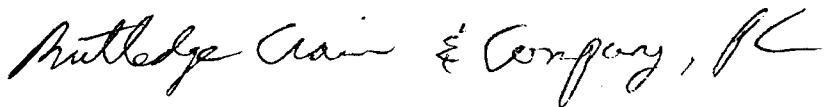
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes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

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

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

Other Reporting Required by Government Auditing Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2017, on our consideration of Washington County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County, Texas' internal control over financial reporting and compliance.



September 27, 2017

Management's Discussion and Analysis

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WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2016

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, 2016. 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, 2016 by \$39,220,011 (net position). Of this amount, \$11,958,822 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$1,885,039.
- The County's governmental funds reported combined ending fund balances of \$13,715,274, an increase of \$2,328,233 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$5,557,885 or 35.0% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is committed for specific projects. The remaining unassigned portion is \$5,512,385.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$4,246,470 or 70.9% of total Road and Bridge expenditures. \$318,317 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$339,845 during the fiscal year. Annual debt service payments in the amount of \$295,000 were made on general obligation bonds. Compensated absences decreased \$12,625, while the liability for unfunded OPEB increased by \$174,642.

Overview of the Financial Statements

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

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2016

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

Washington County maintains 41 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 38 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

Government-wide Financial Analysis

At the end of fiscal year, the County's net position (assets exceeding liabilities) totaled \$39,220,011. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

Net position. The largest portion of the County's net position, \$26,490,909, or 67.5 percent, reflects its investment in capital assets (land, buildings, machinery, and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position of \$770,280 is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$11,958,822, or 30.5 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, 2016

Table 1
Condensed Statement of Position

	12/31/2016	12/31/2015	Increase (Decrease)
ASSETS			
Current and other assets	\$30,507,557	\$30,083,636	\$423,921
Capital assets	29,908,932	30,223,239	(314,307)
Total assets	<u>60,416,489</u>	<u>60,306,875</u>	<u>109,614</u>
DEFERRED OUTFLOWS OF RESOURCES			
	<u>3,879,390</u>	<u>1,506,050</u>	<u>2,373,340</u>
LIABILITIES			
Other liabilities	1,725,103	1,641,144	83,959
Long-term liabilities	<u>10,343,710</u>	<u>8,095,082</u>	<u>2,248,628</u>
Total liabilities	<u>12,068,813</u>	<u>9,736,226</u>	<u>2,332,587</u>
DEFERRED INFLOWS OF RESOURCES			
	<u>15,757,022</u>	<u>15,269,064</u>	<u>487,958</u>
NET POSITION			
Invested in capital assets, net	26,490,909	26,465,371	25,538
Restricted for debt service	770,280	676,730	93,550
Unrestricted	<u>9,208,855</u>	<u>9,665,534</u>	<u>(456,679)</u>
	<u><u>\$36,470,044</u></u>	<u><u>\$36,807,635</u></u>	<u><u>(\$337,591)</u></u>

Note: Restated – See Note IV. H.

Changes in Net Position. The net position of the County increased by \$1,885,039 for the fiscal year ended December 31, 2016.

Governmental Activities. Governmental activities increased the County's net position by \$1,885,039 from the prior year. This increase was caused by the high level of grants awarded the County.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2016

Table 2
Changes in Net Position

	12/31/2016	12/31/2015	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$5,418,323	\$5,267,749	\$150,574
Operating grants and contributions	1,237,328	1,406,576	(169,248)
Capital grants and contributions	2,753,212	520,228	2,232,984
General revenues			
Taxes	18,132,673	17,285,880	846,793
Interest	128,624	88,153	40,471
Miscellaneous	908,609	521,656	386,953
Gain/Loss sale of capital assets	24,528	(22,181)	46,709
Total revenues	<u>28,603,297</u>	<u>25,068,061</u>	<u>3,535,236</u>
Expenses:			
General administration	4,969,199	4,613,151	356,048
Judicial	1,735,295	1,624,539	110,756
Legal	1,383,686	1,295,494	88,192
Elections	76,400	82,370	(5,970)
Financial administration	754,759	690,850	63,909
Public facilities	369,428	308,601	60,827
Public safety	5,379,651	4,729,666	649,985
Public transportation	6,628,291	5,273,646	1,354,645
Health and welfare	4,338,636	4,220,573	118,063
Culture and recreation	635,180	587,986	47,194
Conservation	173,571	135,450	38,121
Data processing	180,435	230,114	(49,679)
Interest on long-term debt	93,727	191,327	(97,600)
Total expenses	<u>26,718,258</u>	<u>23,983,767</u>	<u>2,734,491</u>
Increase (decrease) in net position	1,885,039	1,084,294	800,745
Net position - beginning of year	37,334,972	37,879,830	(544,858)
Prior period adjustment	527,337	(1,629,152)	2,156,489
Net position - end of year	<u>\$39,747,348</u>	<u>\$37,334,972</u>	<u>\$2,412,376</u>

Reporting the County's Most Significant Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$13,715,274. Of this amount, \$339,347 is classified as nonspendable for inventory, and is not available for appropriation. \$2,729,178 is restricted for specified usage by state statute or by agreements with other outside parties. \$5,134,364 is committed by resolution or court order of the Commissioner's Court. The remaining \$5,512,385 is unassigned.

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2016

The General Fund is the main operating fund of the County. At the end of the current fiscal year, fund balance was \$5,578,385. The fund balance of the General Fund increased by \$169,023 during the current fiscal year. This increase was a combination of revenues and other financing sources greater than expenditures and other financing uses partially due to indigent health savings.

The Road and Bridge Fund had a increase in fund balance of \$1,876,015. This increase was due to public transportation grants obtained to assist the County in recovering from expenses for severe county flooding in 2016.

The Emergency Medical Services Fund had an increase in fund balance of \$128,848. This was the result of increased charges for services along with transfers from the General Fund over the increased cost of providing emergency services.

Nonmajor governmental funds recognized an increase in fund balance of \$154,347. The Debt Service Fund had an increase of \$92,879, and the Special Revenue Funds had an increase of \$61,468. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The increase in the Special Revenue Funds was primarily caused by some funds experiencing negative variances others experienced positive variances resulting in an overall increase.

General Fund Budgetary Highlights. Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners' Court for their review and approval. In fiscal year 2016, in addition to line item transfers, the General Fund expenditure budget was increased by \$ 45,682.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$552,806. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Health and Welfare	\$822,395	\$566,894	\$255,501

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

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2016, amounts to \$29,908,932 (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 1.1% primarily due to a depreciation of buildings and infrastructure.

Table 3
 Capital Assets at Year-End

<u>Asset</u>	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
Land	\$560,080	\$560,080	0
Buildings	7,395,523	7,865,525	(470,002)
Equipment	4,078,445	3,471,255	607,190
Infrastructure	17,874,884	18,326,379	(451,495)
	<u>\$29,908,932</u>	<u>\$30,223,239</u>	<u>\$(314,307)</u>

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

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2016

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$10,343,710.

Table 4
 Outstanding Debt at Year End

Type of Debt	12/31/2016	12/31/2015	Increase (Decrease)
General obligation bonds	\$3,418,023	\$3,757,868	(\$339,845)
Compensated absences	246,985	259,610	(12,625)
Liability for unfunded OPEB	1,859,562	1,684,920	174,642
Net pension liability	4,819,140	2,392,684	2,426,456
	<u>\$10,343,710</u>	<u>\$8,095,082</u>	<u>\$2,248,628</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 2016 tax rate of \$0.5271 per \$100 valuation to fund calendar year 2016. The budget will raise more total property taxes than last year's budget by \$74,485 or .49%. Although the tax rate and the effective rate are the same, the slight increase is primarily due to new property added to the tax roll in the amount of \$ 57,612,408 this year which generated \$303,675 in tax revenue, thereby offsetting losses due to declines in oil and gas valuations and exemptions.

Requests for Information

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

Basic Financial Statements

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WASHINGTON COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2016

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 11,605,473
Receivables (net of allowances for uncollectibles):	9,438,892
<i>Inventories</i>	311,299
<i>Prepaid items</i>	61,589
Restricted assets:	
<i>Cash and cash equivalents</i>	11,829,544
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	560,080
<i>Buildings</i>	7,395,523
<i>Equipment</i>	4,078,445
<i>Infrastructure</i>	17,874,884
Total Assets	<u>63,155,729</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	3,879,390
Total Deferred Outflows of Resources	<u>3,879,390</u>
LIABILITIES	
<i>Accounts payable</i>	440,739
<i>Accrued liabilities and other payables</i>	936,889
<i>Due to other governments</i>	321,137
Noncurrent liabilities:	
<i>Due within one year</i>	506,333
<i>Due in more than one year</i>	9,837,377
Total Liabilities	<u>12,042,475</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue</i>	15,772,633
Total Deferred Inflows of Resources	<u>15,772,633</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	26,490,909
Restricted For:	
<i>Debt Service</i>	770,280
<i>Unrestricted</i>	11,958,822
Total Net Position	<u>\$ 39,220,011</u>

The accompanying notes are an integral part of this statement.

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WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 4,969,199	\$ 796,979	\$ 131,729	\$ --	\$ (4,040,491)
<i>Judicial</i>	1,735,295	729,069	141,030	--	(865,196)
<i>Legal</i>	1,383,686	36,305	493,743	--	(853,638)
<i>Elections</i>	76,400	--	--	--	(76,400)
<i>Financial administration</i>	754,759	232,000	--	--	(522,759)
<i>Public facilities</i>	369,428	21,982	--	--	(347,446)
<i>Public safety</i>	5,379,651	56,910	8,790	--	(5,313,951)
<i>Public transportation</i>	6,628,291	1,073,157	29,474	2,711,854	(2,813,806)
<i>Health and welfare</i>	4,338,636	2,411,365	431,773	41,358	(1,454,140)
<i>Culture and recreation</i>	635,180	60,556	--	--	(574,624)
<i>Conservation</i>	173,571	--	--	--	(173,571)
<i>Data processing</i>	180,435	--	789	--	(179,646)
<i>Interest on long-term debt</i>	93,727	--	--	--	(93,727)
Total expenditures	<u>26,718,258</u>	<u>5,418,323</u>	<u>1,237,328</u>	<u>2,753,212</u>	<u>(17,309,395)</u>
Total Primary Government	\$ 26,718,258	\$ 5,418,323	\$ 1,237,328	\$ 2,753,212	(17,309,395)
General Revenues:					
<i>Property Taxes</i>					15,446,001
<i>Sales Taxes</i>					2,516,979
<i>Hotel Motel Taxes</i>					123,233
<i>Mixed Beverage Taxes</i>					46,460
<i>Unrestricted Investment Earnings</i>					128,624
<i>Miscellaneous</i>					908,609
<i>Gain on Disposal of Capital Assets</i>					24,528
Total General Revenues and Transfers					<u>19,194,434</u>
Change in Net Position					1,885,039
Net Position - Beginning					36,807,635
Prior Period Adjustment					527,337
Net Position - Ending					<u>\$ 39,220,011</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 5,812,431	\$ 1,851,614
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	3,189,708	1,155,358
<i>Accounts</i>	--	--
<i>Fines</i>	649,751	67,118
<i>Intergovernmental</i>	484,551	2,586,247
<i>Due from other funds</i>	134,074	--
<i>Inventories</i>	--	311,299
<i>Prepaid items</i>	20,419	7,018
Restricted assets:		
<i>Cash and cash equivalents</i>	8,421,974	3,008,348
Total Assets	<u>\$ 18,712,908</u>	<u>\$ 8,987,002</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 250,508	\$ 103,348
<i>Accrued liabilities and other payables</i>	648,040	81,111
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	321,137	--
Total Liabilities	<u>1,219,685</u>	<u>184,459</u>
Deferred Inflows of Resources:		
<i>Deferred revenue</i>	3,492,945	1,229,408
<i>Taxes collected in advance</i>	8,421,974	3,008,348
Total Deferred Inflows of Resources	<u>11,914,919</u>	<u>4,237,756</u>
Fund balances:		
<i>Nonspendable</i>	20,419	318,317
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	4,246,470
<i>Unassigned</i>	5,512,385	--
Total fund balances	<u>5,578,304</u>	<u>4,564,787</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,712,908</u>	<u>\$ 8,987,002</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

<u>Emergency Medical Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 476,327	\$ 3,465,101	\$ 11,605,473
--	158,384	4,503,450
994,784	--	994,784
--	--	716,869
152,991	--	3,223,789
--	--	134,074
--	--	311,299
--	611	28,048
--	399,222	11,829,544
<u>\$ 1,624,102</u>	<u>\$ 4,023,318</u>	<u>\$ 33,347,330</u>
\$ 19,097	\$ 67,786	\$ 440,739
155,197	2,927	887,275
--	134,074	134,074
--	--	321,137
<u>174,294</u>	<u>204,787</u>	<u>1,783,225</u>
1,139,816	157,118	6,019,287
--	399,222	11,829,544
<u>1,139,816</u>	<u>556,340</u>	<u>17,848,831</u>
--	611	339,347
--	2,729,178	2,729,178
309,992	532,402	5,134,364
--	--	5,512,385
<u>309,992</u>	<u>3,262,191</u>	<u>13,715,274</u>
<u>\$ 1,624,102</u>	<u>\$ 4,023,318</u>	<u>\$ 33,347,330</u>

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WASHINGTON COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016*

Total fund balances - governmental funds balance sheet	\$ 13,715,274
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.	29,908,932
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	743,415
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,418,023)
Payables for bond interest which are not due in the current period are not reported in the funds.	(49,614)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(246,985)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	33,542
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	395,732
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	1,139,815
Payable for unfunded retiree insurance benefits not due in current period are not reported in the funds.	(1,859,562)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(4,819,140)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(202,765)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>3,879,390</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 39,220,011</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, 2016

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 13,419,039	\$ 4,005,668
<i>Intergovernmental</i>	364,373	2,770,194
<i>Licenses, permits and fees</i>	90,989	768,963
<i>Fines and forfeitures</i>	329,170	276,022
<i>Charges for services</i>	1,078,821	--
<i>Interest</i>	123,688	565
<i>Miscellaneous</i>	651,559	30,625
Total revenues	<u>16,057,639</u>	<u>7,852,037</u>
Expenditures:		
Current:		
<i>General administration</i>	5,062,276	--
<i>Judicial</i>	1,673,361	--
<i>Legal</i>	362,218	--
<i>Elections</i>	75,115	--
<i>Financial administration</i>	716,696	--
<i>Public facilities</i>	254,867	--
<i>Public safety</i>	5,300,216	--
<i>Public transportation</i>	--	5,986,117
<i>Health and welfare</i>	567,423	--
<i>Culture and recreation</i>	375,548	--
<i>Conservation</i>	165,649	--
<i>Data processing</i>	180,435	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>14,733,804</u>	<u>5,986,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,323,835</u>	<u>1,865,920</u>
Other financing sources (uses):		
<i>Transfers in</i>	2,315	--
<i>Transfers out</i>	(1,167,585)	--
<i>Sale of capital assets</i>	10,458	10,095
Total other financing sources (uses)	<u>(1,154,812)</u>	<u>10,095</u>
Net change in fund balances	169,023	1,876,015
Fund balances, January 1	5,409,281	2,395,499
Prior Period Adjustment	--	293,273
Fund balances, December 31	<u>\$ 5,578,304</u>	<u>\$ 4,564,787</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 651,652	\$ 18,076,359
--	534,209	3,668,776
--	--	859,952
--	--	605,192
2,444,474	242,337	3,765,632
285	4,087	128,625
693,972	158,579	1,534,735
<u>3,138,731</u>	<u>1,590,864</u>	<u>28,639,271</u>
--	110,312	5,172,588
--	24,108	1,697,469
--	1,033,221	1,395,439
--	--	75,115
--	14,621	731,317
--	13,208	268,075
--	26,130	5,326,346
--	161,700	6,147,817
3,527,912	104,104	4,199,439
--	163,555	539,103
--	--	165,649
--	--	180,435
--	295,000	295,000
--	141,775	141,775
<u>3,527,912</u>	<u>2,087,734</u>	<u>26,335,567</u>
<u>(389,181)</u>	<u>(496,870)</u>	<u>2,303,704</u>
518,029	649,556	1,169,900
--	(2,315)	(1,169,900)
--	3,976	24,529
<u>518,029</u>	<u>651,217</u>	<u>24,529</u>
128,848	154,347	2,328,233
181,144	3,107,844	11,093,768
--	--	293,273
<u>\$ 309,992</u>	<u>\$ 3,262,191</u>	<u>\$ 13,715,274</u>

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WASHINGTON COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016*

Net change in fund balances - total governmental funds	\$ 2,328,233
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,603,059
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,917,365)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	56,312
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	6,463
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	295,000
(Increase) decrease in accrued interest from beginning of period to end of period.	3,204
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	12,625
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	51,036
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(167,850)
Bond premiums are reported in the funds but not in the SOA.	44,845
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	(174,642)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(255,881)
	<u>1,885,039</u>
Change in net position of governmental activities - Statement of Activities	\$ <u>1,885,039</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	Private-purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,606,396	\$ 2,968,090
<i>Due from other funds</i>	--	24,924
Total Assets	<u>\$ 1,606,396</u>	<u>\$ 2,993,014</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ 24,924
<i>Due to other governments</i>	--	992,913
<i>Due to others</i>	--	1,975,177
Total Liabilities	<u> </u>	<u>2,993,014</u>
NET POSITION		
<i>Held in trust for other purposes</i>	<u>\$ 1,606,396</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Private- Purpose Trusts
Additions:	
<i>Investment Income</i>	\$ 2,336
<i>Lease income</i>	257,517
<i>Miscellaneous</i>	6,980
Total Additions	<u>266,833</u>
Deductions:	
<i>Administrative Expenses</i>	38,184
<i>Payments to schools</i>	224,772
Total Deductions	<u>262,956</u>
Change in Net Position	3,877
Net Position-Beginning of the Year	1,602,519
Net Position-End of the Year	<u>\$ 1,606,396</u>

The accompanying notes are an integral part of this statement.

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WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

D. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

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

2. Receivables and payables

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

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

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

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

3. Inventories and prepaid items

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

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

4. Restricted assets

The 2016 tax levy is made to fund calendar year 2017. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

5. Capital assets

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

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

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

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

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

6. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. Vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net position.

7. Long-term obligations

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

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

8. Fund equity

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Prepays	\$20,419	\$7,018	--	\$611	\$28,048
Inventory	--	311,299	--	--	311,299
	<u>20,419</u>	<u>318,317</u>	<u>--</u>	<u>611</u>	<u>339,347</u>
Restricted for:					
Debt service	--	--	--	739,545	739,545
Justice administration	--	--	--	775,213	775,213
Preservation	--	--	--	473,768	473,768
Grants	--	--	--	398,332	398,332
Construction	--	--	--	219,926	219,926
Health and welfare	--	--	--	122,394	122,394
	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,729,178</u>	<u>2,729,178</u>
Committed to:					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road and bridge maintenance	--	4,246,470	--	--	4,246,470
OPEB funding	--	--	--	221,270	221,270
Emergency medical service	--	--	309,992	140,212	450,204
Law enforcement	--	--	--	5,729	5,729
General administration	--	--	--	165,191	165,191
	<u>45,500</u>	<u>4,246,470</u>	<u>309,992</u>	<u>532,402</u>	<u>5,134,364</u>
Unassigned	5,512,385	--	--	--	5,512,385
	<u>\$5,578,304</u>	<u>\$4,564,787</u>	<u>\$309,992</u>	<u>\$3,262,191</u>	<u>\$13,715,274</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Justice of the peace	\$262,068
County clerk	85,925
District clerk	<u>47,739</u>
Total	<u>\$395,732</u>

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

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

Net change in prepaid items	<u>\$6,463</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 \$28,009,503, including restricted cash of \$11,829,544. All of the bank balance of \$28,164,189 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, 2016, the County had no investments.

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

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

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable - delinquent	\$3,189,708	\$1,155,358	\$ --	\$158,384	\$4,503,450
Accounts receivable	\$ --	\$ --	\$4,693,287	\$ --	\$4,693,287
Allowance for uncollectibles	--	--	(3,698,503)	--	(3,698,503)
Net other receivables	\$ --	\$ --	\$994,784	\$ --	\$994,784
Fines receivable	\$3,062,258	\$1,465,819	\$ --	\$ --	\$4,528,077
Allowance for uncollectibles	(2,412,507)	(1,398,701)	--	--	(3,811,208)
Net fines receivable	\$649,751	\$67,118	\$ --	\$ --	\$716,869
Intergovernmental	\$484,551	\$2,586,247	\$152,991	\$ --	\$3,223,789

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 (2016) (General Fund)	\$ --	\$2,665,299	\$2,665,299
Current tax levy receivable (2016) (Road & Bridge Fund)	--	933,031	933,031
Current tax levy receivable (2016) (Debt Service Funds)	--	126,384	126,384
Taxes collected in advance (General Fund)	--	8,421,974	8,421,974
Taxes collected in advance (Road & Bridge Fund)	--	3,008,348	3,008,348
Taxes collected in advance (Debt Service Funds)	--	399,222	399,222
Delinquent property taxes receivable (General Fund)	499,033	--	499,033
Delinquent property taxes receivable (Road & Bridge Fund)	213,648	--	213,648
Delinquent property taxes receivable (Debt Service Fund)	30,734	--	30,734
Delinquent fines receivable (General Fund)	328,613	--	328,613
Delinquent fines receivable (Road & Bridge Fund)	67,118	--	67,118
Grant revenue (Road & Bridge Fund)	--	15,611	15,611
Delinquent ambulance receivables	1,139,816	--	1,139,816
Total deferred/unearned revenue for governmental funds	\$2,278,962	\$15,569,869	\$17,848,831

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

\$6,019,287
11,829,544
\$17,848,831

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

C. Capital assets

Capital asset activity for the year ended December 31, 2016:

	Balance 12/31/15	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/16
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$560,080	\$ --	\$ --	\$ --	\$560,080
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	560,080	--	--	--	560,080
Capital assets, being depreciated:					
Buildings	14,731,648	--	--	--	14,731,648
Infrastructure	88,993,576	1,116,064	(322,359)	--	89,787,281
Machinery and equipment	11,160,919	1,486,994	(13,000)	--	12,634,913
Total capital assets being depreciated	114,886,143	2,603,058	(335,359)	--	117,153,842
Less accumulated depreciation for:					
Buildings	(6,866,123)	(470,002)	--	--	(7,336,125)
Infrastructure	(70,667,197)	(1,567,559)	322,359	--	(71,912,397)
Machinery and equipment	(7,689,664)	(879,804)	13,000	--	(8,556,468)
Total accumulated depreciation	(85,222,984)	(2,917,365)	335,359	--	(87,804,990)
Total capital assets being depreciated, net	29,663,159	(314,307)	--	--	29,348,852
Governmental activities capital assets, net	<u>\$30,223,239</u>	<u>(\$314,307)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$29,908,932</u>

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

Governmental activities:	
General administration	\$126,949
Judicial	5,526
Legal	12,803
Elections	1,031
Financial administration	3,884
Public facilities	97,599
Public safety	435,992
Public transportation	1,735,276
Health and welfare	395,651
Culture and recreation	102,654
Total depreciation expense - governmental activities	<u>\$2,917,365</u>

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2016, is as follows:

Fund	Receivable	Payable
Major Funds:		
General Fund	\$134,074	\$ --
Nonmajor funds:		
HWY 290/36	--	134,074
Total governmental	134,074	134,074
Fiduciary Funds:		
Criminal Justice	24,924	--
Justice of the Peace Number 1	--	2,956
Justice of the Peace Number 2	--	3,041
Justice of the Peace Number 3	--	4,109
Justice of the Peace Number 4	--	3,389
County Clerk	--	6,961
District Clerk	--	4,468
Total Fiduciary Funds	24,924	24,924
Total	\$158,998	\$158,998

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$2,315	\$1,167,585
Emergency Medical Service	518,029	--
Total Major Funds	520,344	1,167,585
Nonmajor Governmental Funds		
District Attorney	628,556	--
Law Library	--	--
Check and Process	--	2,315
Child Foster Care	6,000	--
Personnel Employee Testing	15,000	--
Total Nonmajor governmental funds	649,556	2,315
Totals	\$1,169,900	\$1,169,900

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

E. Long-term debt

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

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/16
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	\$3,250,000
Total Governmental Long-term Debt					\$3,250,000

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2017	\$305,000	\$132,375	\$437,375
2018	315,000	123,075	438,075
2019	325,000	111,038	436,038
2020	340,000	96,075	436,075
2021	360,000	80,325	440,325
2022-2025	1,605,000	148,612	1,753,612
Total	\$3,250,000	\$691,500	\$3,941,500

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Additions	Retirements	Balance 12/31/16	Due Within One Year
Governmental activities:					
Bonds payable:					
Tax notes	\$3,545,000	--	(\$295,000)	\$3,250,000	\$305,000
Less deferred amounts:					
For issuance premium	234,099	--	(49,315)	184,784	24,641
For issuance discount	(21,231)	--	4,470	(16,761)	(2,234)
Total bonds payable	3,757,868	--	(339,845)	3,418,023	327,407
Compensated absences	259,610	182,083	(194,708)	246,985	178,926
Liability for unfunded OPEB	1,684,920	174,642	--	1,859,562	--
Net pension liability	2,392,684	2,426,456	--	4,819,140	--
Governmental activity Long-Term Liabilities	\$8,095,082	\$2,783,181	(\$534,553)	\$10,343,710	\$506,333

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

IV. OTHER INFORMATION

A. Risk management

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

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. At December 31, 2016, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

C. Change in Generally Accepted Accounting Policy

The County has implemented new accounting guidance from Government Accounting Standards Board Statement 77, *Tax Abatement Disclosures*.

D. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreement with a number of manufacturing facilities under the authority of the Texas Property Redevelopment Act. The County established an abatement policy with two tiers (\$250,000 to \$999,999 or \$1,000,000 or more) for the value of eligible improvements, and a requirement for creating or preventing the loss of jobs. The tax abatement amount is determined by Washington County Central Appraisal District (WCCAD) under the terms of the abatement agreement. An abatement factor (given by WCCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Certain property improvements made during the improvement period are exempt from property taxes according to a multi year abatement schedule with decreasing amounts abated over a 5 year period. Property taxes assessed October 1, 2015 for fiscal year 2016 amounted to a 60% to 90% abatements or \$217,319. Property taxes assessed October 1, 2016 for fiscal year 2017 amounted to a 30% to 90% abatements or \$207,464.

E. Retirement Commitments

1. Plan Description

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

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

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

2. Benefits

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

Inactive employees (or their beneficiaries) currently receiving benefits	96
Inactive employees entitled to but not yet receiving benefits	175
Active employees	229
	<hr/>
	500
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 11.44%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2016, were \$1,163,005 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2015, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.50%	5.45%
Private Equity	14.00%	8.45%
Global Equities	1.50%	5.75%
International Equities - Developed	10.00%	5.45%
International Equities - Emerging	8.00%	6.45%
Investment - Grade Bonds	3.00%	1.00%
High-Yield Bonds	3.00%	5.10%
Opportunistic Credit	2.00%	5.09%
Direct Lending	5.00%	6.40%
Distressed Debt	3.00%	8.10%
REIT Equities	3.00%	4.00%
Master Limited Partnerships (MLPs)	3.00%	6.80%
Private Real Estate Partnerships	5.00%	6.90%
Hedge Funds	25.00%	5.25%
	100.00%	

Discount Rate

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/14	\$33,484,234	\$31,091,550	\$2,392,684
Changes for the year:			
Service cost	1,283,519	--	1,283,519
Interest on total pension liability	2,718,473	--	2,718,473
Change of benefit terms	(135,668)	--	(135,668)
Difference between expected and actual experience	(270,354)	--	(270,354)
Effect of of assumptions changes or inputs	359,360	--	359,360
Refund of contributions	--	--	--
Benefit payments	(1,349,814)	(1,349,814)	--
Administrative expenses	--	(22,465)	22,465
Member contributions	--	654,745	(654,745)
Net investment income	--	(149,552)	149,552
Employer contributions	--	1,121,484	(1,121,484)
Other	--	(75,338)	75,338
Net changes	2,605,516	179,060	2,426,456
Balance at 12/31/14	\$36,089,750	\$31,270,610	\$4,819,140

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

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$41,140,306	\$36,089,750	\$31,937,285
Fiduciary net position	31,270,610	31,270,610	31,270,610
Net Pension Liability (Asset)	\$9,869,696	\$4,819,140	\$666,675

Pension Plan Fiduciary Net Position

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

For the year ended December 31, 2016, the County recognized pension expense of \$1,418,886. At December 31, 2015, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/15 Expense	Balance of Deferred Inflows 12/31/15	Balance of Deferred Outflows 12/31/2015
Investment (gains) or losses	\$2,703,482	12/31/2015	5	\$540,696	\$ --	\$2,162,785
	415,534	12/31/2014	5	83,107	--	249,321
Economic/demographic gains or losses	(270,354)	12/31/2015	4	(67,588)	202,765	--
	69,519	12/31/2014	4	17,380	--	34,759
Assumptions changes or inputs	359,360	12/31/2015	4	89,840	--	269,520
Employer contributions made subsequent to measurement date	1,163,005	12/31/2016	1	--	--	1,163,005
				<u>663,435</u>	<u>202,765</u>	<u>\$3,879,390</u>

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

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended December 31,	
2016	\$663,434
2017	663,434
2018	646,055
2019	540,697
2020	--
	<u>\$2,513,620</u>

F. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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, as of December 31, 2012 a liability of \$3,017,808, and as of December 31, 2014 a liability of \$3,646,503.

OPEB Plan Eligibility

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

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

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

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

Health Care Benefit

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

2. Funding Policies

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

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

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

Significant Actuarial Assumptions

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

3. **Annual OPEB Cost**

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2016 is as follows:

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

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

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2016, 2015, and 2014 follows:

	12/31/16	12/31/15	12/31/14
Annual Required Contribution (ARC)	\$325,808	\$302,938	\$302,938
Interest on net OPEB (NOPEB)	75,821	57,927	57,927
Adjustment to ARC	(70,253)	(83,377)	(64,424)
Annual OPEB cost	331,376	277,488	296,441
Employer contributions	(241,490)	(88,132)	(88,132)
Change in OPEB	89,886	189,356	208,309
NOPEB - January 1	1,684,921	1,495,565	1,287,256
NOPEB - December 31	<u>\$1,774,807</u>	<u>\$1,684,921</u>	<u>\$1,495,565</u>

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

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

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

G. Concentrations of Credit Risk

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

H. Restatement of Prior Year Financial Statements

During the current fiscal year the County underwent a single audit which revealed certain grants which were not accrued as due intergovernmental receivables. The effect of accruing these grants restates the year ended December 31, 2015 for the government wide financial statements was as to increase net position and due from other governments by \$527,337. At the fund level intergovernmental receivables was increased by \$527,337, offset by an increase in deferred revenue of \$234,064 and fund balance of \$293,273.

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

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>	\$ 10,791,002	\$ 10,791,002	\$ 10,659,460	\$ (131,542)
<i>Penalty and interest</i>	60,000	60,000	64,798	4,798
<i>Sales and other taxes</i>	2,540,000	2,540,000	2,550,694	10,694
<i>Total Taxes</i>	<u>13,391,002</u>	<u>13,391,002</u>	<u>13,274,952</u>	<u>(116,050)</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	20,000	20,000	29,270	9,270
<i>State shared revenues</i>	227,921	227,921	335,103	107,182
<i>Total Intergovernmental</i>	<u>247,921</u>	<u>247,921</u>	<u>364,373</u>	<u>116,452</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	74,200	74,200	93,094	18,894
<i>Total Licenses, permits and fees</i>	<u>74,200</u>	<u>74,200</u>	<u>93,094</u>	<u>18,894</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	343,000	343,000	330,759	(12,241)
<i>Total Fines and forfeitures</i>	<u>343,000</u>	<u>343,000</u>	<u>330,759</u>	<u>(12,241)</u>
<i>Charges for services</i>				
<i>Fees of office</i>	1,009,880	1,009,880	982,585	(27,295)
<i>Justice court number one fees</i>	23,480	23,480	24,965	1,485
<i>Justice court number two fees</i>	14,050	14,050	12,554	(1,496)
<i>Justice court number three fees</i>	15,510	15,510	25,703	10,193
<i>Justice court number four fees</i>	19,680	19,680	24,427	4,747
<i>Total Charges for services</i>	<u>1,082,600</u>	<u>1,082,600</u>	<u>1,070,234</u>	<u>(12,366)</u>
<i>Interest</i>				
<i>Interest</i>	145,978	145,978	123,649	(22,329)
<i>Total Interest</i>	<u>145,978</u>	<u>145,978</u>	<u>123,649</u>	<u>(22,329)</u>
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	--	200	200
<i>Rent</i>	160,514	160,514	174,589	14,075
<i>Miscellaneous</i>	134,000	175,382	459,894	284,512
<i>Total Miscellaneous</i>	<u>294,514</u>	<u>335,896</u>	<u>634,683</u>	<u>298,787</u>
<i>Total receipts</i>	<u>15,579,215</u>	<u>15,620,597</u>	<u>15,891,744</u>	<u>271,147</u>
Disbursements:				
<i>Current:</i>				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	112,399	108,708	103,774	4,934
<i>Benefits</i>	28,439	28,439	23,262	5,177
<i>Supplies</i>	1,650	1,650	1,368	282
<i>Other services and charges</i>	5,900	5,900	3,933	1,967
<i>Total County Judge</i>	<u>148,388</u>	<u>144,697</u>	<u>132,337</u>	<u>12,360</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

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>	\$ 66,420	\$ 66,420	\$ 66,405	\$ 15
<i>Benefits</i>	16,272	16,272	15,719	553
<i>Supplies</i>	1,100	1,100	130	970
<i>Other services and charges</i>	2,025	1,225	847	378
<i>Total Courthouse Receptionist</i>	<u>85,817</u>	<u>85,017</u>	<u>83,101</u>	<u>1,916</u>
<i>County Communications</i>				
<i>Personnel services</i>	743,258	757,091	739,155	17,936
<i>Benefits</i>	333,841	301,077	292,379	8,698
<i>Supplies</i>	10,800	12,432	11,189	1,243
<i>Other services and charges</i>	483,252	460,339	422,210	38,129
<i>Capital outlay</i>	53,300	53,300	34,198	19,102
<i>Total County Communications</i>	<u>1,624,451</u>	<u>1,584,239</u>	<u>1,499,131</u>	<u>85,108</u>
<i>Information Technology</i>				
<i>Personnel services</i>	164,565	172,229	172,228	1
<i>Benefits</i>	34,000	33,533	33,532	1
<i>Supplies</i>	5,500	6,131	6,130	1
<i>Other services and charges</i>	18,500	22,083	22,082	1
<i>Capital outlay</i>	8,250	370,069	370,068	1
<i>Total County Communications</i>	<u>230,815</u>	<u>604,045</u>	<u>604,040</u>	<u>5</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	196,943	196,943	196,730	213
<i>Benefits</i>	52,647	51,839	44,585	7,254
<i>Supplies</i>	250	250	53	197
<i>Other services and charges</i>	8,000	8,000	7,449	551
<i>Total Commissioner's Court</i>	<u>257,840</u>	<u>257,032</u>	<u>248,817</u>	<u>8,215</u>
<i>County Clerk</i>				
<i>Personnel services</i>	252,305	256,339	256,337	2
<i>Benefits</i>	57,332	58,269	58,163	106
<i>Supplies</i>	15,275	11,815	11,815	--
<i>Other services and charges</i>	12,700	11,997	11,996	1
<i>Total County Clerk</i>	<u>337,612</u>	<u>338,420</u>	<u>338,311</u>	<u>109</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	27,186	27,186	24,659	2,527
<i>Benefits</i>	8,122	8,122	7,456	666
<i>Supplies</i>	725	725	40	685
<i>Other services and charges</i>	1,850	1,850	1,655	195
<i>Total Veteran's Office</i>	<u>37,883</u>	<u>37,883</u>	<u>33,810</u>	<u>4,073</u>
<i>County Auditor</i>				
<i>Personnel services</i>	142,664	142,431	140,930	1,501
<i>Benefits</i>	34,295	34,295	33,559	736
<i>Supplies</i>	3,600	3,833	3,833	--
<i>Other services and charges</i>	7,150	7,150	3,959	3,191
<i>Total County Auditor</i>	<u>187,709</u>	<u>187,709</u>	<u>182,281</u>	<u>5,428</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Benefits</i>	\$ 1,592,620	\$ 1,624,013	\$ 1,624,011	\$ 2
<i>Supplies</i>	3,500	2,393	2,392	1
<i>Other services and charges</i>	335,768	439,173	439,170	3
<i>Capital outlay</i>	413,063	--	--	--
<i>Total Nondepartmental</i>	<u>2,344,951</u>	<u>2,065,579</u>	<u>2,065,573</u>	<u>6</u>
<i>Total General Administration</i>	<u>5,255,466</u>	<u>5,304,621</u>	<u>5,187,401</u>	<u>117,220</u>
<i>Judicial</i>				
<i>District Court</i>				
<i>Personnel services</i>	104,634	121,250	121,154	96
<i>Benefits</i>	19,913	21,054	20,795	259
<i>Supplies</i>	3,000	3,000	2,835	165
<i>Other services and charges</i>	316,250	398,493	359,400	39,093
<i>Total District Court</i>	<u>443,797</u>	<u>543,797</u>	<u>504,184</u>	<u>39,613</u>
<i>District Clerk</i>				
<i>Personnel services</i>	221,504	209,213	209,096	117
<i>Benefits</i>	49,098	49,188	47,611	1,577
<i>Supplies</i>	9,000	8,224	7,224	1,000
<i>Other services and charges</i>	16,100	16,981	16,643	338
<i>Capital outlay</i>	500	500	--	500
<i>Total District Clerk</i>	<u>296,202</u>	<u>284,106</u>	<u>280,574</u>	<u>3,532</u>
<i>County Court at Law</i>				
<i>Personnel services</i>	190,904	195,874	195,872	2
<i>Benefits</i>	41,168	42,283	42,281	2
<i>Supplies</i>	4,200	2,595	2,594	1
<i>Other services and charges</i>	162,026	209,642	209,581	61
<i>Total County Court at Law</i>	<u>398,298</u>	<u>450,394</u>	<u>450,328</u>	<u>66</u>
<i>Justice Court Number One</i>				
<i>Personnel services</i>	84,629	85,424	85,328	96
<i>Benefits</i>	21,098	20,131	19,191	940
<i>Supplies</i>	2,600	2,034	2,034	--
<i>Other services and charges</i>	4,800	5,538	5,218	320
<i>Total Justice Court Number One</i>	<u>113,127</u>	<u>113,127</u>	<u>111,771</u>	<u>1,356</u>
<i>Justice Court Number Two</i>				
<i>Personnel services</i>	81,345	81,380	81,330	50
<i>Benefits</i>	28,868	28,941	28,910	31
<i>Supplies</i>	3,000	3,242	3,170	72
<i>Other services and charges</i>	6,500	6,150	4,176	1,974
<i>Total Justice Court Number Two</i>	<u>119,713</u>	<u>119,713</u>	<u>117,586</u>	<u>2,127</u>
<i>Justice Court Number Three</i>				
<i>Personnel services</i>	73,548	75,064	75,012	52
<i>Benefits</i>	15,041	15,209	14,695	514
<i>Supplies</i>	2,250	853	602	251
<i>Other services and charges</i>	6,600	6,313	5,400	913
<i>Total Justice Court Number Three</i>	<u>97,439</u>	<u>97,439</u>	<u>95,709</u>	<u>1,730</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Justice Court Number Four</i>				
<i>Personnel services</i>	\$ 84,629	\$ 84,629	\$ 84,537	\$ 92
<i>Benefits</i>	26,186	26,186	24,590	1,596
<i>Supplies</i>	2,800	2,800	1,510	1,290
<i>Other services and charges</i>	8,900	8,900	7,189	1,711
<i>Total Justice Court Number Four</i>	<u>122,515</u>	<u>122,515</u>	<u>117,826</u>	<u>4,689</u>
<i>Total Judicial</i>	<u>1,591,091</u>	<u>1,731,091</u>	<u>1,677,978</u>	<u>53,113</u>
<i>County Attorney</i>				
<i>Personnel services</i>	275,856	267,215	267,213	2
<i>Benefits</i>	56,814	54,696	54,696	--
<i>Supplies</i>	5,550	28,138	28,137	1
<i>Other services and charges</i>	13,250	12,173	12,172	1
<i>Total County Attorney</i>	<u>351,470</u>	<u>362,222</u>	<u>362,218</u>	<u>4</u>
<i>Total Legal</i>	<u>351,470</u>	<u>362,222</u>	<u>362,218</u>	<u>4</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	17,000	15,884	15,137	747
<i>Benefits</i>	955	1,052	480	572
<i>Supplies</i>	26,000	26,000	18,002	7,998
<i>Other services and charges</i>	58,400	45,067	41,496	3,571
<i>Total Elections</i>	<u>102,355</u>	<u>88,003</u>	<u>75,115</u>	<u>12,888</u>
<i>Total Elections</i>	<u>102,355</u>	<u>88,003</u>	<u>75,115</u>	<u>12,888</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	180,907	181,805	181,803	2
<i>Benefits</i>	38,623	37,982	37,981	1
<i>Supplies</i>	3,500	3,108	2,502	606
<i>Other services and charges</i>	11,960	12,095	10,677	1,418
<i>Total Tax Assessor Collector</i>	<u>234,990</u>	<u>234,990</u>	<u>232,963</u>	<u>2,027</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	137,847	137,847	137,716	131
<i>Benefits</i>	30,259	30,259	29,863	396
<i>Supplies</i>	4,500	4,500	4,073	427
<i>Other services and charges</i>	11,600	11,600	9,571	2,029
<i>Total County Treasurer</i>	<u>184,206</u>	<u>184,206</u>	<u>181,223</u>	<u>2,983</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	94,006	95,235	95,177	58
<i>Benefits</i>	18,938	19,074	18,998	76
<i>Supplies</i>	5,200	3,835	2,072	1,763
<i>Other services and charges</i>	6,450	6,450	5,204	1,246
<i>Total Personnel and benefits</i>	<u>124,594</u>	<u>124,594</u>	<u>121,451</u>	<u>3,143</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Appraisal District</i>				
<i>Other services and charges</i>	\$ 166,057	\$ 181,060	\$ 181,059	\$ 1
<i>Total Appraisal District</i>	<u>166,057</u>	<u>181,060</u>	<u>181,059</u>	<u>1</u>
<i>Total Financial Administration</i>	<u>709,847</u>	<u>724,850</u>	<u>716,696</u>	<u>8,154</u>
<i>Public facilities</i>				
<i>County Courthouse</i>				
<i>Personnel services</i>	93,418	85,124	85,123	1
<i>Benefits</i>	19,717	17,747	17,747	--
<i>Supplies</i>	26,000	29,482	29,481	1
<i>Other services and charges</i>	61,937	95,726	95,723	3
<i>Capital outlay</i>	40,000	25,535	25,534	1
<i>Total County Courthouse</i>	<u>241,072</u>	<u>253,614</u>	<u>253,608</u>	<u>6</u>
<i>Total Public Facilities</i>	<u>241,072</u>	<u>253,614</u>	<u>253,608</u>	<u>6</u>
<i>Public safety</i>				
<i>Constable Number One</i>				
<i>Personnel services</i>	16,044	16,044	16,028	16
<i>Benefits</i>	7,757	7,757	6,262	1,495
<i>Supplies</i>	2,600	2,600	1,304	1,296
<i>Other services and charges</i>	350	350	216	134
<i>Total Constable Number One</i>	<u>26,751</u>	<u>26,751</u>	<u>23,810</u>	<u>2,941</u>
<i>Constable Number Two</i>				
<i>Personnel services</i>	73,202	73,186	73,134	52
<i>Benefits</i>	30,376	29,870	28,749	1,121
<i>Supplies</i>	2,150	6,155	5,950	205
<i>Other services and charges</i>	10,800	7,317	7,141	176
<i>Total Constable Number Two</i>	<u>116,528</u>	<u>116,528</u>	<u>114,974</u>	<u>1,554</u>
<i>Constable Number Three</i>				
<i>Personnel services</i>	16,044	16,044	16,027	17
<i>Benefits</i>	9,234	9,234	9,025	209
<i>Supplies</i>	1,000	1,000	115	885
<i>Other services and charges</i>	300	300	60	240
<i>Total Constable Number Three</i>	<u>26,578</u>	<u>26,578</u>	<u>25,227</u>	<u>1,351</u>
<i>Constable Number Four</i>				
<i>Personnel services</i>	16,044	16,044	16,027	17
<i>Benefits</i>	6,721	6,721	6,021	700
<i>Supplies</i>	1,550	1,550	(16)	1,566
<i>Other services and charges</i>	200	200	--	200
<i>Total Constable Number Four</i>	<u>24,515</u>	<u>24,515</u>	<u>22,032</u>	<u>2,483</u>
<i>Sheriff</i>				
<i>Personnel services</i>	1,279,964	1,346,113	1,346,108	5
<i>Benefits</i>	308,123	295,237	295,234	3
<i>Supplies</i>	74,000	84,206	84,206	--
<i>Other services and charges</i>	379,000	384,541	384,535	6
<i>Capital outlay</i>	287,500	333,951	333,951	--
<i>Total Sheriff</i>	<u>2,328,587</u>	<u>2,444,048</u>	<u>2,444,034</u>	<u>14</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
Personnel services	\$ 37,844	\$ 37,844	\$ 37,803	\$ 41
Benefits	11,656	11,656	11,415	241
Supplies	3,000	5,376	5,375	1
Other services and charges	3,600	1,224	509	715
Total Department of Public Safety	56,100	56,100	55,102	998
<i>County Jail</i>				
Personnel services	1,336,574	1,260,861	1,251,105	9,756
Benefits	297,038	271,485	267,380	4,105
Supplies	285,700	314,131	301,512	12,619
Other services and charges	213,500	267,166	239,071	28,095
Capital outlay	--	5,990	5,990	--
Total County Jail	2,132,812	2,119,633	2,065,058	54,575
<i>Adult Probation</i>				
Other services and charges	1,925	1,925	170	1,755
Total Adult Probation	1,925	1,925	170	1,755
<i>Cen-Tex Regional Juvenile Board</i>				
Supplies	2,000	2,000	628	1,372
Other services and charges	123,525	113,525	108,185	5,340
Total Cen-Tex Regional Juvenile Board	125,525	115,525	108,813	6,712
<i>Fire Protection</i>				
Personnel services	1,602	382	381	1
Benefits	12,123	10,924	10,924	--
Other services and charges	145,500	152,488	150,886	1,602
Total Fire Protection	159,225	163,794	162,191	1,603
<i>Emergency Management</i>				
Personnel services	64,725	67,085	67,086	(1)
Benefits	32,811	30,375	16,578	13,797
Supplies	4,200	4,200	4,010	190
Other services and charges	14,580	14,656	11,376	3,280
Total Emergency Management	116,316	116,316	99,050	17,266
Total Public Safety	5,114,862	5,211,713	5,120,460	91,253
<i>Health and Welfare</i>				
<i>Social Services</i>				
Other services and charges	81,000	81,000	78,000	3,000
Total Social Services	81,000	81,000	78,000	3,000
<i>Indigent Health Care</i>				
Supplies	18,000	18,000	4,390	13,610
Other services and charges	866,885	534,175	295,560	238,615
Total Indigent Health Care	884,885	552,175	299,950	252,225
<i>Health Department</i>				
Other services and charges	4,000	4,000	3,731	269
Total Health Department	4,000	4,000	3,731	269

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental</i>				
<i>Personnel services</i>	\$ 115,077	\$ 118,455	\$ 118,454	\$ 1
<i>Benefits</i>	26,791	26,970	26,969	1
<i>Supplies</i>	5,700	4,128	4,127	1
<i>Other services and charges</i>	24,720	35,667	35,663	4
<i>Total Environmental</i>	<u>172,288</u>	<u>185,220</u>	<u>185,213</u>	<u>7</u>
<i>Total Health and Welfare</i>	<u>1,142,173</u>	<u>822,395</u>	<u>566,894</u>	<u>255,501</u>
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	1,500	1,500	214	1,286
<i>Total Education - Library</i>	<u>1,500</u>	<u>1,500</u>	<u>214</u>	<u>1,286</u>
<i>Fairgrounds</i>				
<i>Personnel services</i>	133,527	132,121	132,042	79
<i>Benefits</i>	34,046	34,174	33,595	579
<i>Supplies</i>	13,100	10,396	9,348	1,048
<i>Other services and charges</i>	135,000	153,982	151,178	2,804
<i>Capital outlay</i>	14,000	15,930	15,930	--
<i>Total Fairgrounds</i>	<u>329,673</u>	<u>346,603</u>	<u>342,093</u>	<u>4,510</u>
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,001	35,000	1
<i>Total Softball</i>	<u>35,000</u>	<u>35,001</u>	<u>35,000</u>	<u>1</u>
<i>Total Culture and Recreation</i>	<u>366,173</u>	<u>383,104</u>	<u>377,307</u>	<u>5,797</u>
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	112,605	106,981	106,942	39
<i>Benefits</i>	27,410	26,007	24,918	1,089
<i>Supplies</i>	7,000	14,026	12,957	1,069
<i>Other services and charges</i>	22,500	22,500	15,832	6,668
<i>Total Extension Service</i>	<u>169,515</u>	<u>169,514</u>	<u>160,649</u>	<u>8,865</u>
<i>Soil Conservation</i>				
<i>Other services and charges</i>	5,000	5,000	5,000	--
<i>Total Soil Conservation</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
<i>Total Conservation</i>	<u>174,515</u>	<u>174,514</u>	<u>165,649</u>	<u>8,865</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 141,860	\$ 180,439	\$ 180,434	\$ 5
<i>Total Data Processing</i>	<u>141,860</u>	<u>180,439</u>	<u>180,434</u>	<u>5</u>
<i>Total Data Processing</i>	<u>141,860</u>	<u>180,439</u>	<u>180,434</u>	<u>5</u>
Total expenditures	<u>15,190,884</u>	<u>15,236,566</u>	<u>14,683,760</u>	<u>552,806</u>
Excess (deficiency) of receipts over (under) disbursements	<u>388,331</u>	<u>384,031</u>	<u>1,207,984</u>	<u>823,953</u>
Other financing sources (uses):				
<i>Transfers in</i>	4,310	4,310	2,315	(1,995)
<i>Transfers out</i>	(1,167,585)	(1,167,585)	(1,167,585)	--
<i>Sale of capital assets</i>	6,000	13,900	10,458	(3,442)
<i>Total other financing sources (uses)</i>	<u>(1,157,275)</u>	<u>(1,149,375)</u>	<u>(1,154,812)</u>	<u>(5,437)</u>
Net change in unrestricted cash balances	(768,944)	(765,344)	53,172	818,516
Unrestricted cash, January 1	5,756,533	5,756,533	5,756,533	--
Unrestricted cash, December 31	<u>\$ 4,987,589</u>	<u>\$ 4,991,189</u>	<u>\$ 5,809,705</u>	<u>\$ 818,516</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 3,960,794	\$ 3,960,794	\$ 3,978,055	\$ 17,261
<i>Penalty and interest</i>	31,000	31,000	28,810	(2,190)
<i>Total Taxes</i>	<u>3,991,794</u>	<u>3,991,794</u>	<u>4,006,865</u>	<u>15,071</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	59,000	59,000	492,830	433,830
<i>Total Intergovernmental</i>	<u>59,000</u>	<u>59,000</u>	<u>492,830</u>	<u>433,830</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	815,000	815,000	769,603	(45,397)
<i>Total Licenses, permits and fees</i>	<u>815,000</u>	<u>815,000</u>	<u>769,603</u>	<u>(45,397)</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	300,000	300,000	279,539	(20,461)
<i>Total Fines and forfeitures</i>	<u>300,000</u>	<u>300,000</u>	<u>279,539</u>	<u>(20,461)</u>
<i>Interest</i>				
<i>Interest</i>	800	800	565	(235)
<i>Total Interest</i>	<u>800</u>	<u>800</u>	<u>565</u>	<u>(235)</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	--	--	30,626	30,626
<i>Total Miscellaneous</i>	<u>--</u>	<u>--</u>	<u>30,626</u>	<u>30,626</u>
<i>Total receipts</i>	<u>5,166,594</u>	<u>5,166,594</u>	<u>5,580,028</u>	<u>413,434</u>
Disbursements:				
<i>Current:</i>				
<i>Public transportation</i>				
<i>Personnel services</i>	1,087,011	1,046,762	1,046,759	3
<i>Benefits</i>	620,321	566,226	566,223	3
<i>Supplies</i>	480,700	347,731	347,726	5
<i>Other services and charges</i>	678,112	644,188	644,176	12
<i>Capital outlay</i>	2,347,000	3,325,157	3,325,156	1
<i>Total Public Transportation</i>	<u>5,213,144</u>	<u>5,930,064</u>	<u>5,930,040</u>	<u>24</u>
<i>Total expenditures</i>	<u>5,213,144</u>	<u>5,930,064</u>	<u>5,930,040</u>	<u>24</u>
<i>Excess (deficiency) of receipts over (under) disbursements</i>	<u>(46,550)</u>	<u>(763,470)</u>	<u>(350,012)</u>	<u>413,458</u>
<i>Other financing sources (uses):</i>				
<i>Sale of capital assets</i>	9,000	9,000	10,095	1,095
<i>Total other financing sources (uses)</i>	<u>9,000</u>	<u>9,000</u>	<u>10,095</u>	<u>(1,095)</u>
<i>Net change in unrestricted cash balances</i>	<u>(37,550)</u>	<u>(754,470)</u>	<u>(339,917)</u>	<u>414,553</u>
<i>Unrestricted cash, January 1</i>	<u>2,191,530</u>	<u>2,191,530</u>	<u>2,191,530</u>	<u>--</u>
<i>Unrestricted cash, December 31</i>	<u>\$ 2,153,980</u>	<u>\$ 1,437,060</u>	<u>\$ 1,851,613</u>	<u>\$ 414,553</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Charges for services</i>				
<i>Charges to customers</i>	\$ 2,325,000	\$ 2,351,145	\$ 2,445,538	\$ 94,393
<i>Total Charges for services</i>	<u>2,325,000</u>	<u>2,351,145</u>	<u>2,445,538</u>	<u>94,393</u>
<i>Interest</i>				
<i>Interest</i>	300	300	285	(15)
<i>Total Interest</i>	<u>300</u>	<u>300</u>	<u>285</u>	<u>(15)</u>
<i>Miscellaneous</i>				
<i>Contributions and donations</i>	--	--	1,023	1,023
<i>Miscellaneous</i>	300,000	453,523	670,710	217,187
<i>Total Miscellaneous</i>	<u>300,000</u>	<u>453,523</u>	<u>671,733</u>	<u>218,210</u>
<i>Total receipts</i>	<u>2,625,300</u>	<u>2,804,968</u>	<u>3,117,556</u>	<u>312,588</u>
Disbursements:				
Current:				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,632,311	1,909,308	1,909,305	3
<i>Benefits</i>	751,358	721,854	721,850	4
<i>Supplies</i>	146,500	179,025	179,022	3
<i>Other services and charges</i>	419,660	421,040	421,036	4
<i>Capital outlay</i>	193,500	318,350	318,350	--
<i>Total Emergency Medical Services</i>	<u>3,143,329</u>	<u>3,549,577</u>	<u>3,549,563</u>	<u>14</u>
<i>Total Health and Welfare</i>	<u>3,143,329</u>	<u>3,549,577</u>	<u>3,549,563</u>	<u>14</u>
<i>Total expenditures</i>	<u>3,143,329</u>	<u>3,549,577</u>	<u>3,549,563</u>	<u>14</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(518,029)</u>	<u>(744,609)</u>	<u>(432,007)</u>	<u>312,602</u>
Other financing sources (uses):				
<i>Transfers in</i>	518,029	518,029	518,029	--
<i>Total other financing sources (uses)</i>	<u>518,029</u>	<u>518,029</u>	<u>518,029</u>	<u>--</u>
Net change in unrestricted cash balances	--	(226,580)	86,022	312,602
Unrestricted cash, January 1	390,305	390,305	390,305	--
Unrestricted cash, December 31	<u>\$ 390,305</u>	<u>\$ 163,725</u>	<u>\$ 476,327</u>	<u>\$ 312,602</u>

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

	Plan Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total pension liability:										
Service cost	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,718,473	2,510,217	--	--	--	--	--	--	--	--
Changes of benefit terms	(135,668)	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(270,354)	69,519	--	--	--	--	--	--	--	--
Changes of assumptions	359,360	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,349,814)	(1,273,187)	--	--	--	--	--	--	--	--
Net change in total pension liability	2,605,516	2,411,346	--	--	--	--	--	--	--	--
Total pension liability - beginning	33,484,234	31,072,888	--	--	--	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 36,089,750</u>	<u>\$ 33,484,234</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position:										
Contributions - employer	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	654,745	587,496	--	--	--	--	--	--	--	--
Net investment income	(149,552)	1,956,527	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,349,614)	(1,273,187)	--	--	--	--	--	--	--	--
Administrative expense	(22,465)	(23,112)	--	--	--	--	--	--	--	--
Other	(75,338)	(55,733)	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	179,260	2,222,628	--	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	31,091,550	28,868,922	--	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 31,270,810</u>	<u>\$ 31,091,550</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ 4,818,940</u>	<u>\$ 2,392,684</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	86.65%	92.85%	--	--	--	--	--	--	--	--
Covered-employee payroll	\$ 9,353,495	\$ 8,392,795	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	51.52%	28.51%	--	--	--	--	--	--	--	--

Notes to Schedule:

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

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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Actuarially determined contribution	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494	\$ 838,134	\$ 804,713	\$ 755,219	\$ 756,591	\$ 728,264	\$ 636,745
Contributions in relation to the actuarially determined contribution	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)	(838,134)	(804,713)	(755,219)	(756,591)	(728,264)	(636,745)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 10,166,145	\$ 9,353,495	\$ 8,392,795	\$ 7,738,451	\$ 7,326,347	\$ 7,349,000	\$ 7,025,296	\$ 7,051,177	\$ 6,942,459	\$ 6,342,079
Contributions as a percentage of covered-employee payroll	11.44%	11.99%	12.28%	11.74%	11.44%	10.95%	10.75%	10.73%	10.49%	10.04%

Valuation date: 12/31/15

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

Methods and assumptions used to determine contribution rates:

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

Notes to Schedule

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

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2016

A. Budgetary Information

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

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

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

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

B. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$53,172	\$464,927	(\$349,076)	\$169,023
Road and Bridge	(339,917)	2,310,194	(94,262)	1,876,015
Emergency Medical Services	86,022	(78,819)	121,645	128,848
Hwy 290/36	(27,475)	--	(134,074)	(161,549)
JP Technology Fund	6,629	--	--	6,629
District Attorney	99,408	611	(6,753)	93,266
District Attorney Hot Check	(1,107)	--	--	(1,107)
EMS Donations	11,868	--	4,406	16,274
Child Foster Care	(850)	--	--	(850)
District Attorney Forfeiture	(3,571)	--	--	(3,571)
Sheriff Forfeiture Fund	3	--	--	3
County Clerk Record Management	20,345	--	--	20,345
OPEB Funding	333	--	--	333
Records Management District Clerk	5,041	--	--	5,041
County and District Court Technology	2,106	--	--	2,106

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2016

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
Record Preservation	(11,670)	--	9,694	(1,976)
Archive Fee - County Clerk	29,649	1	--	29,650
Personnel Employee Testing	392	1	--	393
Constable #1 Training Fund	(142)	--	--	(142)
Constable #2 Training Fund	(148)	--	--	(148)
Constable #3 Training Fund	393	--	(1)	392
Constable #4 Training Fund	(275)	--	--	(275)
Courthouse Security	11,514	--	(2,740)	8,774
Tobacco Settlement	15,641	--	(1)	15,640
Clerks Election	3,666	--	--	3,666
Bail Bond Fund	(210)	--	(1)	(211)
SO Training Fund	6,759	--	--	6,759
Sheriff's Donation	15,951	--	--	15,951
Hotel/Motel Fund	(40,051)	--	--	(40,051)
Healthy County Rewards	(1,537)	--	--	(1,537)
Tax Note Series 2007	93,617	5,316	(6,054)	92,879

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2016:

Special Revenue Funds	
Community Development Program	\$25,748

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

D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
District Attorney Forfeiture	\$10,832
Sheriff Forfeiture Fund	2,775
Constable #1 Training Fund	312
Constable #2 Training Fund	374
Courthouse Security	969
Healthy County Rewards	1,329

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2016

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

The funding status of the OPEB plan as of December 31, 2016, follows:

Fiscal Year	12/31/16	12/31/15	12/31/14
Actuarial Valuation of Assets (AVA)	\$ --	\$ --	\$ --
Actuarial Accrued Liability (AAL)	3,853,180	3,646,503	3,646,503
Unfunded Actuarial Accrued Asset	0	0	0
Funded Ratio	0	0	0
Annual Covered Payroll	9,208,531	7,602,610	7,602,610
UAAL as % of payroll	41.84%	47.96%	41.96%

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

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE

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

FIDUCIARY FUNDS

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2016

	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>	\$ 2,726,822	\$ 738,279	\$ 3,465,101
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	158,384	158,384
<i>Prepaid items</i>	611	--	611
Restricted assets:			
<i>Cash and cash equivalents</i>	--	399,222	399,222
Total Assets	<u>\$ 2,727,433</u>	<u>\$ 1,295,885</u>	<u>\$ 4,023,318</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 67,786	\$ --	\$ 67,786
<i>Accrued liabilities and other payables</i>	2,927	--	2,927
<i>Due to other funds</i>	134,074	--	134,074
Total Liabilities	<u>204,787</u>	<u>--</u>	<u>204,787</u>
Deferred Inflows of Resources:			
<i>Deferred revenue</i>	--	157,118	157,118
<i>Taxes collected in advance</i>	--	399,222	399,222
Total Deferred Inflows of Resources	<u>--</u>	<u>556,340</u>	<u>556,340</u>
Fund balances:			
<i>Nonspendable</i>	611	--	611
<i>Restricted</i>	1,989,633	739,545	2,729,178
<i>Committed</i>	532,402	--	532,402
Total fund balances	<u>2,522,646</u>	<u>739,545</u>	<u>3,262,191</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,727,433</u>	<u>\$ 1,295,885</u>	<u>\$ 4,023,318</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue Funds	Debt Service Fund Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 123,233	\$ 528,419	\$ 651,652
<i>Intergovernmental</i>	534,209	--	534,209
<i>Charges for services</i>	242,337	--	242,337
<i>Interest</i>	2,852	1,235	4,087
<i>Miscellaneous</i>	158,579	--	158,579
Total revenues	<u>1,061,210</u>	<u>529,654</u>	<u>1,590,864</u>
Expenditures:			
Current:			
<i>General administration</i>	110,312	--	110,312
<i>Judicial</i>	24,108	--	24,108
<i>Legal</i>	1,033,221	--	1,033,221
<i>Financial administration</i>	14,621	--	14,621
<i>Public facilities</i>	13,208	--	13,208
<i>Public safety</i>	26,130	--	26,130
<i>Public transportation</i>	161,700	--	161,700
<i>Health and welfare</i>	104,104	--	104,104
<i>Culture and recreation</i>	163,555	--	163,555
Debt service:			
<i>Principal</i>	--	295,000	295,000
<i>Interest and fiscal charges</i>	--	141,775	141,775
Total expenditures	<u>1,650,959</u>	<u>436,775</u>	<u>2,087,734</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(589,749)</u>	<u>92,879</u>	<u>(496,870)</u>
Other financing sources (uses):			
<i>Transfers in</i>	649,556	--	649,556
<i>Transfers out</i>	(2,315)	--	(2,315)
<i>Sale of capital assets</i>	3,976	--	3,976
Total other financing sources (uses)	<u>651,217</u>	<u>--</u>	<u>651,217</u>
Net change in fund balances	61,468	92,879	154,347
Fund balances, January 1	2,461,178	646,666	3,107,844
Fund balances, December 31	<u>\$ 2,522,646</u>	<u>\$ 739,545</u>	<u>\$ 3,262,191</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	<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>	\$ 354,000	\$ 82,654	\$ 202,917	\$ 5,163
Receivables (net of allowances for uncollectibles):				
<i>Prepaid items</i>	--	--	611	--
Restricted assets:				
Total Assets	<u>\$ 354,000</u>	<u>\$ 82,654</u>	<u>\$ 203,528</u>	<u>\$ 5,163</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 65,046	\$ --
<i>Accrued liabilities and other payables</i>	--	--	1,141	--
<i>Due to other funds</i>	134,074	--	--	--
Total Liabilities	<u>134,074</u>	<u>--</u>	<u>66,187</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	611	--
<i>Restricted</i>	219,926	82,654	136,730	5,163
<i>Committed</i>	--	--	--	--
Total fund balances	<u>219,926</u>	<u>82,654</u>	<u>137,341</u>	<u>5,163</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 354,000</u>	<u>\$ 82,654</u>	<u>\$ 203,528</u>	<u>\$ 5,163</u>

<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>
\$ 141,998	\$ 135,396	\$ 34,814	\$ 38,706	\$ 15,867
--	--	--	--	--
<u>\$ 141,998</u>	<u>\$ 135,396</u>	<u>\$ 34,814</u>	<u>\$ 38,706</u>	<u>\$ 15,867</u>
\$ --	\$ --	\$ --	\$ --	\$ --
1,786	--	--	--	--
--	--	--	--	--
<u>1,786</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	34,814	38,706	15,867
140,212	135,396	--	--	--
<u>140,212</u>	<u>135,396</u>	<u>34,814</u>	<u>38,706</u>	<u>15,867</u>
<u>\$ 141,998</u>	<u>\$ 135,396</u>	<u>\$ 34,814</u>	<u>\$ 38,706</u>	<u>\$ 15,867</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>C.C. Record Management Preservation</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 104,385	\$ 32,844	\$ 1,683	\$ 128,384
Receivables (net of allowances for uncollectibles):				
<i>Prepaid items</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 104,385</u>	<u>\$ 32,844</u>	<u>\$ 1,683</u>	<u>\$ 128,384</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, 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>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	104,385	32,844	1,683	128,384
<i>Committed</i>	--	--	--	--
Total fund balances	<u>104,385</u>	<u>32,844</u>	<u>1,683</u>	<u>128,384</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 104,385</u>	<u>\$ 32,844</u>	<u>\$ 1,683</u>	<u>\$ 128,384</u>

<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>	<u>County and District Court Technology</u>	<u>Record Preservation</u>	<u>Archive Fee County Clerk</u>
\$ 221,270	\$ 31,371	\$ 14,792	\$ 222,272	\$ 91,741
--	--	--	--	--
<u>\$ 221,270</u>	<u>\$ 31,371</u>	<u>\$ 14,792</u>	<u>\$ 222,272</u>	<u>\$ 91,741</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	31,371	14,792	222,272	91,741
<u>221,270</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>221,270</u>	<u>31,371</u>	<u>14,792</u>	<u>222,272</u>	<u>91,741</u>
<u>\$ 221,270</u>	<u>\$ 31,371</u>	<u>\$ 14,792</u>	<u>\$ 222,272</u>	<u>\$ 91,741</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	<u>Personnel Employee Testing</u>	<u>Constable #1 Training Fund</u>	<u>Constable #2 Training Fund</u>	<u>Constable #3 Training Fund</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,954	\$ 2,731	\$ 17	\$ 7,215
Receivables (net of allowances for uncollectibles):				
<i>Prepaid items</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 2,954</u>	<u>\$ 2,731</u>	<u>\$ 17</u>	<u>\$ 7,215</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, 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>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	2,731	17	7,215
<i>Committed</i>	2,954	--	--	--
Total fund balances	<u>2,954</u>	<u>2,731</u>	<u>17</u>	<u>7,215</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 2,954</u>	<u>\$ 2,731</u>	<u>\$ 17</u>	<u>\$ 7,215</u>

Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
\$ 6,077	\$ 147,638	\$ 13,080	\$ 15,896	\$ 537
--	--	--	--	--
<u>\$ 6,077</u>	<u>\$ 147,638</u>	<u>\$ 13,080</u>	<u>\$ 15,896</u>	<u>\$ 537</u>
\$ --	\$ 2,740	\$ --	\$ --	\$ --
--	--	--	--	--
--	2,740	--	--	--
--	--	--	--	--
6,077	144,898	13,080	15,896	537
--	--	--	--	--
<u>6,077</u>	<u>144,898</u>	<u>13,080</u>	<u>15,896</u>	<u>537</u>
<u>\$ 6,077</u>	<u>\$ 147,638</u>	<u>\$ 13,080</u>	<u>\$ 15,896</u>	<u>\$ 537</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Community Development Program	Tobacco Settlement	Clerks Election	HAVA Grant Equipment
ASSETS				
<i>Cash and cash equivalents</i>	\$ 591	\$ 367,395	\$ 26,841	\$ 3,440
Receivables (net of allowances for uncollectibles):				
<i>Prepaid items</i>	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 591</u>	<u>\$ 367,395</u>	<u>\$ 26,841</u>	<u>\$ 3,440</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, 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>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	591	367,395	--	3,440
<i>Committed</i>	--	--	26,841	--
Total fund balances	<u>591</u>	<u>367,395</u>	<u>26,841</u>	<u>3,440</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$ 591</u>	<u>\$ 367,395</u>	<u>\$ 26,841</u>	<u>\$ 3,440</u>

<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>	<u>SO Training Fund</u>	<u>Sheriff's Donations</u>	<u>Hotel Motel Tax</u>
\$ 26,960	\$ 5,729	\$ 17,841	\$ 111,254	\$ 98,784
--	--	--	--	--
<u>\$ 26,960</u>	<u>\$ 5,729</u>	<u>\$ 17,841</u>	<u>\$ 111,254</u>	<u>\$ 98,784</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
26,960	--	17,841	111,254	98,784
--	5,729	--	--	--
<u>26,960</u>	<u>5,729</u>	<u>17,841</u>	<u>111,254</u>	<u>98,784</u>
<u>\$ 26,960</u>	<u>\$ 5,729</u>	<u>\$ 17,841</u>	<u>\$ 111,254</u>	<u>\$ 98,784</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2016

	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,522	\$ 10,063	\$ 2,726,822
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Prepaid items</i>	--	--	611
Restricted assets:			
Total Assets	<u>\$ 1,522</u>	<u>\$ 10,063</u>	<u>\$ 2,727,433</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ 67,786
<i>Accrued liabilities and other payables</i>	--	--	2,927
<i>Due to other funds</i>	--	--	134,074
Total Liabilities	<u>--</u>	<u>--</u>	<u>204,787</u>
Fund balances:			
<i>Nonspendable</i>	--	--	611
<i>Restricted</i>	1,522	10,063	1,989,633
<i>Committed</i>	--	--	532,402
Total fund balances	<u>1,522</u>	<u>10,063</u>	<u>2,522,646</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,522</u>	<u>\$ 10,063</u>	<u>\$ 2,727,433</u>

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WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	HWY 290/36	JP Technology	District Attorney	District Attorney Hot Check
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	468,884	--
Charges for services	--	10,019	--	579
Interest	151	--	--	9
Miscellaneous	--	--	13,303	--
Total revenues	<u>151</u>	<u>10,019</u>	<u>482,187</u>	<u>588</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	3,390	--	--
Legal	--	--	1,017,477	1,695
Financial administration	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	161,700	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Total expenditures	<u>161,700</u>	<u>3,390</u>	<u>1,017,477</u>	<u>1,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(161,549)</u>	<u>6,629</u>	<u>(535,290)</u>	<u>(1,107)</u>
Other financing sources (uses):				
Transfers in	--	--	628,556	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>628,556</u>	<u>--</u>
Net change in fund balances	(161,549)	6,629	93,266	(1,107)
Fund balances, January 1	381,475	76,025	44,075	6,270
Fund balances, December 31	<u>\$ 219,926</u>	<u>\$ 82,654</u>	<u>\$ 137,341</u>	<u>\$ 5,163</u>

EMS Donations	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	11,301	5,176	--
14	--	482	--	--
97,644	1,801	--	--	6,099
<u>97,658</u>	<u>1,801</u>	<u>11,783</u>	<u>5,176</u>	<u>6,099</u>
--	2,925	11,979	--	--
--	--	--	--	--
--	--	--	105	--
--	--	--	--	--
--	--	--	--	4,194
--	--	--	--	--
81,384	--	--	--	--
--	--	--	--	--
<u>81,384</u>	<u>2,925</u>	<u>11,979</u>	<u>105</u>	<u>4,194</u>
16,274	(1,124)	(196)	5,071	1,905
--	--	--	--	--
--	--	--	(2,315)	--
--	--	--	--	--
--	--	--	(2,315)	--
16,274	(1,124)	(196)	2,756	1,905
123,938	136,520	35,010	35,950	13,962
<u>\$ 140,212</u>	<u>\$ 135,396</u>	<u>\$ 34,814</u>	<u>\$ 38,706</u>	<u>\$ 15,867</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	7,996	--	74,952
<i>Interest</i>	155	64	3	161
<i>Miscellaneous</i>	853	--	--	--
Total revenues	<u>1,008</u>	<u>8,060</u>	<u>3</u>	<u>75,113</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	54,768
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	12,832	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	2,775	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	7,858	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>7,858</u>	<u>12,832</u>	<u>2,775</u>	<u>54,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,850)</u>	<u>(4,772)</u>	<u>(2,772)</u>	<u>20,345</u>
Other financing sources (uses):				
<i>Transfers in</i>	6,000	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	1,201	2,775	--
Total other financing sources (uses)	<u>6,000</u>	<u>1,201</u>	<u>2,775</u>	<u>--</u>
Net change in fund balances	(850)	(3,571)	3	20,345
Fund balances, January 1	105,235	36,415	1,680	108,039
Fund balances, December 31	<u>\$ 104,385</u>	<u>\$ 32,844</u>	<u>\$ 1,683</u>	<u>\$ 128,384</u>

OPEB Funding	Records Management Preservation DC	County and District Court Technology	Record Preservation	Archive Fee County Clerk
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	6,309	2,106	15,849	69,339
333	43	--	362	--
--	--	--	--	--
<u>333</u>	<u>6,352</u>	<u>2,106</u>	<u>16,211</u>	<u>69,339</u>
--	--	--	--	39,689
--	1,311	--	18,187	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,311</u>	<u>--</u>	<u>18,187</u>	<u>39,689</u>
<u>333</u>	<u>5,041</u>	<u>2,106</u>	<u>(1,976)</u>	<u>29,650</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
333	5,041	2,106	(1,976)	29,650
220,937	26,330	12,686	224,248	62,091
<u>\$ 221,270</u>	<u>\$ 31,371</u>	<u>\$ 14,792</u>	<u>\$ 222,272</u>	<u>\$ 91,741</u>

WASHINGTON COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016*

	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	665	725	665
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	14	5	1	11
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>14</u>	<u>670</u>	<u>726</u>	<u>676</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	14,621	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	812	874	284
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>14,621</u>	<u>812</u>	<u>874</u>	<u>284</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(14,607)</u>	 <u>(142)</u>	 <u>(148)</u>	 <u>392</u>
Other financing sources (uses):				
<i>Transfers in</i>	15,000	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 393	 (142)	 (148)	 392
 Fund balances, January 1	 2,561	 2,873	 165	 6,823
Fund balances, December 31	<u>\$ 2,954</u>	<u>\$ 2,731</u>	<u>\$ 17</u>	<u>\$ 7,215</u>

Constable #4 Training Fund	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	21,982	4,559	--	--
10	--	--	24	1
--	--	--	3,228	--
<u>10</u>	<u>21,982</u>	<u>4,559</u>	<u>3,252</u>	<u>1</u>
--	--	--	92	--
--	--	--	--	--
--	--	--	--	--
--	13,208	--	--	--
285	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>285</u>	<u>13,208</u>	<u>--</u>	<u>92</u>	<u>--</u>
<u>(275)</u>	<u>8,774</u>	<u>4,559</u>	<u>3,160</u>	<u>1</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(275)</u>	<u>8,774</u>	<u>4,559</u>	<u>3,160</u>	<u>1</u>
6,352	136,124	8,521	12,736	536
<u>\$ 6,077</u>	<u>\$ 144,898</u>	<u>\$ 13,080</u>	<u>\$ 15,896</u>	<u>\$ 537</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Community Development Program	Tobacco Settlement	Clerks Election	HAVA Grant Equipment
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	41,358	15,177	--	--
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	2	463	43	--
<i>Miscellaneous</i>	--	--	4,482	--
Total revenues	<u>41,360</u>	<u>15,640</u>	<u>4,525</u>	<u>--</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	859	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Financial administration</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	14,862	--	--	--
<i>Culture and recreation</i>	--	--	--	--
Total expenditures	<u>14,862</u>	<u>--</u>	<u>859</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,498</u>	<u>15,640</u>	<u>3,666</u>	<u>--</u>
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	26,498	15,640	3,666	--
Fund balances, January 1	(25,907)	351,755	23,175	3,440
Fund balances, December 31	<u>\$ 591</u>	<u>\$ 367,395</u>	<u>\$ 26,841</u>	<u>\$ 3,440</u>

Rural Health Pilot Program	Bail Bond	SO Training Fund	Sheriff's Donations	Hotel Motel Tax
\$ --	\$ --	\$ --	\$ --	\$ 123,233
--	--	6,735	--	--
--	1,000	--	--	--
41	9	24	148	271
--	--	--	30,380	--
<u>41</u>	<u>1,009</u>	<u>6,759</u>	<u>30,528</u>	<u>123,504</u>
--	--	--	--	--
--	1,220	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	14,577	--
--	--	--	--	--
--	--	--	--	163,555
<u>--</u>	<u>1,220</u>	<u>--</u>	<u>14,577</u>	<u>163,555</u>
41	(211)	6,759	15,951	(40,051)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
41	(211)	6,759	15,951	(40,051)
26,919	5,940	11,082	95,303	138,835
<u>\$ 26,960</u>	<u>\$ 5,729</u>	<u>\$ 17,841</u>	<u>\$ 111,254</u>	<u>\$ 98,784</u>

WASHINGTON COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ 123,233
<i>Intergovernmental</i>	--	--	534,209
<i>Charges for services</i>	--	11,170	242,337
<i>Interest</i>	3	5	2,852
<i>Miscellaneous</i>	789	--	158,579
Total revenues	<u>792</u>	<u>11,175</u>	<u>1,061,210</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	110,312
<i>Judicial</i>	--	--	24,108
<i>Legal</i>	--	1,112	1,033,221
<i>Financial administration</i>	--	--	14,621
<i>Public facilities</i>	--	--	13,208
<i>Public safety</i>	2,329	--	26,130
<i>Public transportation</i>	--	--	161,700
<i>Health and welfare</i>	--	--	104,104
<i>Culture and recreation</i>	--	--	163,555
Total expenditures	<u>2,329</u>	<u>1,112</u>	<u>1,650,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,537)</u>	<u>10,063</u>	<u>(589,749)</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	--	649,556
<i>Transfers out</i>	--	--	(2,315)
<i>Sale of capital assets</i>	--	--	3,976
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>651,217</u>
Net change in fund balances	<u>(1,537)</u>	<u>10,063</u>	<u>61,468</u>
Fund balances, January 1	<u>3,059</u>	<u>--</u>	<u>2,461,178</u>
Fund balances, December 31	<u>\$ 1,522</u>	<u>\$ 10,063</u>	<u>\$ 2,522,646</u>

WASHINGTON COUNTY, TEXAS
HWY 290/36
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 1,200	\$ 151	\$ (1,049)
Total Interest	<u>1,200</u>	<u>151</u>	<u>(1,049)</u>
Total receipts	<u>1,200</u>	<u>151</u>	<u>(1,049)</u>
Disbursements:			
Current:			
Public transportation			
Capital outlay	161,700	27,626	134,074
Total Public Transportation	<u>161,700</u>	<u>27,626</u>	<u>134,074</u>
Total expenditures	<u>161,700</u>	<u>27,626</u>	<u>134,074</u>
Net change in unrestricted cash balances	(160,500)	(27,475)	133,025
Unrestricted cash, January 1	381,475	381,475	--
Unrestricted cash, December 31	<u>\$ 220,975</u>	<u>\$ 354,000</u>	<u>\$ 133,025</u>

WASHINGTON COUNTY, TEXAS
 JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Justice court number one fees	\$ 3,000	\$ 2,379	\$ (621)
Justice court number two fees	1,400	1,669	269
Justice court number three fees	1,600	2,532	932
Justice court number four fees	3,200	3,440	240
Total Charges for services	<u>9,200</u>	<u>10,019</u>	<u>819</u>
Total receipts	<u>9,200</u>	<u>10,019</u>	<u>819</u>
Disbursements:			
Current:			
Judicial			
Justice Court Number One			
Supplies	2,890	1,478	1,412
Other services and charges	7,610	1,912	5,698
Total Justice Court Number One	<u>10,500</u>	<u>3,390</u>	<u>7,110</u>
Total Judicial	<u>10,500</u>	<u>3,390</u>	<u>7,110</u>
Total expenditures	<u>10,500</u>	<u>3,390</u>	<u>7,110</u>
Net change in unrestricted cash balances	(1,300)	6,629	7,929
Unrestricted cash, January 1	76,025	76,025	--
Unrestricted cash, December 31	<u>\$ 74,725</u>	<u>\$ 82,654</u>	<u>\$ 7,929</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
Federal shared revenues	\$ 1,047,592	\$ 1,062,022	\$ 14,430
State shared revenues	37,210	36,558	(652)
Total Intergovernmental	<u>1,084,802</u>	<u>1,098,580</u>	<u>13,778</u>
Miscellaneous			
Miscellaneous	--	13,303	13,303
Total Miscellaneous	<u>--</u>	<u>13,303</u>	<u>13,303</u>
Total receipts	<u>1,084,802</u>	<u>1,111,883</u>	<u>27,081</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Personnel services	678,542	645,812	32,730
Benefits	258,977	245,807	13,170
Supplies	16,000	15,151	849
Other services and charges	96,283	71,040	25,243
Capital outlay	35,000	34,665	335
Total District Attorney	<u>1,084,802</u>	<u>1,012,475</u>	<u>72,327</u>
Total Legal	<u>1,084,802</u>	<u>1,012,475</u>	<u>72,327</u>
Total expenditures	<u>1,084,802</u>	<u>1,012,475</u>	<u>72,327</u>
Net change in unrestricted cash balances	--	99,408	99,408
Unrestricted cash, January 1	103,509	103,509	--
Unrestricted cash, December 31	<u>\$ 103,509</u>	<u>\$ 202,917</u>	<u>\$ 99,408</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY HOT CHECK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 5,000	\$ 579	\$ (4,421)
Total Charges for services	<u>5,000</u>	<u>579</u>	<u>(4,421)</u>
Interest			
Interest	10	9	(1)
Total Interest	<u>10</u>	<u>9</u>	<u>(1)</u>
Total receipts	<u>5,010</u>	<u>588</u>	<u>(4,422)</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	1,800	1,695	105
Total District Attorney	<u>1,800</u>	<u>1,695</u>	<u>105</u>
Total Legal	<u>1,800</u>	<u>1,695</u>	<u>105</u>
Total expenditures	<u>1,800</u>	<u>1,695</u>	<u>105</u>
Net change in unrestricted cash balances	3,210	(1,107)	(4,317)
Unrestricted cash, January 1	6,270	6,270	--
Unrestricted cash, December 31	<u>\$ 9,480</u>	<u>\$ 5,163</u>	<u>\$ (4,317)</u>

WASHINGTON COUNTY, TEXAS
EMS DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 100	\$ 14	\$ (86)
Total Interest	<u>100</u>	<u>14</u>	<u>(86)</u>
Miscellaneous			
Contributions and donations	50,000	97,999	47,999
Miscellaneous	--	1,431	1,431
Total Miscellaneous	<u>50,000</u>	<u>99,430</u>	<u>49,430</u>
Total receipts	<u>50,100</u>	<u>99,444</u>	<u>49,344</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Personnel services	2,069	2,066	3
Benefits	11,060	11,060	--
Supplies	36,984	36,983	1
Other services and charges	33,962	33,961	1
Capital outlay	3,506	3,506	--
Total Emergency Medical Services	<u>87,581</u>	<u>87,576</u>	<u>5</u>
Total Health and Welfare	<u>87,581</u>	<u>87,576</u>	<u>5</u>
Total expenditures	<u>87,581</u>	<u>87,576</u>	<u>5</u>
Net change in unrestricted cash balances	(37,481)	11,868	49,349
Unrestricted cash, January 1	130,130	130,130	--
Unrestricted cash, December 31	<u>\$ 92,649</u>	<u>\$ 141,998</u>	<u>\$ 49,349</u>

WASHINGTON COUNTY, TEXAS
 CHILD FOSTER CARE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 150	\$ 155	\$ 5
Total Interest	<u>150</u>	<u>155</u>	<u>5</u>
Miscellaneous			
Miscellaneous	2,000	853	(1,147)
Total Miscellaneous	<u>2,000</u>	<u>853</u>	<u>(1,147)</u>
Total receipts	<u>2,150</u>	<u>1,008</u>	<u>(1,142)</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	3,212	1,835	1,377
Other services and charges	9,188	6,023	3,165
Total Social Services	<u>12,400</u>	<u>7,858</u>	<u>4,542</u>
Total Health and Welfare	<u>12,400</u>	<u>7,858</u>	<u>4,542</u>
Total expenditures	<u>12,400</u>	<u>7,858</u>	<u>4,542</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(10,250)</u>	<u>(6,850)</u>	<u>3,400</u>
Other financing sources (uses):			
Transfers in	1,000	6,000	5,000
Total other financing sources (uses)	<u>1,000</u>	<u>6,000</u>	<u>5,000</u>
Net change in unrestricted cash balances	(9,250)	(850)	8,400
Unrestricted cash, January 1	105,235	105,235	--
Unrestricted cash, December 31	<u>\$ 95,985</u>	<u>\$ 104,385</u>	<u>\$ 8,400</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 5,000	\$ 7,996	\$ 2,996
Total Charges for services	<u>5,000</u>	<u>7,996</u>	<u>2,996</u>
Interest			
Interest	15	65	50
Total Interest	<u>15</u>	<u>65</u>	<u>50</u>
Total receipts	<u>5,015</u>	<u>9,261</u>	<u>4,246</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	1,000	--	1,000
Capital outlay	1,000	12,832	(11,832)
Total District Attorney	<u>2,000</u>	<u>12,832</u>	<u>(10,832)</u>
Total Legal	<u>2,000</u>	<u>12,832</u>	<u>(10,832)</u>
Total expenditures	<u>2,000</u>	<u>12,832</u>	<u>(10,832)</u>
Net change in unrestricted cash balances	3,015	(3,571)	(6,586)
Unrestricted cash, January 1	36,415	36,415	--
Unrestricted cash, December 31	<u>\$ 39,430</u>	<u>\$ 32,844</u>	<u>\$ (6,586)</u>

WASHINGTON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 750	\$ --	\$ (750)
Total Charges for services	<u>750</u>	<u>--</u>	<u>(750)</u>
Interest			
Interest	5	3	(2)
Total Interest	<u>5</u>	<u>3</u>	<u>(2)</u>
Total receipts	<u>755</u>	<u>3</u>	<u>(752)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Other services and charges	--	2,775	(2,775)
Total Sheriff	<u>--</u>	<u>2,775</u>	<u>(2,775)</u>
Total Public Safety	<u>--</u>	<u>2,775</u>	<u>(2,775)</u>
Total expenditures	<u>--</u>	<u>2,775</u>	<u>(2,775)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>755</u>	<u>(2,772)</u>	<u>(3,527)</u>
Other financing sources (uses):			
Sale of capital assets	--	2,775	2,775
Total other financing sources (uses)	<u>--</u>	<u>2,775</u>	<u>2,775</u>
Net change in unrestricted cash balances	755	3	(752)
Unrestricted cash, January 1	1,680	1,680	--
Unrestricted cash, December 31	<u>\$ 2,435</u>	<u>\$ 1,683</u>	<u>\$ (752)</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 72,500	\$ 74,952	\$ 2,452
<i>Total Charges for services</i>	<u>72,500</u>	<u>74,952</u>	<u>2,452</u>
<i>Interest</i>			
<i>Interest</i>	50	161	111
<i>Total Interest</i>	<u>50</u>	<u>161</u>	<u>111</u>
Total receipts	<u>72,550</u>	<u>75,113</u>	<u>2,563</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	5,268	4,092	1,176
<i>Other services and charges</i>	33,200	28,945	4,255
<i>Capital outlay</i>	21,732	21,731	1
<i>Total County Clerk</i>	<u>60,200</u>	<u>54,768</u>	<u>5,432</u>
<i>Total General Administration</i>	<u>60,200</u>	<u>54,768</u>	<u>5,432</u>
Total expenditures	<u>60,200</u>	<u>54,768</u>	<u>5,432</u>
Net change in unrestricted cash balances	12,350	20,345	7,995
Unrestricted cash, January 1	108,039	108,039	--
Unrestricted cash, December 31	<u>\$ 120,389</u>	<u>\$ 128,384</u>	<u>\$ 7,995</u>

WASHINGTON COUNTY, TEXAS
 OPEB FUNDING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 100	\$ 333	\$ 233
Total Interest	<u>100</u>	<u>333</u>	<u>233</u>
Total receipts	<u>100</u>	<u>333</u>	<u>233</u>
Net change in unrestricted cash balances	100	333	233
Unrestricted cash, January 1	220,937	220,937	--
Unrestricted cash, December 31	<u>\$ 221,037</u>	<u>\$ 221,270</u>	<u>\$ 233</u>

WASHINGTON COUNTY, TEXAS

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 6,500	\$ 6,309	\$ (191)
Total Charges for services	<u>6,500</u>	<u>6,309</u>	<u>(191)</u>
Interest			
Interest	200	43	(157)
Total Interest	<u>200</u>	<u>43</u>	<u>(157)</u>
Total receipts	<u>6,700</u>	<u>6,352</u>	<u>(348)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,000	1,311	2,689
Total District Clerk	<u>4,000</u>	<u>1,311</u>	<u>2,689</u>
Total Judicial	<u>4,000</u>	<u>1,311</u>	<u>2,689</u>
Total expenditures	<u>4,000</u>	<u>1,311</u>	<u>2,689</u>
Net change in unrestricted cash balances	2,700	5,041	2,341
Unrestricted cash, January 1	26,330	26,330	--
Unrestricted cash, December 31	<u>\$ 29,030</u>	<u>\$ 31,371</u>	<u>\$ 2,341</u>

WASHINGTON COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 6,000	\$ 2,106	\$ (3,894)
<i>Total Charges for services</i>	<u>6,000</u>	<u>2,106</u>	<u>(3,894)</u>
Total receipts	<u>6,000</u>	<u>2,106</u>	<u>(3,894)</u>
Net change in unrestricted cash balances	6,000	2,106	(3,894)
Unrestricted cash, January 1	12,686	12,686	--
Unrestricted cash, December 31	<u>\$ 18,686</u>	<u>\$ 14,792</u>	<u>\$ (3,894)</u>

WASHINGTON COUNTY, TEXAS
RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 17,500	\$ 15,849	\$ (1,651)
Total Charges for services	<u>17,500</u>	<u>15,849</u>	<u>(1,651)</u>
Interest			
Interest	250	362	112
Total Interest	<u>250</u>	<u>362</u>	<u>112</u>
Total receipts	<u>17,750</u>	<u>16,211</u>	<u>(1,539)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	13,537	13,535	2
Other services and charges	1,080	1,080	--
Capital outlay	13,265	13,266	(1)
Total District Clerk	<u>27,882</u>	<u>27,881</u>	<u>1</u>
Total Judicial	<u>27,882</u>	<u>27,881</u>	<u>1</u>
Total expenditures	<u>27,882</u>	<u>27,881</u>	<u>1</u>
Net change in unrestricted cash balances	(10,132)	(11,670)	(1,538)
Unrestricted cash, January 1	233,942	233,942	--
Unrestricted cash, December 31	<u>\$ 223,810</u>	<u>\$ 222,272</u>	<u>\$ (1,538)</u>

WASHINGTON COUNTY, TEXAS
 ARCHIVE FEE - COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 65,000	\$ 69,338	\$ 4,338
<i>Total Charges for services</i>	<u>65,000</u>	<u>69,338</u>	<u>4,338</u>
Total receipts	<u>65,000</u>	<u>69,338</u>	<u>4,338</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	1,000	--	1,000
<i>Other services and charges</i>	1,000	660	340
<i>Capital outlay</i>	65,000	39,029	25,971
<i>Total County Clerk</i>	<u>67,000</u>	<u>39,689</u>	<u>27,311</u>
<i>Total General Administration</i>	<u>67,000</u>	<u>39,689</u>	<u>27,311</u>
Total expenditures	<u>67,000</u>	<u>39,689</u>	<u>27,311</u>
	(2,000)	29,649	31,649
Unrestricted cash, January 1	62,092	62,092	--
Unrestricted cash, December 31	<u>\$ 60,092</u>	<u>\$ 91,741</u>	<u>\$ 31,649</u>

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 15	\$ 13	\$ (2)
Total Interest	<u>15</u>	<u>13</u>	<u>(2)</u>
Miscellaneous			
Miscellaneous	15,000	15,000	--
Total Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Total receipts	<u>15,015</u>	<u>15,013</u>	<u>(2)</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	18,500	14,621	3,879
Total Personnel and benefits	<u>18,500</u>	<u>14,621</u>	<u>3,879</u>
Total Financial Administration	<u>18,500</u>	<u>14,621</u>	<u>3,879</u>
Total expenditures	<u>18,500</u>	<u>14,621</u>	<u>3,879</u>
Net change in unrestricted cash balances	(3,485)	392	3,877
Unrestricted cash, January 1	2,562	2,562	--
Unrestricted cash, December 31	<u>\$ (923)</u>	<u>\$ 2,954</u>	<u>\$ 3,877</u>

WASHINGTON COUNTY, TEXAS
CONSTABLE #1 TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 650	\$ 665	\$ 15
Total Intergovernmental	<u>650</u>	<u>665</u>	<u>15</u>
Charges for services			
Fees of office	50	--	(50)
Total Charges for services	<u>50</u>	<u>--</u>	<u>(50)</u>
Interest			
Interest	1	5	4
Total Interest	<u>1</u>	<u>5</u>	<u>4</u>
Total receipts	<u>701</u>	<u>670</u>	<u>(31)</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	500	812	(312)
Total Constable Number One	<u>500</u>	<u>812</u>	<u>(312)</u>
Total Public Safety	<u>500</u>	<u>812</u>	<u>(312)</u>
Total expenditures	<u>500</u>	<u>812</u>	<u>(312)</u>
Net change in unrestricted cash balances	201	(142)	(343)
Unrestricted cash, January 1	2,873	2,873	--
Unrestricted cash, December 31	<u>\$ 3,074</u>	<u>\$ 2,731</u>	<u>\$ (343)</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #2 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 715	\$ 725	\$ 10
Total Intergovernmental	<u>715</u>	<u>725</u>	<u>10</u>
Interest			
Interest	2	1	(1)
Total Interest	<u>2</u>	<u>1</u>	<u>(1)</u>
Total receipts	<u>717</u>	<u>726</u>	<u>9</u>
Disbursements:			
Current:			
Public safety			
Constable Number Two			
Other services and charges	500	874	(374)
Total Constable Number Two	<u>500</u>	<u>874</u>	<u>(374)</u>
Total Public Safety	<u>500</u>	<u>874</u>	<u>(374)</u>
Total expenditures	<u>500</u>	<u>874</u>	<u>(374)</u>
Net change in unrestricted cash balances	217	(148)	(365)
Unrestricted cash, January 1	165	165	--
Unrestricted cash, December 31	<u>\$ 382</u>	<u>\$ 17</u>	<u>\$ (365)</u>

WASHINGTON COUNTY, TEXAS
CONSTABLE #3 TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
<i>Intergovernmental</i>			
State shared revenues	\$ 650	\$ 665	\$ 15
Total Intergovernmental	<u>650</u>	<u>665</u>	<u>15</u>
<i>Interest</i>			
Interest	<u>1</u>	<u>11</u>	<u>10</u>
Total Interest	<u>1</u>	<u>11</u>	<u>10</u>
Total receipts	<u>651</u>	<u>676</u>	<u>25</u>
Disbursements:			
Current:			
<i>Public safety</i>			
Constable Number Three			
Other services and charges	<u>500</u>	<u>283</u>	<u>217</u>
Total Constable Number Three	<u>500</u>	<u>283</u>	<u>217</u>
Total Public Safety	<u>500</u>	<u>283</u>	<u>217</u>
Total expenditures	<u>500</u>	<u>283</u>	<u>217</u>
Net change in unrestricted cash balances	151	393	242
Unrestricted cash, January 1	6,822	6,822	--
Unrestricted cash, December 31	<u>\$ 6,973</u>	<u>\$ 7,215</u>	<u>\$ 242</u>

WASHINGTON COUNTY, TEXAS
CONSTABLE #4 TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 650	\$ --	\$ (650)
Total Intergovernmental	<u>650</u>	<u>--</u>	<u>(650)</u>
Interest			
Interest	1	10	9
Total Interest	<u>1</u>	<u>10</u>	<u>9</u>
Total receipts	<u>651</u>	<u>10</u>	<u>(641)</u>
Disbursements:			
Current:			
Public safety			
Constable Number Four			
Other services and charges	500	285	215
Total Constable Number Four	<u>500</u>	<u>285</u>	<u>215</u>
Total Public Safety	<u>500</u>	<u>285</u>	<u>215</u>
Total expenditures	<u>500</u>	<u>285</u>	<u>215</u>
Net change in unrestricted cash balances	151	(275)	(426)
Unrestricted cash, January 1	6,352	6,352	--
Unrestricted cash, December 31	<u>\$ 6,503</u>	<u>\$ 6,077</u>	<u>\$ (426)</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 22,400	\$ 21,983	\$ (417)
<i>Total Charges for services</i>	<u>22,400</u>	<u>21,983</u>	<u>(417)</u>
Total receipts	<u>22,400</u>	<u>21,983</u>	<u>(417)</u>
Disbursements:			
Current:			
<i>Public facilities</i>			
<i>County Courthouse</i>			
<i>Supplies</i>	7,000	9,616	(2,616)
<i>Other services and charges</i>	2,500	853	1,647
<i>Total County Courthouse</i>	<u>9,500</u>	<u>10,469</u>	<u>(969)</u>
<i>Total Public Facilities</i>	<u>9,500</u>	<u>10,469</u>	<u>(969)</u>
Total expenditures	<u>9,500</u>	<u>10,469</u>	<u>(969)</u>
Net change in unrestricted cash balances	12,900	11,514	(1,386)
Unrestricted cash, January 1	136,124	136,124	--
Unrestricted cash, December 31	<u>\$ 149,024</u>	<u>\$ 147,638</u>	<u>\$ (1,386)</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Taxes</i>			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 35,000	\$ 15,177	\$ (19,823)
<i>Total Intergovernmental</i>	<u>35,000</u>	<u>15,177</u>	<u>(19,823)</u>
<i>Interest</i>			
<i>Interest</i>	2,500	464	(2,036)
<i>Total Interest</i>	<u>2,500</u>	<u>464</u>	<u>(2,036)</u>
Total receipts	<u>37,500</u>	<u>15,641</u>	<u>(21,859)</u>
Disbursements:			
Current:			
<i>Sheriff</i>			
<i>Capital outlay</i>	35,000	--	35,000
<i>Total Sheriff</i>	<u>35,000</u>	<u>--</u>	<u>35,000</u>
<i>Total Public Safety</i>	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Total expenditures	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Net change in unrestricted cash balances	2,500	15,641	13,141
Unrestricted cash, January 1	351,754	351,754	--
Unrestricted cash, December 31	<u>\$ 354,254</u>	<u>\$ 367,395</u>	<u>\$ 13,141</u>

WASHINGTON COUNTY, TEXAS
CLERKS ELECTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 35	\$ 43	\$ 8
Total Interest	<u>35</u>	<u>43</u>	<u>8</u>
Miscellaneous			
Rent	2,300	882	(1,418)
Miscellaneous	2,600	3,600	1,000
Total Miscellaneous	<u>4,900</u>	<u>4,482</u>	<u>(418)</u>
Total receipts	<u>4,935</u>	<u>4,525</u>	<u>(410)</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Supplies	1,000	859	141
Total Nondepartmental	<u>1,000</u>	<u>859</u>	<u>141</u>
Total General Administration	<u>1,000</u>	<u>859</u>	<u>141</u>
Total expenditures	<u>1,000</u>	<u>859</u>	<u>141</u>
Net change in unrestricted cash balances	3,935	3,666	(269)
Unrestricted cash, January 1	23,175	23,175	--
Unrestricted cash, December 31	<u>\$ 27,110</u>	<u>\$ 26,841</u>	<u>\$ (269)</u>

WASHINGTON COUNTY, TEXAS
 BAIL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ --	\$ 1,000	\$ 1,000
Total Charges for services	<u> --</u>	<u> 1,000</u>	<u> 1,000</u>
Interest			
Interest	10	10	--
Total Interest	<u> 10</u>	<u> 10</u>	<u> --</u>
Total receipts	<u> 10</u>	<u> 1,010</u>	<u> 1,000</u>
Disbursements:			
Current:			
Judicial			
District Court			
Supplies	3,770	1,220	2,550
Other services and charges	330	--	330
Total District Court	<u> 4,100</u>	<u> 1,220</u>	<u> 2,880</u>
Total Judicial	<u> 4,100</u>	<u> 1,220</u>	<u> 2,880</u>
Total expenditures	<u> 4,100</u>	<u> 1,220</u>	<u> 2,880</u>
Net change in unrestricted cash balances	(4,090)	(210)	3,880
Unrestricted cash, January 1	5,939	5,939	--
Unrestricted cash, December 31	<u>\$ 1,849</u>	<u>\$ 5,729</u>	<u>\$ 3,880</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 4,000	\$ 6,735	\$ 2,735
Total Intergovernmental	<u>4,000</u>	<u>6,735</u>	<u>2,735</u>
Interest			
Interest	20	24	4
Total Interest	<u>20</u>	<u>24</u>	<u>4</u>
Total receipts	<u>4,020</u>	<u>6,759</u>	<u>2,739</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Other services and charges	1,000	--	1,000
Total Sheriff	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total Public Safety	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in unrestricted cash balances	3,020	6,759	3,739
Unrestricted cash, January 1	11,082	11,082	--
Unrestricted cash, December 31	<u>\$ 14,102</u>	<u>\$ 17,841</u>	<u>\$ 3,739</u>

WASHINGTON COUNTY, TEXAS
SHERIFF'S DONATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 35	\$ 148	\$ 113
Total Interest	<u>35</u>	<u>148</u>	<u>113</u>
Miscellaneous			
Contributions and donations	50,000	30,380	(19,620)
Total Miscellaneous	<u>50,000</u>	<u>30,380</u>	<u>(19,620)</u>
Total receipts	<u>50,035</u>	<u>30,528</u>	<u>(19,507)</u>
Disbursements:			
Current:			
Sheriff			
Benefits	1,000	--	1,000
Supplies	51,000	14,577	36,423
Total Sheriff	<u>52,000</u>	<u>14,577</u>	<u>37,423</u>
Total Public Safety	<u>52,000</u>	<u>14,577</u>	<u>37,423</u>
Total expenditures	<u>52,000</u>	<u>14,577</u>	<u>37,423</u>
Net change in unrestricted cash balances	(1,965)	15,951	17,916
Unrestricted cash, January 1	95,303	95,303	--
Unrestricted cash, December 31	<u>\$ 93,338</u>	<u>\$ 111,254</u>	<u>\$ 17,916</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Taxes			
Sales and other taxes	\$ 170,000	\$ 123,233	\$ (46,767)
Total Taxes	<u>170,000</u>	<u>123,233</u>	<u>(46,767)</u>
Interest			
Interest	75	271	196
Total Interest	<u>75</u>	<u>271</u>	<u>196</u>
Total receipts	<u>170,075</u>	<u>123,504</u>	<u>(46,571)</u>
Disbursements:			
Current:			
Culture and Recreation			
Education - Library			
Other services and charges	163,555	163,555	--
Total Education - Library	<u>163,555</u>	<u>163,555</u>	<u>--</u>
Total Culture and Recreation	<u>163,555</u>	<u>163,555</u>	<u>--</u>
Total expenditures	<u>163,555</u>	<u>163,555</u>	<u>--</u>
Net change in unrestricted cash balances	6,520	(40,051)	(46,571)
Unrestricted cash, January 1	138,835	138,835	--
Unrestricted cash, December 31	<u>\$ 145,355</u>	<u>\$ 98,784</u>	<u>\$ (46,571)</u>

WASHINGTON COUNTY, TEXAS
 HEALTHY COUNTY REWARDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ --	\$ 3	\$ 3
Total Interest	<u>--</u>	<u>3</u>	<u>3</u>
Miscellaneous			
Contributions and donations	1,500	789	(711)
Total Miscellaneous	<u>1,500</u>	<u>789</u>	<u>(711)</u>
Total receipts	<u>1,500</u>	<u>792</u>	<u>(708)</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,000	2,329	(1,329)
Total Constable Number One	<u>1,000</u>	<u>2,329</u>	<u>(1,329)</u>
Total Public Safety	<u>1,000</u>	<u>2,329</u>	<u>(1,329)</u>
Total expenditures	<u>1,000</u>	<u>2,329</u>	<u>(1,329)</u>
Net change in unrestricted cash balances	500	(1,537)	(2,037)
Unrestricted cash, January 1	3,059	3,059	--
Unrestricted cash, December 31	<u>\$ 3,559</u>	<u>\$ 1,522</u>	<u>\$ (2,037)</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>			
<i>Ad valorem tax</i>	\$ 463,111	\$ 522,635	\$ 59,524
<i>Penalty and interest</i>	4,400	4,260	(140)
<i>Total Taxes</i>	<u>467,511</u>	<u>526,895</u>	<u>59,384</u>
 <i>Interest</i>			
<i>Interest</i>	600	1,235	635
<i>Total Interest</i>	<u>600</u>	<u>1,235</u>	<u>635</u>
 Total receipts	<u>468,111</u>	<u>528,130</u>	<u>60,019</u>
Debt service:			
<i>Principal</i>	295,000	295,000	--
<i>Interest and fiscal charges</i>	<u>143,375</u>	<u>139,513</u>	<u>3,862</u>
 Total expenditures	<u>438,375</u>	<u>434,513</u>	<u>3,862</u>
Net change in unrestricted cash balances	29,736	93,617	63,881
Unrestricted cash, January 1	644,662	644,662	--
Unrestricted cash, December 31	<u>\$ 674,398</u>	<u>\$ 738,279</u>	<u>\$ 63,881</u>

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WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2016

	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>	\$ 33,736	\$ 1,328,309	\$ 244,351	\$ 1,606,396
Total Assets	<u>\$ 33,736</u>	<u>\$ 1,328,309</u>	<u>\$ 244,351</u>	<u>\$ 1,606,396</u>
LIABILITIES				
NET POSITION				
<i>Held in trust for other purposes</i>	<u>\$ 33,736</u>	<u>\$ 1,328,309</u>	<u>\$ 244,351</u>	<u>\$ 1,606,396</u>

WASHINGTON COUNTY, TEXAS
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
<i>Investment Income</i>	\$ 120	\$ 1,896	\$ 320	\$ 2,336
<i>Lease income</i>	--	224,109	33,408	257,517
<i>Miscellaneous</i>	--	6,980	--	6,980
Total Additions	<u>120</u>	<u>232,985</u>	<u>33,728</u>	<u>266,833</u>
Deductions:				
Administrative Expenses	450	37,734	--	38,184
Payments to schools	--	224,772	--	224,772
Total Deductions	<u>450</u>	<u>262,506</u>	<u>--</u>	<u>262,956</u>
Change in Net Position	(330)	(29,521)	33,728	3,877
Net Position-Beginning of the Year	34,066	1,357,830	210,623	1,602,519
Net Position-End of the Year	<u>\$ 33,736</u>	<u>\$ 1,328,309</u>	<u>\$ 244,351</u>	<u>\$ 1,606,396</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

	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>	\$ 2,956	\$ 3,041	\$ 4,109	\$ 3,389
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 2,956</u>	<u>\$ 3,041</u>	<u>\$ 4,109</u>	<u>\$ 3,389</u>
LIABILITIES				
<i>Due to other funds</i>	\$ 2,956	\$ 3,041	\$ 4,109	\$ 3,389
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>\$ 2,956</u>	<u>\$ 3,041</u>	<u>\$ 4,109</u>	<u>\$ 3,389</u>
NET POSITION				

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 424,717	\$ 1,374,421	\$ 98,315	\$ 909,543	\$ 365
--	--	--	--	--
<u>\$ 424,717</u>	<u>\$ 1,374,421</u>	<u>\$ 98,315</u>	<u>\$ 909,543</u>	<u>\$ 365</u>
\$ 6,961	\$ 4,468	\$ --	\$ --	\$ --
--	--	--	904,971	--
417,756	1,369,953	98,315	4,572	365
<u>\$ 424,717</u>	<u>\$ 1,374,421</u>	<u>\$ 98,315</u>	<u>\$ 909,543</u>	<u>\$ 365</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2016

	Criminal Justice	Snack Account
ASSETS		
<i>Cash and cash equivalents</i>	\$ 63,829	\$ 3,199
<i>Due from other funds</i>	24,924	--
Total Assets	<u>\$ 88,753</u>	<u>\$ 3,199</u>
LIABILITIES		
<i>Due to other funds</i>	\$ --	\$ --
<i>Due to other governments</i>	87,942	--
<i>Due to others</i>	811	3,199
Total Liabilities	<u>\$ 88,753</u>	<u>\$ 3,199</u>
NET POSITION		

Community Service Restitution	BPA/DA Seized Money	Environmental Clearing Fund	Total Agency Funds (See Exhibit A-7)
\$ 56,212	\$ 19,188	\$ 4,806	\$ 2,968,090
--	--	--	24,924
<u>\$ 56,212</u>	<u>\$ 19,188</u>	<u>\$ 4,806</u>	<u>\$ 2,993,014</u>
\$ --	\$ --	\$ --	\$ 24,924
--	--	--	992,913
56,212	19,188	4,806	1,975,177
<u>\$ 56,212</u>	<u>\$ 19,188</u>	<u>\$ 4,806</u>	<u>\$ 2,993,014</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Justice of the Peace Number One				
ASSETS				
Cash and cash equivalents	\$ 5,104	\$ 185,907	\$ 188,055	\$ 2,956
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 5,104	\$ 185,907	\$ 188,055	\$ 2,956
LIABILITIES				
Due to Other Funds	\$ 5,104	\$ 185,907	\$ 188,055	\$ 2,956
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 5,104	\$ 185,907	\$ 188,055	\$ 2,956
Justice of the Peace Number Two				
ASSETS				
Cash and cash equivalents	\$ 2,033	\$ 145,736	\$ 144,728	\$ 3,041
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 2,033	\$ 145,736	\$ 144,728	\$ 3,041
LIABILITIES				
Due to Other Funds	\$ 2,033	\$ 145,736	\$ 144,728	\$ 3,041
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 2,033	\$ 145,736	\$ 144,728	\$ 3,041
Justice of the Peace Number Three				
ASSETS				
Cash and cash equivalents	\$ 2,987	\$ 205,059	\$ 203,937	\$ 4,109
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 2,987	\$ 205,059	\$ 203,937	\$ 4,109
LIABILITIES				
Due to Other Funds	\$ 2,987	\$ 205,059	\$ 203,937	\$ 4,109
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 2,987	\$ 205,059	\$ 203,937	\$ 4,109
Justice of the Peace Number Four				
ASSETS				
Cash and cash equivalents	\$ 3,700	\$ 258,193	\$ 258,504	\$ 3,389
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 3,700	\$ 258,193	\$ 258,504	\$ 3,389
LIABILITIES				
Due to Other Funds	\$ 3,700	\$ 258,193	\$ 258,504	\$ 3,389
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
Total Liabilities	\$ 3,700	\$ 258,193	\$ 258,504	\$ 3,389

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
County Clerk				
ASSETS				
Cash and cash equivalents	\$ 404,161	\$ 972,010	\$ 951,454	\$ 424,717
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 404,161	\$ 972,010	\$ 951,454	\$ 424,717
LIABILITIES				
Due to Other Funds	\$ 5,735	\$ 772,259	\$ 771,033	\$ 6,961
Due to Other Governments	--	--	--	--
Due to Others	395,426	199,750	177,420	417,756
Total Liabilities	\$ 401,161	\$ 972,009	\$ 948,453	\$ 424,717
District Clerk				
ASSETS				
Cash and cash equivalents	\$ 787,695	\$ 1,045,421	\$ 458,695	\$ 1,374,421
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 787,695	\$ 1,045,421	\$ 458,695	\$ 1,374,421
LIABILITIES				
Due to Other Funds	\$ 5,503	\$ 362,169	\$ 363,204	\$ 4,468
Due to Other Governments	--	--	--	--
Due to Others	782,192	683,313	95,552	1,369,953
Total Liabilities	\$ 787,695	\$ 1,045,482	\$ 458,756	\$ 1,374,421
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 89,200	\$ 326,170	\$ 317,055	\$ 98,315
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 89,200	\$ 326,170	\$ 317,055	\$ 98,315
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	89,200	326,170	317,055	98,315
Total Liabilities	\$ 89,200	\$ 326,170	\$ 317,055	\$ 98,315
Tax Assessor Collector				
ASSETS				
Cash and cash equivalents	\$ 1,214,859	\$ 15,958,362	\$ 16,263,678	\$ 909,543
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 1,214,859	\$ 15,958,362	\$ 16,263,678	\$ 909,543
LIABILITIES				
Due to Other Funds	\$ --	\$ 6,370,478	\$ 6,370,478	\$ --
Due to Other Governments	1,209,398	9,586,771	9,891,198	904,971
Due to Others	5,461	1,113	2,002	4,572
Total Liabilities	\$ 1,214,859	\$ 15,958,362	\$ 16,263,678	\$ 909,543

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
County Attorney				
ASSETS				
Cash and cash equivalents	\$ 180	\$ 55,259	\$ 55,074	\$ 365
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 180	\$ 55,259	\$ 55,074	\$ 365
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	180	55,259	55,074	365
Total Liabilities	\$ 180	\$ 55,259	\$ 55,074	\$ 365
County Treasurer				
ASSETS				
Cash and cash equivalents	\$ --	\$ 15,467,744	\$ 15,467,744	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ --	\$ 15,467,744	\$ 15,467,744	\$ --
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	--	15,467,744	15,467,744	--
Total Liabilities	\$ --	\$ 15,467,744	\$ 15,467,744	\$ --
Criminal Justice				
ASSETS				
Cash and cash equivalents	\$ 57,967	\$ 436,615	\$ 430,753	\$ 63,829
Investments	--	--	--	--
Due from Other Funds	28,062	24,919	28,057	24,924
Total Assets	\$ 86,029	\$ 461,534	\$ 458,810	\$ 88,753
LIABILITIES				
Due to Other Funds	\$ --	\$ 57,135	\$ 57,135	\$ --
Due to Other Governments	85,017	403,593	400,668	87,942
Due to Others	1,012	806	1,007	811
Total Liabilities	\$ 86,029	\$ 461,534	\$ 458,810	\$ 88,753
Snack Account				
ASSETS				
Cash and cash equivalents	\$ 3,767	\$ 3,280	\$ 3,848	\$ 3,199
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 3,767	\$ 3,280	\$ 3,848	\$ 3,199
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	3,767	3,280	3,848	3,199
Total Liabilities	\$ 3,767	\$ 3,280	\$ 3,848	\$ 3,199

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Seizure				
ASSETS				
Cash and cash equivalents	\$ 64	\$ --	\$ 64	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 64	\$ --	\$ 64	\$ --
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	64	--	64	--
Total Liabilities	\$ 64	\$ --	\$ 64	\$ --
Community Service Restitution				
ASSETS				
Cash and cash equivalents	\$ 56,287	\$ 205	\$ 280	\$ 56,212
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 56,287	\$ 205	\$ 280	\$ 56,212
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	56,287	205	280	56,212
Total Liabilities	\$ 56,287	\$ 205	\$ 280	\$ 56,212
BPA/DA Seized Money				
ASSETS				
Cash and cash equivalents	\$ 26,170	\$ 20,821	\$ 27,803	\$ 19,188
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	\$ 26,170	\$ 20,821	\$ 27,803	\$ 19,188
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	26,170	20,821	27,803	19,188
Total Liabilities	\$ 26,170	\$ 20,821	\$ 27,803	\$ 19,188

WASHINGTON COUNTY, TEXAS

EXHIBIT C-36

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Environmental Clearing Fund				
ASSETS				
Cash and cash equivalents	\$ 12,427	\$ 59,556	\$ 67,177	\$ 4,806
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 12,427</u>	<u>\$ 59,556</u>	<u>\$ 67,177</u>	<u>\$ 4,806</u>
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	12,427	59,556	67,177	4,806
Total Liabilities	<u>\$ 12,427</u>	<u>\$ 59,556</u>	<u>\$ 67,177</u>	<u>\$ 4,806</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 2,666,601	\$ 35,140,338	\$ 34,838,849	\$ 2,968,090
Investments	--	--	--	--
Due from Other Funds	28,062	24,919	28,057	24,924
Total Assets	<u>\$ 2,694,663</u>	<u>\$ 35,165,257</u>	<u>\$ 34,866,906</u>	<u>\$ 2,993,014</u>
LIABILITIES				
Due to Other Funds	\$ 25,062	\$ 8,356,936	\$ 8,357,074	\$ 24,924
Due to Other Governments	1,294,415	9,990,364	10,291,866	992,913
Due to Others	1,372,186	16,818,017	16,215,026	1,975,177
Total Liabilities	<u>\$ 2,691,663</u>	<u>\$ 35,165,317</u>	<u>\$ 34,863,966</u>	<u>\$ 2,993,014</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, 2016 AND 2014

EXHIBIT C-37

	<u>2016</u>	<u>2015</u>
Capital assets:		
Land	\$ 560,080	\$ 560,080
Buildings	14,731,648	14,731,648
Machinery and equipment	12,634,914	11,160,920
Infrastructure	89,787,280	88,993,575
Total governmental capital assets	<u>\$ 117,713,922</u>	<u>\$ 115,446,223</u>
Total investment in capital assets	<u>\$ 117,713,922</u>	<u>\$ 115,446,223</u>

WASHINGTON COUNTY, TEXAS**EXHIBIT C-38**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES
DECEMBER 31, 2016

<u>Governmental Funds Capital Assets</u>	<u>12/31/15</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/16</u>
Land	\$ 560,080	\$ --	\$ --	\$ --	\$ 560,080
Buildings	14,731,648	--	--	--	14,731,648
Machinery and Equipment	11,160,919	1,486,994	13,000	--	12,634,913
Infrastructure	<u>88,993,576</u>	<u>1,116,064</u>	<u>322,359</u>	<u>--</u>	<u>89,787,281</u>
Total Capital Assets	<u>\$ 115,446,223</u>	<u>\$ 2,603,058</u>	<u>\$ 335,359</u>	<u>\$ --</u>	<u>\$ 117,713,922</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-39

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2016

Function and Activity	Capital Assets December 31, 2015	Additions	Retirements	Transfers	Capital Assets December 31, 2016
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
Information Technology	370,524	348,798	--	--	719,322
County Clerk	113,774	21,275	--	--	135,049
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	547,090	370,073	--	--	917,163
Judicial:					
District Court	--	--	--	--	--
District Attorney	146,698	47,497	--	--	194,195
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	22,092	--	6,500	--	15,592
Justice Court Number 3	28,682	--	--	--	28,682
Justice Court Number 4	22,092	--	6,500	--	15,592
Total Judicial	312,475	47,497	13,000	--	346,972
Legal:					
County Attorney	62,588	--	--	--	62,588
Total Legal	62,588	--	--	--	62,588
Elections:					
Elections	281,420	--	--	--	281,420
Total Elections	281,420	--	--	--	281,420
Financial Administration:					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
Total Financial Administration	91,132	--	--	--	91,132
Public Facilities:					
County Courthouse	310,766	--	--	--	310,766
Total Public Facilities	310,766	--	--	--	310,766

WASHINGTON COUNTY, TEXAS

EXHIBIT C-39

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2016

Function and Activity	Capital Assets December 31, 2015	Additions	Retirements	Transfers	Capital Assets December 31, 2016
Public Safety:					
Communications	\$ 30,363	\$ 23,823	\$ --	\$ --	\$ 54,186
Constable Number 1	--	--	--	--	--
Constable Number 2	36,979	--	--	--	36,979
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,864,525	497,132	--	--	2,361,657
Department of Public Safety	--	--	--	--	--
County Jail	295,343	11,506	--	--	306,849
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	137,021	--	--	--	137,021
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	<u>2,487,200</u>	<u>532,461</u>	<u>--</u>	<u>--</u>	<u>3,019,661</u>
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	139,467	--	--	--	139,467
Emergency Medical Service	1,903,968	352,348	--	(37,088)	2,219,228
Total Health and Welfare	<u>2,522,403</u>	<u>352,348</u>	<u>--</u>	<u>(37,088)</u>	<u>2,837,663</u>
Culture and Recreation:					
Fairgrounds	627,653	7,170	--	37,088	671,911
Total Culture and Recreation	<u>627,653</u>	<u>7,170</u>	<u>--</u>	<u>37,088</u>	<u>671,911</u>
Conservation:					
Extension Service	26,226	--	--	--	26,226
Total Conservation	<u>26,226</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,226</u>
Public Transportation:					
Road and Bridge	3,891,966	177,445	--	--	4,069,411
Total Public Transportation	<u>3,891,966</u>	<u>177,445</u>	<u>--</u>	<u>--</u>	<u>4,069,411</u>
Total Machinery and Equipment	<u>\$ 11,160,919</u>	<u>\$ 1,486,994</u>	<u>\$ 13,000</u>	<u>\$ --</u>	<u>\$ 12,634,913</u>

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STATISTICAL SECTION

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

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

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

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

	2007	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015	2016
Governmental Activities										
Net investment in capital assets	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909
Restricted	6,179,609	3,347,594	2,123,739	436,609	370,554	448,338	544,469	615,840	676,730	770,280
Unrestricted	4,408,438	6,666,108	10,452,835	11,739,675	11,879,495	14,012,818	11,768,823	10,438,667	10,192,871	11,958,822
Total Governmental Activities Net Position	<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>\$ 38,304,615</u>	<u>\$ 37,879,830</u>	<u>\$ 37,334,972</u>	<u>\$ 39,220,011</u>

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

WASHINGTON COUNTY, TEXAS

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

	2007	2008	2009	2010 (1)	2011 (2)	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
General administration	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199
Judicial	1,819,939	2,033,467	1,878,601	1,367,398	1,391,106	1,385,718	1,480,832	1,610,345	1,624,539	1,735,295
Legal	286,252	318,552	256,107	977,538	1,098,870	1,160,811	1,105,751	1,237,413	1,295,494	1,383,686
Elections	80,941	143,025	120,467	125,964	65,890	103,503	75,630	92,873	82,370	76,400
Financial administration	526,021	543,000	555,346	575,103	594,937	618,405	630,753	640,312	690,850	754,759
Public facilities	198,215	205,363	167,593	356,400	267,839	253,252	303,617	339,886	308,601	369,428
Public safety	3,807,837	4,134,627	3,786,082	4,262,891	4,016,176	4,688,843	4,356,175	4,804,353	4,729,666	5,379,651
Public transportation	3,488,002	3,593,139	3,333,454	3,515,421	4,759,585	4,026,427	5,257,654	5,214,048	5,273,646	6,628,291
Health and welfare	2,573,518	3,300,213	2,667,005	3,293,700	3,644,069	3,903,745	3,604,071	4,653,465	4,220,573	4,338,636
Culture and recreation	401,394	470,385	404,081	411,842	462,313	488,356	568,816	707,760	587,986	635,180
Conservation	136,557	179,561	195,992	201,709	171,843	195,551	155,696	169,838	135,450	173,571
Data processing	105,152	129,155	395,330	233,672	216,176	175,859	251,539	478,560	230,114	180,435
Interest on long-term debt	74,880	217,233	213,854	219,662	213,199	202,215	240,522	199,676	191,327	93,727
Total Governmental Activities Expenses	15,941,592	18,329,250	16,602,019	18,901,856	19,524,032	19,845,388	20,905,576	23,608,098	23,983,767	26,718,258
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	534,782	604,537	669,603	599,239	594,257	498,321	705,113	796,789	818,831	796,979
Judicial	1,193,574	1,112,238	1,262,508	1,154,049	1,115,864	1,012,401	722,767	676,982	613,617	729,069
Legal	18,476	12,952	10,082	10,014	11,214	8,647	17,274	29,330	36,798	36,305
Elections	--	4,838	--	--	--	375	--	--	--	--
Financial administration	250,430	248,002	257,838	259,819	262,907	266,261	248,550	248,825	224,304	232,000
Public facilities	39,905	35,483	41,439	37,404	34,755	29,926	27,090	22,669	21,683	21,982
Public safety	95,736	87,418	52,178	71,310	59,322	63,136	55,392	62,730	53,870	56,910
Public transportation	1,213,741	1,206,589	1,167,532	1,195,039	1,213,181	1,091,996	1,103,844	1,148,678	1,134,729	1,073,157
Health and welfare	1,622,696	1,128,597	2,842,336	2,064,191	1,747,101	3,186,515	294,928	2,177,213	2,302,831	2,411,365
Culture and recreation	78,092	64,951	63,389	50,801	63,410	63,922	48,825	60,060	61,086	60,556
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	1,132,988	1,498,788	770,170	990,129	1,260,405	1,305,148	736,247	1,272,297	1,406,576	1,237,328
Capital Grants and Contributions	128,784	139,454	976,286	3,153,472	667,767	365,793	13,000	656,225	520,228	2,753,212
Total Governmental Activities Program Revenues	6,309,204	6,143,847	8,113,361	9,585,467	7,030,183	7,892,441	3,973,030	7,151,798	7,194,553	9,408,863
Total Primary Government Net Expense	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)	\$ (16,932,546)	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)

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

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

	2007	2008	2009	2010	2011 (1)	2012	2013 (2)	2014	2015	2016
Net (Expense)/Revenue										
Governmental Activities	\$ <u>(9,632,388)</u>	\$ <u>(12,185,403)</u>	\$ <u>(8,488,658)</u>	\$ <u>(9,316,389)</u>	\$ <u>(12,493,849)</u>	\$ <u>(11,952,947)</u>	\$ <u>(16,932,546)</u>	\$ <u>(16,456,300)</u>	\$ <u>(16,789,214)</u>	\$ <u>(17,309,395)</u>
General Revenues and Other Changes In Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827	\$ 11,755,776	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001
Sales Taxes	1,967,078	2,093,743	1,945,697	1,987,768	2,071,819	2,327,925	2,468,872	2,541,444	2,567,607	2,516,979
Hotel Motel Taxes	--	--	--	54,831	87,127	93,315	100,659	176,558	145,979	123,233
Mixed Beverage Taxes	22,826	29,763	28,698	30,634	30,010	30,985	32,724	54,005	47,792	46,460
Investment Earnings	625,919	666,243	457,061	365,025	245,735	152,806	157,700	162,269	88,153	128,624
Miscellaneous	167,332	208,375	233,145	194,513	200,219	273,244	276,926	446,085	521,656	908,609
Gain (Loss) on Sale of Capital Assets	(51,889)	(145)	(189,133)	--	28,410	(104,366)	15,996	61,277	(22,181)	24,528
Total Governmental Activities	\$ <u>12,145,201</u>	\$ <u>12,857,024</u>	\$ <u>13,381,417</u>	\$ <u>13,457,804</u>	\$ <u>13,946,263</u>	\$ <u>14,146,736</u>	\$ <u>14,808,653</u>	\$ <u>16,031,516</u>	\$ <u>17,873,508</u>	\$ <u>19,194,434</u>
Change in Net Position										
Governmental Activities	\$ <u>2,512,813</u>	\$ <u>671,621</u>	\$ <u>4,892,759</u>	\$ <u>4,141,415</u>	\$ <u>1,452,414</u>	\$ <u>2,193,789</u>	\$ <u>(2,123,893)</u>	\$ <u>(424,784)</u>	\$ <u>1,084,294</u>	\$ <u>1,885,039</u>

Notes:

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

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

	2007	2008	2009	2010 (1)	2011 (2)	2012	2013 (3)	2014	2015	2016
General Fund										
Reserved	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	1,133	2,585	--	--	3,477	20,419
Committed	--	--	--	--	45,500	45,500	45,500	45,500	45,500	45,500
Unreserved	5,280,797	4,873,972	5,723,629	5,221,064	--	--	--	--	--	--
Unassigned	--	--	--	--	5,914,942	6,191,267	5,984,290	5,286,348	5,360,303	5,512,385
Total General Fund	\$ 5,280,797	\$ 4,873,972	\$ 5,723,629	\$ 5,221,064	\$ 5,961,575	\$ 6,239,352	\$ 6,029,790	\$ 5,331,848	\$ 5,409,280	\$ 5,578,304
All Other Governmental Funds										
Reserved	\$ 441,736	\$ 511,264	\$ 799,791	\$ 377,501	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	86,468	295,297	100,757	131,676	322,889	318,928
Restricted	--	--	--	--	2,539,299	2,544,088	2,712,278	2,544,048	2,620,679	2,729,178
Committed	--	--	--	--	2,274,157	2,712,418	2,963,476	2,665,023	3,060,099	5,088,864
Unreserved, Reported In:										
Special Revenue Funds	3,106,813	3,609,211	3,984,050	4,217,721	--	--	--	--	--	--
Capital Projects Funds	5,881,444	2,908,896	1,611,492	11,854	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	(129,980)	(289,124)	(199,190)	(25,907)	--
Total All Other Governmental Funds	\$ 9,429,993	\$ 7,029,371	\$ 6,395,333	\$ 4,607,076	\$ 4,899,924	\$ 5,421,823	\$ 5,487,387	\$ 5,141,557	\$ 5,977,760	\$ 8,136,970

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

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

(3) Restated for correction of accounting error.

TABLE D-5

WASHINGTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544	\$ 14,330,062	\$ 15,351,673	17,202,942	18,076,359
Intergovernmental	1,181,768	1,425,979	932,913	1,465,363	1,793,079	1,293,846	658,818	1,502,570	1,390,558	3,668,776
Licenses, permits and fees	965,377	944,132	937,879	914,576	895,074	899,824	925,399	937,155	871,746	859,952
Fines and forfeitures	1,048,213	969,690	1,023,641	1,044,477	969,108	866,132	758,551	646,652	616,365	605,192
Charges for services	2,653,216	2,725,913	3,031,231	3,109,097	3,038,883	2,921,462	3,145,424	3,424,231	3,765,026	3,765,632
Interest	625,919	666,242	457,059	365,025	245,734	152,806	157,700	162,268	88,151	128,625
Miscellaneous	331,410	630,347	581,618	452,800	347,735	515,892	595,090	737,081	932,852	1,534,735
Total Revenues	<u>18,227,471</u>	<u>19,341,913</u>	<u>19,793,272</u>	<u>20,207,811</u>	<u>20,823,333</u>	<u>20,474,506</u>	<u>20,571,044</u>	<u>22,761,630</u>	<u>24,867,640</u>	<u>28,639,271</u>
Expenditures										
General Administration	2,378,304	3,041,397	2,724,790	3,800,415	2,617,245	2,702,022	2,911,710	3,381,842	4,924,861	5,172,588
Judicial	1,845,296	1,990,444	1,952,380	1,317,440	1,338,981	1,350,810	1,444,285	1,582,965	1,628,645	1,697,469
Legal	291,384	311,911	299,289	919,328	1,050,694	1,126,828	1,062,854	1,231,360	1,284,934	1,395,439
Elections	56,153	122,989	95,744	96,849	41,740	76,419	50,172	69,115	65,691	75,115
Financial Administration	529,086	534,602	576,256	550,133	569,805	599,501	609,805	627,507	688,282	731,317
Public Facilities	187,644	148,388	121,298	284,791	307,236	157,878	211,343	229,626	210,114	268,075
Public Safety	3,722,516	3,975,468	3,840,776	4,018,211	4,283,387	4,411,898	4,286,970	4,487,696	4,685,681	5,326,346
Public Transportation	4,341,269	4,644,373	4,395,433	4,873,305	5,413,464	4,353,315	5,122,785	6,128,274	5,248,618	6,147,817
Health and Welfare	2,581,372	3,281,820	2,874,720	3,607,059	3,517,020	3,671,855	3,504,240	4,391,737	4,128,031	4,199,439
Culture and Recreation	387,861	458,620	393,356	386,559	435,205	474,218	656,815	798,284	436,932	539,103
Conservation	136,563	128,977	145,331	149,207	120,655	144,956	152,694	166,652	157,032	165,649
Data Processing	102,965	134,031	386,219	242,275	214,474	175,470	247,985	606,232	103,333	180,435
Capital outlay	121,401	3,128,066	1,322,700	1,535,801	3,854	--	--	--	--	--
Debt Service										
Principal	360,000	240,000	245,000	260,000	280,000	295,000	305,000	320,000	290,000	295,000
Interest	9,720	207,872	216,480	197,115	202,112	185,064	173,544	161,044	150,550	141,775
Bond issue costs	85,000	--	--	73,980	--	--	--	--	--	--
Total Expenditures	<u>17,136,534</u>	<u>22,348,958</u>	<u>19,589,772</u>	<u>22,312,468</u>	<u>20,395,872</u>	<u>19,725,234</u>	<u>20,740,202</u>	<u>24,182,334</u>	<u>24,002,704</u>	<u>26,335,567</u>
Excess of Revenues Over (Under) Expenditures	1,090,937	(3,007,045)	203,500	(2,104,657)	427,461	749,272	(169,158)	(1,420,704)	864,936	2,303,704
Other Financing Sources (Uses)										
Debt issued	6,000,000	--	--	4,148,698	--	--	--	--	--	--
Proceeds from Capital Lease	125,724	165,378	--	156,325	--	--	--	--	--	--
Sale of capital assets	39,054	39,049	12,119	55,971	105,857	50,404	25,165	69,833	13,728	24,529
Payment to refunded bond escrow agent	--	--	--	(4,378,817)	--	--	--	--	--	--
Capital leases	--	--	--	--	--	--	--	307,100	--	--
Transfers In	837,477	721,511	1,038,863	803,971	1,518,219	1,056,973	1,133,527	1,235,842	1,334,061	1,169,900
Transfers Out	(837,477)	(721,511)	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)	(1,133,527)	(1,235,842)	(1,334,061)	(1,169,900)
Total Other Financing Sources (Uses)	<u>6,164,778</u>	<u>204,427</u>	<u>12,119</u>	<u>(17,823)</u>	<u>598,759</u>	<u>50,404</u>	<u>25,165</u>	<u>376,933</u>	<u>13,728</u>	<u>24,529</u>
Net Change in Fund Balances	<u>\$ 7,255,715</u>	<u>(2,802,618)</u>	<u>215,619</u>	<u>(2,122,480)</u>	<u>1,026,220</u>	<u>799,676</u>	<u>(143,993)</u>	<u>(1,043,771)</u>	<u>878,664</u>	<u>2,328,233</u>
Debt Service As A Percentage Of Noncapital Expenditures	3.1%	2.7%	3.1%	2.7%	2.8%	2.7%	2.6%	2.3%	2.1%	1.8%

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

Fiscal Year	Property Tax	Sales & Use Tax	Hotel Motel Tax	Mixed Beverage Tax	Total
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	11,727,807	2,468,872	100,659	32,724	14,330,062
2014	12,579,670	2,541,444	176,559	54,005	15,351,678
2015	14,441,564	2,567,607	145,979	47,792	17,202,942
2016	15,391,687	2,516,979	123,233	44,460	18,076,359
Percent Change 2007-2016	63.2%	28.0%	N/A	94.8%	58.3%

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>
2007	\$ 3,856,161,072	\$ 137,731,867	\$ 1,689,092,817	\$ 2,304,800,122	\$ 0.4349	\$ 2,304,800,122	100.00%
2008	4,556,437,301	145,219,238	2,075,524,320	2,626,132,219	0.4260	2,626,132,219	100.00%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%
2013	5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
2014	5,325,187,264	176,696,594	2,466,799,466	3,035,084,392	0.5211	3,035,084,392	100.00%
2015	5,766,853,531	181,869,050	2,683,255,619	3,265,466,962	0.5211	3,265,466,962	100.00%
2016	5,824,385,770	174,054,668	2,686,641,397	3,311,799,041	0.5271	3,311,799,041	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	
2007	\$ 0.4094	\$ 0.0255	\$ 0.4349	\$ 1.0063	\$ 2.1484	\$ 0.3748	\$ 3.9644
2008	0.4057	0.0203	0.4260	0.8242	2.3840	0.3732	4.0074
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745	3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975
2013	0.4424	0.0202	0.4626	1.0632	2.3050	--	3.8308
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742

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	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
LCRA Transmission SRV Corp \$	55,969,260	1	1.69%	\$ 32,472,750	3	1.41%
Blue Bell Creameries	48,473,140	2	1.46%	37,797,420	2	1.64%
ETC Texas Pipeline LTD	30,235,950	3	0.91%	14,066,450	7	0.61%
Enervest Operating # 399	23,802,060	4	0.72%	--	--	--
Valmont/ALS	22,678,690	5	0.68%	--	--	--
BlueBonnet Elec Co-op	15,775,580	6	0.48%	--	8	--
Enervest Operating LLC	15,214,990	7	0.46%	--	--	--
BNSF Railway Company	15,184,920	8	0.46%	--	--	--
Sealy Texas Mgmt Inc	12,120,220	9	0.37%	--	--	--
Germania Farm Mutual Aid Assoc	11,833,835	10	0.36%	--	--	--
MIC Group LLC (West)	--	--	--	11,436,220	10	0.50%
Anadarko	--	--	--	91,552,720	1	3.97%
Chesapeake Exploration	--	--	--	23,155,440	4	1.00%
Mount Vernon Mills, Inc.	--	--	--	14,948,290	6	0.65%
Valmont/ALS - Abated	--	--	--	15,082,070	5	0.65%
Wal-Mart Properties # 4109	--	--	--	13,964,200	8	0.61%
Southwestern Bell Telephone	--	--	--	13,236,700	9	0.57%
Subtotal	251,288,645		7.59%	267,712,260		11.62%
Remaining roll	3,060,510,396		92.41%	2,037,087,862		88.38%
Total Tax Roll	<u>\$ 3,311,799,041</u>		<u>100.00%</u>	<u>\$ 2,304,800,122</u>		<u>100.00%</u>

Source: Washington County Appraisal District.

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 9,868,180	6,696,240	\$ 67.86%	\$ 3,156,015	\$ 9,852,255	99.84%
2008	11,001,543	7,529,945	68.44%	3,453,379	10,983,324	99.83%
2009	10,986,024	7,930,365	72.19%	3,031,620	10,961,985	99.78%
2010	11,230,219	8,309,397	73.99%	2,894,591	11,203,988	99.77%
2011	11,512,075	8,600,967	74.71%	2,870,572	11,471,539	99.65%
2012	11,767,513	8,862,862	75.32%	2,601,910	11,464,772	97.43%
2013	12,684,088	9,547,471	75.27%	2,775,545	12,323,016	97.15%
2014	14,591,251	11,114,232	76.17%	3,062,326	14,176,558	97.16%
2015	15,607,457	11,770,175	75.41%	3,260,646	15,030,821	96.31%
2016	15,874,930	11,842,945	74.60%	--	11,842,945	74.60%

Source: Washington County Appraisal District.

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Agriculture, Forestry, Fishing	\$ 878,957	\$ 825,056	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650
Mining, Quarrying, Oil & Gas Extraction	13,291,271	15,121,252	9,724,764	9,377,903	9,779,446	17,353,116	22,074,508	25,420,803	14,474,281	5,483,472
Construction	12,445,453	11,621,485	10,929,816	8,896,345	9,881,564	9,690,439	7,573,807	8,459,126	10,801,122	10,931,956
Manufacturing	21,320,761	31,212,300	18,026,252	16,813,123	21,177,375	24,224,250	26,209,825	26,249,213	18,226,037	14,919,079
Wholesale Trade	20,173,172	21,178,974	20,116,282	19,464,063	24,225,259	27,451,537	31,553,941	35,764,515	35,297,217	32,283,995
Retail Trade	187,601,044	196,990,368	199,347,554	198,199,160	201,347,735	220,878,803	224,235,661	225,097,767	230,256,437	239,116,275
Transportation, Warehousing	679,363	867,649	848,840	943,281	906,730	961,665	863,136	918,430	834,533	855,355
Information	8,009,760	3,241,915	4,020,651	4,206,617	4,783,441	5,132,626	6,026,584	10,325,182	11,961,160	11,063,013
Finance, Insurance	1,074,663	1,399,762	2,649,199	2,399,368	1,904,981	2,056,641	981,964	709,837	941,719	720,158
Real Estate, Rental, Leasing	8,689,451	9,040,980	5,681,998	4,610,217	5,982,037	6,576,186	6,430,212	5,969,316	6,440,914	6,890,364
Professional, Scientific, Technical Services	3,473,316	4,175,477	2,984,619	3,486,929	3,610,052	3,764,119	4,432,119	5,154,988	4,332,348	4,058,763
Admin, Support, Waste Mgmt, Remediation	13,548,380	13,762,572	11,480,552	11,909,983	13,107,514	14,414,126	15,344,883	15,932,118	17,459,694	18,388,267
Education Services	2,078,487	2,007,344	2,005,029	2,127,085	2,384,636	2,399,255	2,420,184	2,446,785	2,830,490	3,224,644
Health Care, Social Assistance	101,972	160,959	138,637	160,731	131,745	136,613	125,372	125,387	123,655	154,051
Arts, Entertainment, Recreation	2,063,785	2,191,379	2,325,025	2,262,989	2,294,091	2,393,016	2,343,723	2,460,108	2,482,910	2,410,040
Accommodation, Food Services	37,226,690	39,292,278	39,551,541	40,082,483	40,846,694	43,327,092	45,405,971	48,462,838	50,691,874	49,699,737
Other Services	9,911,232	10,562,982	10,477,640	10,929,380	10,830,048	13,202,830	12,253,228	12,631,089	12,861,260	12,948,601
Public Administration	--	1,931,686	--	--	--	--	--	--	--	--
Other	7,714	--	--	--	--	--	--	--	--	--
Total	\$ 342,575,471	\$ 365,584,418	\$ 341,191,578	\$ 336,870,714	\$ 354,195,606	\$ 395,496,164	\$ 409,876,176	\$ 427,827,715	\$ 420,902,624	\$ 413,962,420
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Office

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

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

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2007	\$ --	\$ 6,000,000	\$ 6,000,000	\$ 266,504	\$ 228,315	\$ 494,819
2008	--	5,760,000	5,760,000	243,038	195,634	438,672
2009	--	5,515,000	5,515,000	98,874	160,972	259,846
2010	--	5,046,060	5,046,060	103,207	124,209	227,416
2011	--	5,046,292	5,046,292	52,102	85,217	137,319
2012	--	4,740,088	4,740,088	--	--	--
2013	--	4,412,681	4,412,681	--	--	--
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
2016	--	3,418,023	3,418,023	--	--	--

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2007	\$ 6,494,819	0.66%	\$ 203
2008	6,198,672	0.56%	192
2009	5,774,846	0.51%	184
2010	5,273,476	0.44%	163
2011	5,183,611	0.43%	154
2012	4,740,088	0.36%	139
2013	4,412,681	0.30%	129
2014	4,298,980	0.27%	127
2015	3,757,868	0.22%	111
2016	3,418,023	0.19%	98

Notes:

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

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2007	\$ 360,000	\$ --	\$ 5,701,835	\$ 6,061,835	0.26%	\$ 176
2008	--	--	5,356,143	5,356,143	0.20%	171
2009	--	--	5,036,408	5,036,408	0.19%	155
2010	--	--	4,823,914	4,823,914	0.18%	143
2011	--	--	4,705,707	4,705,707	0.17%	138
2012	--	--	4,320,503	4,320,503	0.16%	127
2013	--	--	3,898,238	3,898,238	0.14%	115
2014	--	--	3,483,086	3,483,086	0.11%	103
2015	--	--	3,483,086	3,483,086	0.11%	90
2016	--	--	3,418,478	2,678,478	0.08%	77

Notes:

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

WASHINGTON COUNTY, TEXAS
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 24,617,042	36.17500%	\$ 8,905,215
City of Burton	823,000	0.71200%	5,860
School Districts			
Brenham Independent School District	31,765,626	66.29600%	21,059,339
Burton Independent School District	6,180,000	10.29700%	636,355
Subtotal, Overlapping Debt			<u>30,606,770</u>
County Direct Debt	69,726,043	100.00000%	<u>3,418,023</u>
Total Direct and Overlapping Debt			<u>\$ 34,024,793</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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Assessed Value of Property	\$ 2,304,800,122	\$ 2,626,132,219	\$ 2,624,769,140	\$ 2,625,999,454	\$ 2,723,432,103	\$ 2,711,355,644	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041
Debt Limit, 10% of Assessed Debt	230,480,012	262,613,222	262,476,914	262,599,945	272,343,210	271,135,564	283,074,772	303,508,439	326,546,696	331,179,904
Amount of Debt Applicable to Limit										
General Obligation Bonds	6,000,000	5,760,000	5,515,000	5,046,060	5,046,292	4,740,088	4,412,681	4,070,274	3,757,868	3,418,023
Less Resources for Repayment	(298,165)	(403,857)	(478,592)	(222,146)	(340,585)	(419,585)	(514,443)	(587,188)	(646,667)	(739,545)
Total Net Debt Applicable to Limit	<u>5,701,835</u>	<u>5,356,143</u>	<u>5,036,408</u>	<u>4,823,914</u>	<u>4,705,707</u>	<u>4,320,503</u>	<u>3,898,238</u>	<u>3,483,086</u>	<u>3,111,201</u>	<u>2,678,478</u>
Legal Debt Margin	<u>\$ 224,778,177</u>	<u>\$ 257,257,079</u>	<u>\$ 257,440,506</u>	<u>\$ 257,776,031</u>	<u>\$ 267,637,503</u>	<u>\$ 266,815,061</u>	<u>\$ 279,176,534</u>	<u>\$ 300,025,353</u>	<u>\$ 323,435,495</u>	<u>\$ 328,501,426</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	2.47%	2.04%	1.92%	1.84%	1.73%	1.59%	1.38%	1.15%	0.95%	0.81%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 3,311,799,041
Debt Limit (10% of Assessed Value)	<u>331,179,904</u>
Debt Applicable to Limit:	
General Obligation Bonds	3,418,023
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(739,545)</u>
Total Net Debt Applicable to Limit	<u>2,678,478</u>
Legal Debt Margin	<u>\$ 328,501,426</u>

TABLE D-17

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Population (1)	32,360	31,396	32,412	33,718	34,025	34,093	33,938	33,863	34,438	34,765
Personal Income - (000's) (1)	\$ 1,111,641	\$ 1,137,483	\$ 1,195,879	\$ 1,195,879	\$ 1,321,804	\$ 1,494,553	\$ 1,585,915	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791
Per Capita Personal Income (1)	\$ 34,352	\$ 36,230	\$ 36,896	\$ 35,467	\$ 38,848	\$ 43,838	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080
Median Age (1)	37	37	38	38	39	39	42	42	39	42
School Enrollment (2)	5,288	5,144	5,275	5,263	5,247	5,232	5,076	5,243	5,200	5,367
College Enrollment (3)	14,616	15,607	17,155	17,680	18,156	17,874	18,426	19,317	19,370	19,422
Unemployment (4)	4.10%	4.10%	6.10%	6.40%	6.00%	5.30%	4.50%	3.50%	5.00%	5.10%

(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	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,051	1	6.84%	880	2	5.35%
Blue Bell Creameries	575	2	3.74%	786	3	4.78%
Brenham I.S.D.	693	3	4.51%	719	4	4.37%
Blinn College	475	4	3.09%	1,100	1	6.69%
Wal-Mart Supercenter	385	5	2.51%	380	5	2.31%
Tempur Sealy Mattress	341	6	2.22%	211	10	1.28%
Germania Insurance	336	7	2.19%	324	6	1.97%
Scott & White Hospital-Brenham	300	8	1.95%	285	8	1.73%
City of Brenham	284	9	1.85%	235	9	1.43%
MIC Group	214	10	1.39%	--	--	--
Mount Vernon Mills	--	--	--	305	7	1.86%
		--	--			--
		--	--			--
Total	4,654		30.31%	5,225		31.78%
Total employment	15,355		100.00%	16,442		100.00%

Mount Vernon Mills

Source:

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

WASHINGTON COUNTY, TEXAS

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration	9	17	21	21	21	21	21	23	24	25
Judicial/Courts	31	31	30	31	29	30	28	31	32	31
Legal	4	5	5	5	5	4	5	5	5	5
Financial Administration	7	8	7	7	7	7	8	8	8	8
Public Facilities	5	3	3	3	2	2	2	3	3	3
Public Safety	65	57	65	61	59	60	63	81	84	86
Public Transportation	29	29	27	27	27	27	30	30	30	30
Health and Welfare	27	39	37	41	28	29	37	33	41	45
Culture and Recreation	3	5	4	4	4	4	4	4	4	4
Conservation	2	5	5	5	3	5	3	3	3	3
Elections	--	--	2	--	--	--	--	--	1	1
Agriculture and Marine Services	7	--	--	--	--	--	--	--	--	--
Total	189	199	206	205	185	189	201	221	235	241

Source: County human resources.

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WASHINGTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	2007	2008	2009	2010	2011	2012
General Government						
Marriage license issued	250	279	261	270	258	251
Birth certificates	422	507	399	390	338	298
Death certificates	329	324	302	277	276	309
Judicial						
County court						
Instruments recorded	7,300	7,015	6,388	7,031	6,374	6,521
Probate cases filed	159	176	169	173	170	169
Civil cases filed	268	201	219	207	203	182
Criminal cases-County Attorney	1,153	1,124	1,120	1,205	1,355	1,028
District court						
Civil cases filed	166	143	137	169	148	284
Tax cases filed	61	84	98	83	107	112
Civil motions filed	3	3	7	9	4	3
Criminal cases filed	277	323	255	268	220	188
Criminal motions filed	102	115	113	53	52	32
Justice Court (1)						
Cases filed	9,743	8,066	11,600	9,555	5,887	3,785
Fines/court cost collected	\$ 1,593,003	\$ 1,371,676	\$ 1,642,824	\$ 1,415,659	\$ 1,009,389	\$ 896,183
County Court at Law						
Cases filed	328	318	304	334	318	334
Motions filed	221	172	197	246	248	220
Juvenile						
Cases filed	40	48	43	18	41	41
Legal						
County Attorney						
Restitution	\$ 53,816	\$ 51,987	\$ 43,385	\$ 43,397	\$ 52,082	\$ 40,613
Merchant fees	\$ 20,589	\$ 19,825	\$ 14,800	\$ 14,600	\$ 14,645	\$ 9,742
Public Safety						
Total Warrants Served	188	190	454	461	386	170
Jail bookings	2,879	2,894	3,005	3,014	3,213	2,586
Jail average daily occupancy	91	97	103	96	105	96
Public Facilities						
Fairground Rentals	\$ 70,293	\$ 82,168	\$ 72,168	\$ 82,270	\$ 89,935	\$ 104,193
Arena Rental	\$ 30,818	\$ 23,399	\$ 27,867	\$ 10,350	\$ 9,303	\$ 8,597
Event Center	\$ 34,555	\$ 36,800	\$ 36,208	\$ 40,603	\$ 46,039	\$ 48,500
VIP Room	\$ --	\$ --	\$ 6,200	\$ 5,400	\$ 10,825	\$ 7,600
Road and Bridge						
Miles of County Roads	625	625	626	626	626	628
Miles of paved roads	338	352	375	394	412	414
Miles of unpaved roads	287	273	251	232	215	213

Source: County offices.

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

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	2013	2014	2015	2016
	217	231	236	258
	351	354	358	351
	297	362	309	282
	6,807	6,838	6,545	6,724
	173	140	180	171
	196	203	196	227
	993	841	734	778
	139	188	219	235
	119	60	63	22
	1	3	--	9
	479	343	354	402
	232	77	121	104
	3,648	2,242	2,542	2,983
\$	\$ 1,116,507	\$ 889,746	\$ 729,611	\$ 784,668
	318	312	298	325
	208	155	175	188
	41	49	27	18
\$	\$ 37,740	\$ 66,159	\$ 47,310	\$ 42,252
\$	\$ 10,262	\$ 9,212	\$ 6,769	\$ 6,641
	1,118	1,198	1,537	1,428
	2,398	2,074	2,174	1,997
	81	110	84	94
\$	\$ 94,869	\$ 96,129	\$ 105,010	\$ 128,640
\$	\$ 6,281	\$ 6,340	\$ 7,488	\$ 5,961
\$	\$ 35,273	\$ 40,447	\$ 41,090	\$ 31,827
\$	\$ 4,725	\$ 6,700	\$ 6,901	\$ 9,191
	625	625	626	626
	431	441	450	454
	194	185	176	172

WASHINGTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	15	15	15	15	15	14	14	14	17	22
Public Facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
Health and Welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	1	1	1	1	1	1	1	1	1
Road and Bridge										
Miles of Paved Roads	338	352	375	394	412	414	431	441	450	454
Miles of Unpaved Roads	287	273	251	232	215	214	194	185	176	172
Bridges	122	122	122	117	117	117	117	118	119	120

Source: County offices.