

# **Austin County, Texas**

## **Comprehensive Annual Financial Report**



**For The Fiscal Year Ended September 30, 2009**

**AUSTIN COUNTY, TEXAS**

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2009*

Prepared by the  
AUSTIN COUNTY, TEXAS  
COUNTY AUDITOR'S OFFICE

Betty Jez  
County Auditor

**AUSTIN COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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*Introductory Section*

# Austin County Auditor

Betty Jez, Auditor

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April 26, 2010

The Honorable Dan Beck, Judge, 155<sup>th</sup> State District Court  
The Honorable Austin County Commissioners Court  
The Citizens of Austin County, Texas

Vernon's Texas Statutes and Codes Annotated, Local Government Code Title 4, Subchapter B, Section 114.025 require this annual report. Pursuant to those requirements, the auditor's office issues this comprehensive annual financial report of Austin County for the fiscal year ending September 30, 2009.

This report includes management's representations about the finances of Austin County. Management assumes full responsibility for the completeness and reliability of all of the information presented. Austin County has established a comprehensive internal control system designed both to protect the government's assets against loss, theft or misuse, and to compile sufficient information for preparation of Austin County's financial statements using generally accepted accounting principles (GAAP). The cost of internal controls should not be more than the benefits derived. Therefore Austin County's system of internal controls provides reasonable rather than absolute assurance that the financial statements are free from material misstatement. Management believes and, to the best of our knowledge, asserts that this financial report is complete and reliable in all material respects.

Rutledge Crain & Company, PC, a professional corporation of licensed certified public accountants, have audited Austin County's financial statements. The goal of this independent audit is to provide reasonable assurance that the financial statements of Austin County for the fiscal year ending September 30, 2009, are free of material misstatement. The independent audit involved examining on test basis evidence used and significant estimates made by management. The independent audit evaluated the overall financial principles used in our presentation. The independent auditors concluded after examination that there is a reasonable basis for rendering an unqualified opinion that Austin County's financial statements for FY 2008 – 2009 are fairly represented in conformity with GAAP. The independent auditors' report is submitted as the first component of this annual financial report.

Generally accepted accounting principles require management to provide a narrative introduction, overview and analysis in addition to the basic financial statements. This narrative is in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal accompanies the MD&A and should be read in conjunction with it. Austin County's MD&A can be found directly after the independent auditors' report.

## **Profile of the Government**

Austin County covers 656 square miles on the boundary between the Post Oak Savannah and the Coastal Prairie regions of Texas. The county is bordered on the north by Washington County, on the west by Fayette County, the Brazos River on the east, and by Colorado and Fort Bend counties on the south.

Austin County is some 50 miles west of the population center of City of Houston in Harris County, thus making Austin County a clear target for suburban growth as the residential and commercial boundaries of Houston and Harris County grow in all directions. In 2009, the County had an estimated population of some 26,656 people.

The county is significant in Texas history as the capital of Stephen F. Austin's colony at San Felipe, Texas, and as a player in the revolution to gain independence from Mexico in 1836. State and foundation-sponsored archeology is ongoing in an attempt to recover artifacts from that colonial era in the hope of developing heritage tourism.

As a political subdivision, Austin County has authority to levy ad valorem real and personal property taxes, issue tax-exempt debt and enter into contracts and grant agreements with other private and public entities. Also as a subdivision of state government, Austin County provides only those services allowed by statute: judicial, public safety, county jail, construction and maintenance of roads, bridges and infrastructure, health and welfare assistance, permanent records preservation, and general administrative services. In addition, Austin County provides emergency medical services with paid staff at 4 locations in the County.

Austin County's policy-making body and legislative authority are the four elected precinct county commissioners who make up the Austin County Commissioners Court chaired by the county judge. Commissioners serve four-year staggered terms with Precincts 1 and 3 running at the same time, followed every two years by Precincts 2 and 4. The county judge is also elected to a four-year term.

The annual county budget is the basis for financial planning and control of resources and service levels. The budget is formulated through court workshops with officials and the auditor and adopted or amended and adopted by the commissioners in accordance with state law. Ideally, each year individual county departments take part in budget hearings or meetings with the county judge, commissioners and county auditor, and subsequent funding requests are delivered to the county judge.

Subsequent review sessions lead to a formal and final budget document published to the public by mid-August. The final budget is adopted after public hearing(s) and input from citizens and interested parties. With an appropriate tax rate estimated, the appropriated budget is prepared by fund, department and function levels.

Traditionally the budget and commensurate tax rate are adopted simultaneously. Department heads and elected officers can request fund transfers within their departments. Those requests, and those between departments, require approval of the commissioners court. Budget-to-actual fund comparisons are included in this report with respect to each individual governmental fund for which there is an approved budget appropriation. For the General Fund, this comparison is presented on Pages 52 and 53, for Road and Bridge Special Revenue on Page 54, and for the PSIC Grant on Page 55. For government funds with appropriated annual budgets other than the General Fund, the Road and Bridge Fund and the PSIC Grant, comparisons are presented in the non-major governmental fund section of this report beginning on Page 64.

## **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 Austin County operates.

**Local Economy** – Austin County's economic climate has also seen the same downturn that is experienced both nationally and statewide.

The County's economy has experienced a decrease in sales tax and interest revenue, but its proximity to Interstate 10 and Harris County have spared the County significant financial loss up to this time. There is still new residential development occurring in the County; and rural tracts of land are continuing to sell. The mid-price homes are taking longer to sell; and sale prices have declined slightly.

BAE is still the County's largest employer, but has recently lost an extension on its FMTV contract for military vehicles and anticipates a decrease in workforce. Efforts to gain other manufacturing contracts are underway. Blencor Inc. will open in spring 2010 and should increase its workforce to approximately fifty-five by the summer.

The State Highway 36 widening project contract has been let and land clearing has begun.

**Long-Term Financial Planning** – The jail expansion should relieve the county of out-of-county inmate housing expenses after January 2011 but all inmates will be moved out of county for approximately sixty days to allow for the renovation of existing cells and facilities.

The funds approved by voters for road and bridge improvements will be spent on projects as soon as the weather conditions improve.

As sales tax revenue declines and interest rate revenue remains low, Austin County's budgeted revenue will be closely monitored. With expenses for an impending murder trial, the Commissioners Court and Auditor's office will monitor budget detail closely each month. These expenses include accrued compensatory time to various departments.

The Commissioners Court, Auditor, and Treasurer as part of the financial planning process continue to monitor revenue and mandated expenses for future budgeting purposes. The accumulated fund balance will allow for a debt free jail construction and renovation project.

**Relevant Financial Policies** – The Commissioners Court and appropriate officials are updating the purchasing and employee personnel policy and reviewing hiring practices as budget analysis continues.

**Major Initiatives** – Use of prior approved bond funds for drainage and road and bridge improvements, and the jail renovation and expansion are major initiatives begun in the budget year.

## **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Austin County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2008. This was the seventh consecutive year that the county has received this prestigious award. In order to be awarded a Certificate of Achievement,

the county published an easily readable and efficiently organized CAFR. This report satisfied both GAAP 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 meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

This comprehensive annual financial report is attributable to the dedication and work of the Auditors Office staff. The preparation of this report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC, and the cooperation of various County officials and their staffs.

Respectfully submitted,

Betty Jez, Auditor  
Austin County, Texas

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Austin County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2008

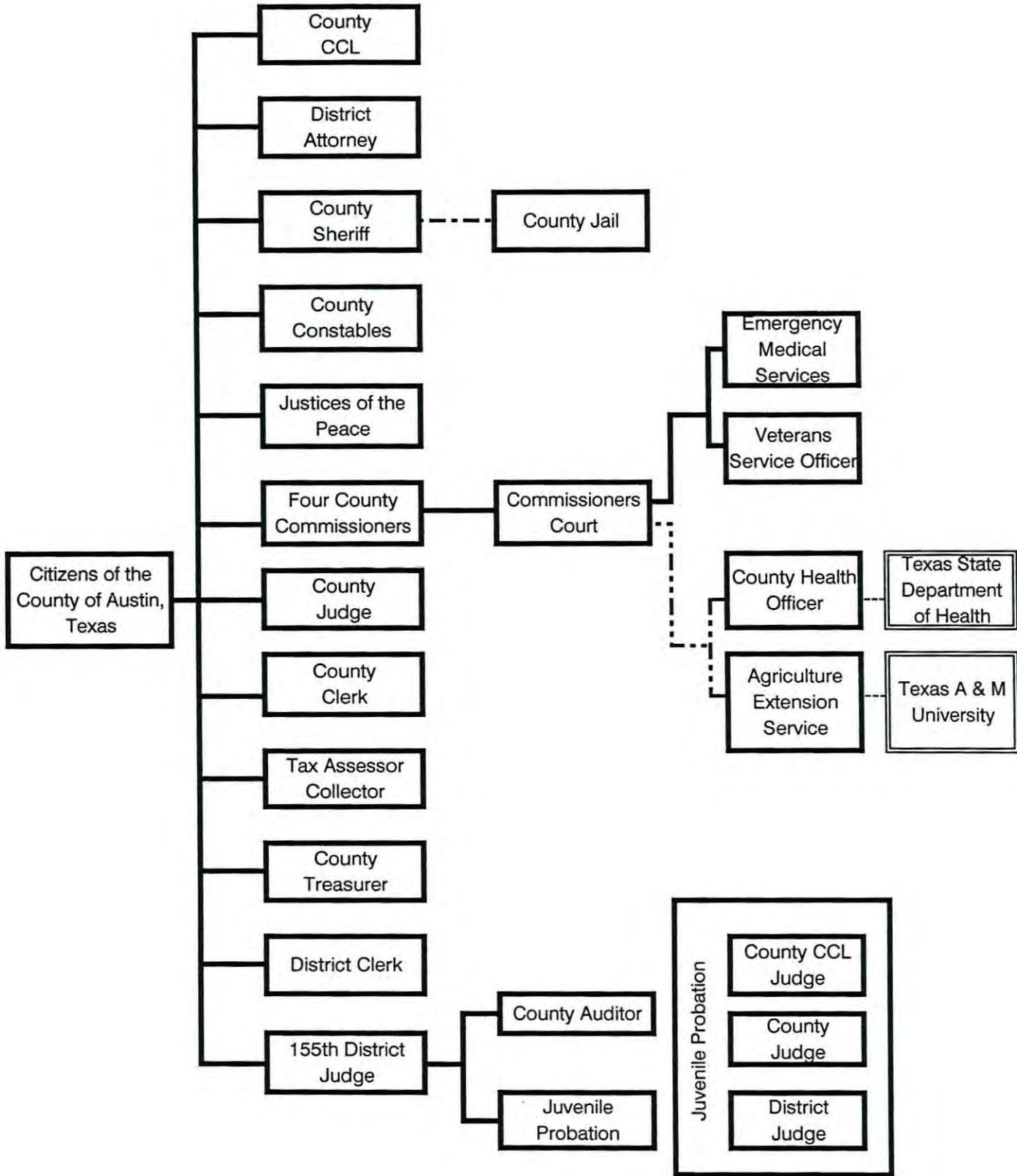
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Austin County, Texas  
 Organizational Chart  
 September 30, 2009



AUSTIN COUNTY, TEXAS  
PRINCIPAL OFFICIALS  
September 30, 2009

COMMISSIONERS COURT:

Carolyn Bilski	County Judge
David Ottmer	Commissioner, Pct. 1
Robert Rinn	Commissioner, Pct. 2
Randy Reichardt	Commissioner, Pct. 3
David Hubenak	Commissioner, Pct. 4

JUDICIAL & LEGAL:

Dan Beck	Judge, 155 <sup>th</sup> District Court
Travis Koehn	District Attorney
Dan Leedy	County Court at Law
Richard Yancey	Justice of the Peace #1
Thomas Richter	Justice of the Peace #2
Cheryl Kollatschny	Justice of the Peace #3
Dennis King	Justice of the Peace #4

LAW ENFORCEMENT:

Dewayne Burger	Sheriff
Robert Burger	Constable, Pct. #1
David Schulz	Constable, Pct. #2
Leon Kollatschny	Constable, Pct. #3
James Clark	Constable, Pct. #4
Melissa Weiss *	Chief Juvenile Probation Officer

FINANCIAL ADMINISTRATION:

Janice Kokemor	Tax Assessor-Collector
Cathleen Frank	County Treasurer
Betty Jez *	County Auditor

RECORDING OFFICIALS:

Sue Murphy	District Clerk
Carrie Gregor	County Clerk

\*Designates appointed Officials, all others are Elected Officials.

*Financial Section*

**RUTLEDGE CRAIN & COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
2401 Garden Park Court, Suite B  
Arlington, Texas 76013

**Independent Auditors' Report on Financial Statements**

To the Honorable County Judge and Commissioners Comprising the  
Commissioners Court of Austin County, Texas  
Bellville, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Austin County, Texas as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Austin County, Texas' management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Austin County, Texas as of September 30, 2009, and the respective changes in financial position and cash flows, and the respective budgetary comparisons for the General Fund, the Road and Bridge and Farm to Market Special Revenue Funds, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2010, on our consideration of Austin County, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

*Rutledge Crain & Company, PC*

April 26, 2010

*Management's Discussion and Analysis*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Austin 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 September 30, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 – 4 of this report.

### Financial Highlights

- ❖ The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2008, by \$28,290,736 (net assets). Of this amount, \$10,793,489 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizen's and creditors.
- ❖ The unreserved portion of the General Fund balance at the end of the year was \$4,455,526 or 44% of total General Fund Expenditures.
- ❖ The County's governmental funds reported combined ending fund balances of \$14,861,425, an increase of \$5,165,027 in comparison to the previous year.

### 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 four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements; and 4) 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 the reader with a broad overview of Austin County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Assets and the Statement of Activities, are utilized to provide this financial overview.

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

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the 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).

The government-wide financial statements can be found on pages 24-25 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 three categories: governmental funds, proprietary 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 the near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains 37 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 Unlimited Tax Road Bond – Series 2009, the Road & Bridge Fund, and the PSIC Grant Fund, all of which are considered to be major funds. Data from the other 33 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

*Proprietary Funds.* The County maintains one type of proprietary fund, an internal service fund. The Internal Service Fund is used to account for the County's self insured health insurance. Proprietary funds financial statements provide the same type of information as the government-wide financial statements, only in more detail.

*Fiduciary Funds.* The County maintains funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support County programs.

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

*Other Information.* In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information following the notes to the financial statements. The other supplementary information includes combining and individual statements and schedules.

### **Government-wide Financial Analysis**

At the end of fiscal year 2009, the County's net assets (assets exceeding liabilities) totaled \$28,290,736. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).

**Net Assets.** The largest portion of the County's net assets, \$17,230,652 or 61%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$266,595, or 1%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$10,793,489 or 38%, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
 Condensed Statement of Net Assets

	<u>9/30/09</u>	<u>9/30/08</u>
Current and other assets	\$ 22,626,038	\$ 15,912,749
Capital Assets	<u>21,657,147</u>	<u>22,196,637</u>
Total Assets	<u>44,283,185</u>	<u>38,109,386</u>
Long term liabilities	11,673,500	6,103,742
Other Liabilities	<u>4,318,949</u>	<u>2,732,572</u>
Total Liabilities	<u>15,992,449</u>	<u>8,836,314</u>
Net Assets:		
Invested in capital assets net of related debt	17,230,652	19,128,838
Restricted for debt service	266,595	252,128
Restricted for capital projects	-	2,957,668
Unrestricted	<u>10,793,489</u>	<u>6,934,438</u>
Total Net Assets	<u>\$ 28,290,736</u>	<u>\$ 29,273,072</u>

**Changes in Net Assets.** The net assets of the County decreased for the fiscal year ended September 30, 2009. The County's assets decreased by \$982,336 from the prior year. This was a decline over the previous year as detailed in Table 2. Revenues increased but so did expenses for Fiscal Year 2009.

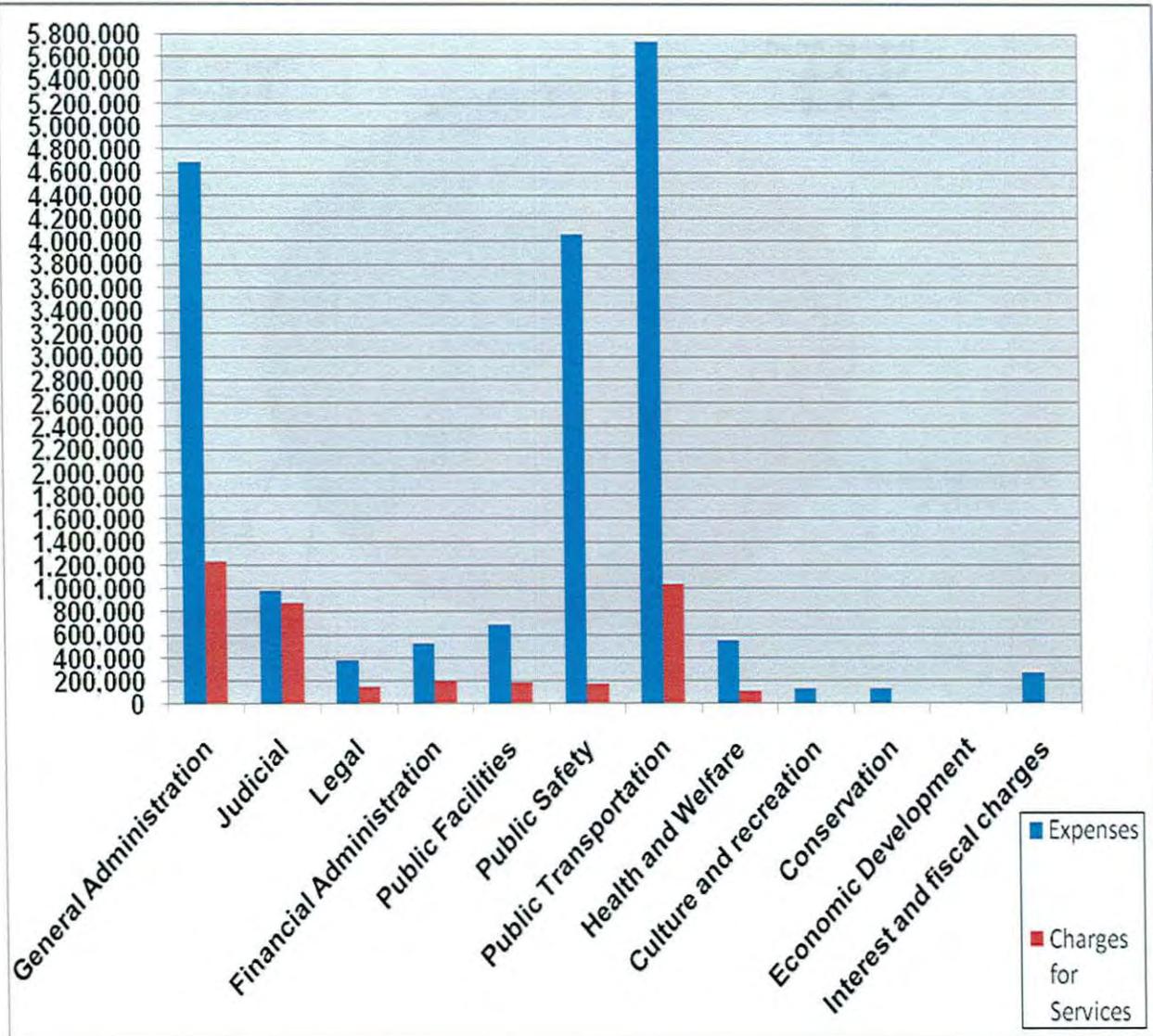
Table 2  
Changes in Net Assets

	9/30/09	9/30/08
Program Revenues:		
Charges for services	\$ 3,936,412	\$ 3,675,594
Operating grants and contributions	400,288	397,792
Capital grants and contributions	911,981	133,953
General Revenues		
Taxes	11,694,739	10,581,955
Unrestricted Investment Earnings	117,052	378,123
Miscellaneous	103,096	123,551
Loss on Sale of Capital Assets	(6,251)	
Total Revenues	<u>17,157,317</u>	<u>15,290,968</u>
Expenses:		
General Administration	4,686,566	4,308,010
Judicial	981,291	921,297
Legal	377,739	401,897
Financial Administration	521,648	463,591
Public Facilities	685,734	645,826
Public Safety	4,062,205	3,499,288
Public Transportation	5,731,766	4,705,601
Health and Welfare	556,946	303,779
Culture and Recreation	126,850	131,199
Conservation	130,705	124,156
Economic Development	13,324	6,472
Interest and fiscal charges	264,879	224,023
Total Expenses	<u>18,139,653</u>	<u>15,735,139</u>
Increase (Decrease) in net assets	(982,336)	(444,171)
Net Assets – Beginning	<u>29,273,072</u>	<u>29,717,243</u>
Net Assets – Ending	<u>\$ 28,290,736</u>	<u>\$ 29,273,072</u>

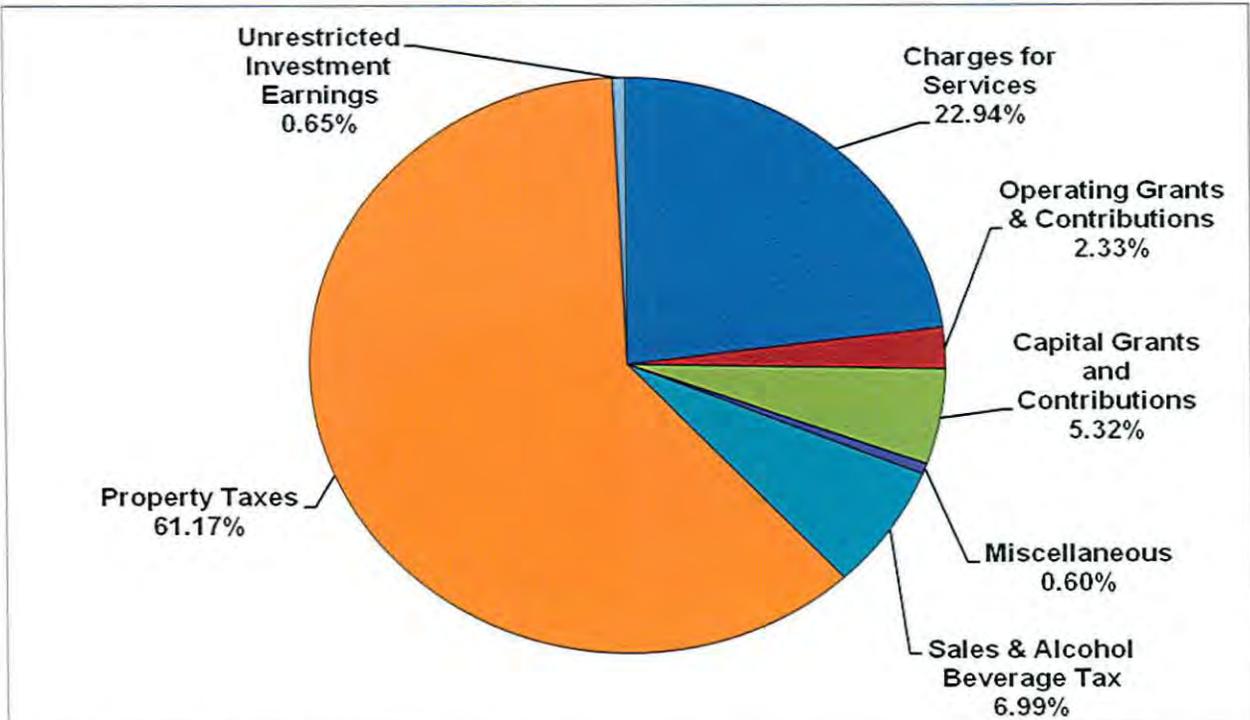
Austin County's net assets decreased by \$982,336. A key element of this decrease is as follows:

- Even though revenues increased by over \$1,800,000, expenses increased by over \$2,404,514 resulting in a decrease of net assets of almost \$1,000,000. Expenses increased in all categories from last fiscal year.

Expenses and Program Revenues



Revenues by Source



Financial Analysis of the Government's Funds

**Government 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 balances may serve as a useful measure of the 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 \$14,861,425, an increase of \$5,165,027 from 2008.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, the General Fund unreserved fund balance was \$4,455,526. The fund balance increased by \$813,480 during the current fiscal year. The key factors of the increase are increases in revenue collections.

During the year, Austin County issued \$6,000,000 in Road Bonds for building bridges, building and resurfacing roads, and improving county-wide drainage.

At the end of the current fiscal year, the Road and Bridge Fund unreserved fund balance was \$1,185,216, an increase of \$85,525. Other Governmental Funds had an increase of \$1,171,286 to \$3,783,375 due to expenditure of a road bond.

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

**General Fund Budgetary Highlights.** Each year the County performs periodic reviews of the budget. State law prohibits increasing total budgeted expenditures except during an emergency, however an amount budgeted for one line item can be transferred to another budgeted item without authorizing an emergency expenditure.

During the year there was a \$219,200 positive variance in appropriations between the final amended budget and actual. Following are the main components of the decrease:

- \$64,310 decrease from budgeted expenditures in County Judge of which the majority was salary from a position that was not filled and environmental inspections and associated costs that were done by current staff in lieu of contracting it out.

- \$64,310 decrease from budgeted expenditures in County Judge of which the majority was salary from a position that was not filled and environmental inspections and associated costs that were done by current staff in lieu of contracting it out.
- \$54,892 decrease from budgeted expenditures in County Clerk's Office of which the majority was budgeted record management monies that were not expended and savings in salaries and related benefits.
- \$158,962 decrease from budgeted expenditures in Other of which the majority were savings in the actual cost of liability, workers' compensation, and unemployment insurance from the amount budgeted.
- \$47,313 decrease from budgeted expenditures in Emergency Medical Services of which the majority was budgeted repairs and replacements and facility improvements that were not expended.
- \$83,076 decrease from budgeted expenditures in County Courthouse and Buildings of which the majority was budgeted repairs and replacements that were not expended.
- 24,980 decrease from budgeted expenditures in Emergency Management of which the majority was savings in homeland security monies that were not expended.

The decrease in actual expenditures from budgeted expenditures resulted in \$874,753 excess of revenues over expenditures.

**Capital Assets and Debt Administration**

*Capital Assets.* The County's investment in capital assets for its governmental activities as of September 30, 2009, amounts to \$21,657,147 (net of accumulated depreciation). The investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

Table 3  
 Capital Assets at Year End  
 Net of Accumulated Depreciation

	2009	2008
Land	\$ 225,465	\$ 142,040
Buildings	1,279,596	1,239,586
Machinery & Equipment	4,124,207	3,435,293
Infrastructure	15,725,161	17,284,036
Construction in Progress	302,718	95,682
	<u>\$ 21,657,147</u>	<u>\$ 22,196,637</u>

For more information on Capital Assets see the footnotes beginning on page 43.

*Debt Administration.* From time to time Austin County issues short term tax notes payable and capital lease obligations to finance equipment purchases in the General Fund and Road & Bridge Fund. The County's tax notes payable decreased by \$150,000, to \$320,000. Capital lease obligations decreased (net of payments) by \$142,894. Compensated absences increased by \$54,436 due to continuing staffing shortages.

Table 4  
 Outstanding Debt at Year End

Type of Debt	2009	2008
Notes Payable	\$ 320,000	\$ 470,000
Bonds Payable	10,565,000	4,825,000
Unamortized Premium (Discount)	68,216	
Leases Payable	496,342	639,236
Compensated Absences	223,942	169,506
Total	<u>\$11,673,500</u>	<u>\$ 6,103,742</u>

Tax supported outstanding debt increased by \$5,501,542 because of new Certificates of Obligations issued during the year.

Additional information on the County's long-term debt can be found in the notes to the financial statements starting on page 45.

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

The Austin County economy remains relatively stable compared to the national economy. Austin County's unemployment rate is currently 4.4%, which is well below the state (8.1%) and national (9.8%) average. Austin County increased the ad valorem tax rate of .4796 per \$100 valuation to .4990 per \$100 valuation. Overall tax revenues are expected to increase due to the large increase of taxable value and the increase of the ad valorem tax rate. Economic development initiatives are in progress and there is interest in Austin County due to its central location between Austin, Houston, and San Antonio, Texas.

#### **Requests for Information**

This financial report is designed to provide a general overview of Austin 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 County Auditor's Office, One East Main, Bellville, Texas 77418.

*Basic Financial Statements*

**AUSTIN COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 16,026,395
Investments	849,917
Receivables (net of allowances for uncollectibles):	
Taxes	506,230
Fines	3,654,323
Accounts receivable	413,729
Intergovernmental	1,049,927
Deferred charges	125,517
Capital assets (net of accumulated depreciation)	
Land	225,464
Buildings	1,279,596
Machinery and equipment	4,124,207
Infrastructure	15,725,162
Construction in progress	302,718
Total Assets	<u>44,283,185</u>
<b>LIABILITIES</b>	
Accounts payable	1,720,195
Accrued liabilities	338,002
Due to other governments	2,258,448
Due to others	2,304
Noncurrent liabilities:	
Due within one year	957,108
Due in more than one year	10,716,392
Total Liabilities	<u>15,992,449</u>
<b>NET ASSETS</b>	
Invested in Capital Assets, Net of Related Debt	17,230,652
Restricted For:	
Debt Service	266,595
Unrestricted	10,793,489
Total Net Assets	<u>\$ 28,290,736</u>

The accompanying notes are an integral part of this statement.

## AUSTIN COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General administration</i>	\$ 4,686,566	\$ 1,230,667	\$ 17,927	\$ --	\$ (3,437,972)
<i>Judicial</i>	981,291	875,829	97,972	--	(7,490)
<i>Legal</i>	377,739	144,039	45,660	--	(188,040)
<i>Financial administration</i>	521,648	200,189	--	--	(321,459)
<i>Public facilities</i>	685,734	178,072	4,400	--	(503,262)
<i>Public safety</i>	4,062,205	166,510	76,802	139,215	(3,679,678)
<i>Public transportation</i>	5,731,766	1,034,177	51,472	--	(4,646,117)
<i>Health and welfare</i>	556,946	105,546	99,655	772,766	421,021
<i>Culture and recreation</i>	126,850	--	6,400	--	(120,450)
<i>Conservation</i>	130,705	1,383	--	--	(129,322)
<i>Economic development</i>	13,324	--	--	--	(13,324)
<i>Interest and fiscal charges</i>	264,879	--	--	--	(264,879)
Total expenses	<u>18,139,653</u>	<u>3,936,412</u>	<u>400,288</u>	<u>911,981</u>	<u>(12,890,972)</u>
Total Primary Government	<u>\$ 18,139,653</u>	<u>\$ 3,936,412</u>	<u>\$ 400,288</u>	<u>\$ 911,981</u>	<u>(12,890,972)</u>
General Revenues:					
<i>Property Taxes</i>					10,495,599
<i>Sales Taxes</i>					1,187,302
<i>Alcoholic Beverage Taxes</i>					11,838
<i>Miscellaneous</i>					103,096
<i>Unrestricted Investment Earnings</i>					117,052
<i>Gain on Sale of Capital Assets</i>					(6,251)
Total General Revenues					<u>11,908,636</u>
Change in Net Assets					<u>(982,336)</u>
Net Assets - Beginning					29,273,072
Net Assets - Ending					<u>\$ 28,290,736</u>

The accompanying notes are an integral part of this statement.

**AUSTIN COUNTY, TEXAS**  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2009

	<u>General Fund</u>	<u>Unlimited Tax Road Bonds Series 2009</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 3,619,440	\$ 5,437,602
<i>Investments</i>	601,211	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	338,882	--
<i>Fines</i>	3,654,323	--
<i>Accounts receivable</i>	26,273	--
<i>Intergovernmental</i>	218,293	--
<i>Due from other funds</i>	263,725	--
<b>Total Assets</b>	<u>\$ 8,722,147</u>	<u>\$ 5,437,602</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 107,778	\$ --
<i>Accrued liabilities</i>	191,768	--
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	2,258,448	--
<i>Due to others</i>	2,304	--
<i>Deferred revenue</i>	1,706,323	--
<b>Total Liabilities</b>	<u>4,266,621</u>	<u>--</u>
Fund balances:		
Reserved for:		
<i>Debt service</i>	--	--
Unreserved, reported in:		
<i>General fund</i>	4,455,526	--
<i>Special revenue funds</i>	--	--
<i>Capital project funds</i>	--	5,437,602
<b>Total fund balances</b>	<u>4,455,526</u>	<u>5,437,602</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 8,722,147</u>	<u>\$ 5,437,602</u>

The accompanying notes are an integral part of this statement.

Road and Bridge	PSIC Grant	Other Governmental Funds	Total Governmental Funds
\$ 1,086,851	\$ --	\$ 4,202,350	\$ 14,346,243
124,301	--	--	725,512
62,201	--	105,147	506,230
--	--	--	3,654,323
--	--	39,549	65,822
--	766,846	64,788	1,049,927
--	--	--	263,725
<u>\$ 1,273,353</u>	<u>\$ 766,846</u>	<u>\$ 4,411,834</u>	<u>\$ 20,611,782</u>
\$ 2,425	\$ 625,140	\$ 385,540	\$ 1,120,883
28,606	--	24,842	245,216
--	142,000	121,725	263,725
--	--	--	2,258,448
--	--	--	2,304
57,106	--	96,352	1,859,781
<u>88,137</u>	<u>767,140</u>	<u>628,459</u>	<u>5,750,357</u>
--	--	239,284	239,284
--	--	--	4,455,526
1,185,216	(294)	1,865,844	3,050,766
--	--	1,678,247	7,115,849
<u>1,185,216</u>	<u>(294)</u>	<u>3,783,375</u>	<u>14,861,425</u>
<u>\$ 1,273,353</u>	<u>\$ 766,846</u>	<u>\$ 4,411,834</u>	<u>\$ 20,611,782</u>

**AUSTIN COUNTY, TEXAS**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 SEPTEMBER 30, 2009**

Total fund balances - governmental funds balance sheet	\$ 14,861,425
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	21,657,144
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	463,906
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	1,553,151
Payables for bond principal which are not due in the current period are not reported in the funds.	(10,633,216)
Payables for capital leases which are not due in the current period are not reported in the funds.	(496,342)
Payables for bond interest which are not due in the current period are not reported in the funds.	(92,786)
Payables for notes which are not due in the current period are not reported in the funds.	(320,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(223,942)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	125,518
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,395,879
Net assets of governmental activities - statement of net assets	<u>\$ 28,290,737</u>

The accompanying notes are an integral part of this statement.

# AUSTIN COUNTY, TEXAS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Unlimited Tax Road Bonds Series 2009
<b>Revenues:</b>		
<i>Taxes</i>	\$ 8,210,112	\$ --
<i>Licenses and permits</i>	59,320	--
<i>Intergovernmental</i>	252,513	--
<i>Charges for services</i>	776,920	--
<i>Fees and commissions</i>	1,315,198	--
<i>Fines</i>	72,737	--
<i>Interest</i>	56,006	1,334
<i>Miscellaneous</i>	280,611	--
<b>Total revenues</b>	<u>11,023,417</u>	<u>1,334</u>
<b>Expenditures:</b>		
<b>Current:</b>		
<i>General administration</i>	3,910,325	--
<i>Judicial</i>	902,975	--
<i>Legal</i>	245,244	--
<i>Financial administration</i>	489,342	--
<i>Public facilities</i>	752,894	--
<i>Public safety</i>	3,509,679	--
<i>Public transportation</i>	--	566,472
<i>Health and welfare</i>	97,456	--
<i>Culture and recreation</i>	110,253	--
<i>Conservation</i>	130,496	--
<i>Economic development</i>	--	--
<b>Capital outlay</b>	--	--
<b>Debt service:</b>		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
<i>Bond issuance cost</i>	--	67,260
<b>Total expenditures</b>	<u>10,148,664</u>	<u>633,732</u>
<b>Excess (deficiency) of revenues over   (under) expenditures</b>	<b>874,753</b>	<b>(632,398)</b>
<b>Other financing sources (uses):</b>		
<i>Transfers in</i>	28,534	--
<i>Transfers out</i>	(89,807)	--
<i>Issuance of debt</i>	--	6,000,000
<i>Premium on bonds issued</i>	--	70,000
<b>Total other financing sources (uses)</b>	<u>(61,273)</u>	<u>6,070,000</u>
<b>Net change in fund balances</b>	<b>813,480</b>	<b>5,437,602</b>
<b>Fund balances, October 1</b>	<b>3,642,046</b>	<b>--</b>
<b>Fund balances (deficits), September 30</b>	<b>\$ <u>4,455,526</u></b>	<b>\$ <u>5,437,602</u></b>

The accompanying notes are an integral part of this statement.

Road and Bridge	PSIC Grant	Other Governmental Funds	Total Governmental Funds
\$ 1,284,778	\$ --	\$ 2,168,128	\$ 11,663,018
796,883	--	16,107	872,310
19,928	766,846	27,734	1,067,021
--	--	--	776,920
--	--	--	1,315,198
172,848	--	--	245,585
12,315	--	47,397	117,052
49,612	--	673,492	1,003,715
<u>2,336,364</u>	<u>766,846</u>	<u>2,932,858</u>	<u>17,060,819</u>
478,059	--	42,548	4,430,932
--	--	105,097	1,008,072
--	--	139,569	384,813
--	--	--	489,342
--	--	450,661	1,203,555
--	--	261,472	3,771,151
1,772,780	--	2,320,129	4,659,381
--	767,140	202,356	1,066,952
--	--	10,128	120,381
--	--	--	130,496
--	--	13,324	13,324
--	--	--	--
--	--	410,000	410,000
--	--	207,393	207,393
--	--	2,740	70,000
<u>2,250,839</u>	<u>767,140</u>	<u>4,165,417</u>	<u>17,965,792</u>
85,525	(294)	(1,232,559)	(904,973)
--	--	173,709	202,243
--	--	(112,436)	(202,243)
--	--	--	6,000,000
--	--	--	70,000
<u>--</u>	<u>--</u>	<u>61,273</u>	<u>6,070,000</u>
85,525	(294)	(1,171,286)	5,165,027
1,099,691	--	4,954,661	9,696,398
<u>\$ 1,185,216</u>	<u>\$ (294)</u>	<u>\$ 3,783,375</u>	<u>\$ 14,861,425</u>

**AUSTIN 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 SEPTEMBER 30, 2009

Net change in fund balances - total governmental funds	\$ 5,165,027
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,891,429
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,424,667)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(6,251)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	37,419
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	410,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	142,894
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	61,046
(Increase) decrease in accrued interest from beginning of period to end of period.	(54,231)
The net revenue (expense) of internal service funds is reported with governmental activities.	(151,594)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(54,435)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	71,026
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(6,000,000)
Bond premiums are reported in the funds but not in the SOA.	(70,000)
Change in net assets of governmental activities - statement of activities	<u>\$ (982,336)</u>

The accompanying notes are an integral part of this statement.

**AUSTIN COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUND

SEPTEMBER 30, 2009

	Nonmajor Internal Service Fund
	Self Insurance
<b>ASSETS</b>	
Current Assets:	
<i>Cash and cash equivalents</i>	\$ 1,680,151
<i>Investments</i>	124,405
<i>Accounts receivable</i>	347,907
Total Assets	<u>2,152,463</u>
<b>LIABILITIES</b>	
Current Liabilities:	
<i>Accounts payable</i>	599,312
Total Liabilities	<u>599,312</u>
<b>NET ASSETS</b>	
<i>Unrestricted</i>	1,553,151
Total Net Assets	<u>\$ 1,553,151</u>

The accompanying notes are an integral part of this statement.

**AUSTIN COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET ASSETS - INTERNAL SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Nonmajor Internal Service Fund
	Self Insurance
OPERATING REVENUES:	
<i>Charges for services</i>	\$ 1,584,898
<i>Reinsurance</i>	1,651,814
Total Operating Revenues	<u>3,236,712</u>
OPERATING EXPENSES:	
<i>Claims paid</i>	2,973,326
<i>Administrative fees</i>	428,431
Total Operating Expenses	<u>3,401,757</u>
Operating Income (Loss)	<u>(165,045)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Interest revenue</i>	13,451
Total Non-operating Revenues (Expenses)	<u>13,451</u>
Change in net assets	<u>(151,594)</u>
Total net assets, October 1	1,704,745
Total net assets, September 30	<u>\$ 1,553,151</u>

The accompanying notes are an integral part of this statement.

**AUSTIN COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Nonmajor Internal Service Fund Self Insurance
<b>Cash Flows from Operating Activities:</b>	
<i>Interfund services provided</i>	\$ 3,250,163
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(3,325,306)
Net Cash Provided (Used) by Operating Activities	<u>(75,143)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(75,143)
Cash and Cash Equivalents at Beginning of Year	1,879,699
Cash and Cash Equivalents at End of Year	<u>\$ 1,804,556</u>
<b>Reconciliation to Balance Sheet:</b>	
<i>Cash</i>	\$ 1,680,151
<i>Cash Equivalents Included in Investments</i>	124,405
Cash and Cash Equivalents at End of Year	<u>\$ 1,804,556</u>
<b>Reconciliation of Operating Income to Net Cash</b>	
<i>Provided by Operating Activities:</i>	
Operating Income (Loss)	\$ (165,045)
Adjustments to Reconcile Operating Income to Net Cash	
<i>Provided by Operating Activities</i>	
<i>Interest income</i>	13,451
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Accounts Receivable</i>	(347,907)
<i>Increase (Decrease) in Accounts Payable</i>	424,358
<i>Total Adjustments</i>	<u>89,902</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (75,143)</u>

The accompanying notes are an integral part of this statement.

**AUSTIN COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2009**

	<u>Agency Funds</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 1,556,338
<i>Intergovernmental receivable</i>	12,737
<i>Due from other funds</i>	2,531
<b>Total Assets</b>	<u>\$ 1,571,606</u>
<b>LIABILITIES</b>	
<i>Due to other funds</i>	\$ 2,531
<i>Due to other governments</i>	639,253
<i>Due to others</i>	929,822
<b>Total Liabilities</b>	<u>\$ 1,571,606</u>

The accompanying notes are an integral part of this statement.

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

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

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

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

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

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements, however, interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

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

Separate financial statements are provided for governmental funds, 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 is the proprietary fund. Fiduciary fund financial statements consist of agency funds only which have no 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.

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

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.

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. 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 *Unlimited Tax Road Bonds, Series 2009 Capital Projects Fund* accounts for construction projects and capital acquisition from the proceeds of this bond issue.

The *Road and Bridge Special Revenue Fund* accounts for certain revenues and expenditures related to the construction and maintenance of roads and bridges within all County precincts.

The *PSIC Grant Fund* accounts for a grant provided to improve communications within the County.

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.

The *Capital Projects Fund* accounts for the construction of capital projects.

The *Internal Service Fund* accounts for the administration of the County's health insurance program.

*Agency Funds* are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds. These assets include collections of fines which are remitted to the state, investments held for trusts established by court order for individuals, and collections of various sources for certain other governments.

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.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Insurance Internal Service fund are charges to other funds. Operating expenses for enterprise funds include the cost of sales and

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

#### 1. Deposits and investments

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

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

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

#### 2. Receivables and payables

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

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

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

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Austin 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. 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.

**AUSTIN COUNTY, TEXAS**  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year Ended September 30, 2009

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

4. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide funds. A liability is reported for these amounts in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

5. Long-term obligations

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

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

6. Fund equity

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

Debt Service Fund	
Reserved for debt service	<u>\$239,284</u>

**AUSTIN COUNTY, TEXAS**  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year Ended September 30, 2009

**II. DETAILED NOTES ON ALL FUNDS**

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$17,582,733, and the bank balance was \$18,165,213. All of the bank balance was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the County's name.

Investments

As of September 30, 2009, the County had the following investments:

Investment type	Rating*	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$849,917	1
Total Fair Value		\$849,917	

\* Standard and Poors

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

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

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

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

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's policy for investments does not restrict the amount which can be invested with an external investment pool created under the Texas Public Funds Investment Act.

TexPool is an external investment pool and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2009 the fair value of the position in TexPool approximates the fair value of the shares.

**AUSTIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended September 30, 2009

B. Receivables

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

	General	Unlimited Tax Road Bonds	Road and Bridge	PSIC Grant	NonMajor and Other	Total
Taxes receivable	\$338,882	\$ --	\$62,201	\$ --	\$105,147	\$506,230
Fines receivable	\$5,336,848	\$ --	\$ --	\$ --	\$ --	\$5,336,848
Allowance	(1,682,525)		--	--	--	(1,682,525)
	<u>\$3,654,323</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$3,654,323</u>
Accounts receivable	\$26,273	\$ --	\$ --	\$ --	\$39,549	\$65,822
Intergovernmental	\$218,293	\$ --	\$ --	\$766,846	\$64,788	\$1,049,927

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
Deferred tax revenue (General Fund)	\$310,448	\$ --	\$310,448
Deferred fine revenue (General Fund)	1,395,875	--	1,395,875
Deferred tax revenue (Road & Bridge Fund)	57,106	--	57,106
Deferred tax revenue (NonMajor Funds)	96,352	--	96,352
Total deferred/unearned revenue for governmental funds	<u>\$1,859,781</u>	<u>\$ --</u>	<u>\$1,859,781</u>

**AUSTIN COUNTY, TEXAS**  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year Ended September 30, 2009

C. Capital assets

Capital asset activity for the year ended September 30, 2009:

	Balance 9/30/08	Additions	Retirements	Completed Construction	Balance 9/30/09
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$142,040	\$83,424	\$ --	\$ --	\$225,464
Construction in progress	95,683	207,035	--	--	302,718
Total capital assets not being depreciated	<u>237,723</u>	<u>290,459</u>	<u>--</u>	<u>--</u>	<u>528,182</u>
Capital assets, being depreciated:					
Buildings	5,875,652	--	--	--	5,875,652
Infrastructure	71,776,068	140,000	--	--	71,916,068
Machinery and equipment	8,884,188	1,460,971	(411,949)	--	9,933,210
Total capital assets being depreciated	<u>86,535,908</u>	<u>1,600,971</u>	<u>(411,949)</u>	<u>--</u>	<u>87,724,930</u>
Less accumulated depreciation for:					
Buildings	(4,496,545)	(99,511)	--	--	(4,596,056)
Infrastructure	(54,631,553)	(1,559,353)	--	--	(56,190,906)
Machinery and equipment	(5,448,896)	(765,805)	405,698	--	(5,809,003)
Total accumulated depreciation	<u>(64,576,994)</u>	<u>(2,424,669)</u>	<u>405,698</u>	<u>--</u>	<u>(66,595,965)</u>
Total capital assets being depreciated, net	<u>21,958,914</u>	<u>(823,698)</u>	<u>(6,251)</u>	<u>--</u>	<u>21,128,965</u>
Governmental activities capital assets, net	<u>\$22,196,637</u>	<u>(\$533,239)</u>	<u>(\$6,251)</u>	<u>\$ --</u>	<u>\$21,657,147</u>

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

Governmental activities:

General administration	\$122,675
Judicial	4,981
Financial administration	32,960
Public facilities	37,215
Public safety	267,448
Public transportation	1,911,056
Health and welfare	41,625
Culture and recreation	6,709
Total depreciation expense - governmental activities	<u>\$2,424,669</u>

**Construction commitments**

The County is currently making a major upgrade to its information technology systems.

Project	Spent to Date	Remaining Commitment
Information technology	\$302,718	\$433,122

The upgrade is being financed by general revenues.

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

### D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2008, is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds		
General Fund	\$263,725	\$ --
PSIC Grant	--	\$142,000
Total Major Funds	<u>263,725</u>	<u>142,000</u>
Nonmajor Governmental Funds		
CERT Grant	--	10,958
ICBP Regional X Grant	--	2,174
E Waste	--	38,431
TEEX Homeland Security Grant	--	70,162
Total Nonmajor Governmental Funds	<u>--</u>	<u>121,725</u>
Total Governmental Funds	<u>263,725</u>	<u>263,725</u>
Agency Funds		
State Fines	2,531	--
Elected Officials	--	2,531
Total Agency Funds	<u>2,531</u>	<u>2,531</u>
	<u>\$266,256</u>	<u>\$266,256</u>

Interfund receivables arise from overdrafts in pooled cash for governmental funds. For agency funds, amounts collected in various other funds are consolidated in the State Fines Fund.

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

### Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$28,534	\$89,807
Total Major Funds	28,534	89,807
Nonmajor Governmental Funds		
Environmental Fund	--	1,445
Knox Library	507	--
County Clerk Records Management	--	22,734
District Clerk Records Management	--	5,800
Indigent Health Care	89,300	--
Certificates of Obligation, Series 2007	82,457	--
TXDOT ROW Agreement	--	82,457
E Waste	1,445	--
Total Nonmajor governmental funds	173,709	112,436
Totals	\$202,243	\$202,243

Transfers were made from the General Fund to fund Indigent Health Care costs and the Knox Library. Transfers were made to the General Fund from the County Clerks Record Management, and the District Clerk Records Management for reimbursement of certain expenses. Transfers were made from the TXDOT ROW Agreement Debt Service Fund to the Certificates of Obligation, Series 2007 fund, to close the fund. The E Waste transferred funds to the Environmental Fund to supplement that funds operations.

### E. Long-term debt

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

#### General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/09
General Obligation Debt Issues					
Combination Tax and Revenue					
Certificates of Obligation	\$5,000,000	6/15/07	2/15/22	4.250%	\$4,565,000
Tax Anticipation Note - 2004	875,000	10/01/04	2/15/11	3.640%	320,000
Unlimited Tax Road Bonds - 2009	6,000,000	7/15/09	3/15/22	4.625%	6,000,000
Total General Obligation Debt					\$10,885,000

**AUSTIN COUNTY, TEXAS**

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

Annual debt service requirements to maturity for general obligation debt:

Year	Tax Bonds Payable		Total
	Principal	Interest	
2010	\$580,000	\$467,059	\$1,047,059
2011	635,000	411,917	1,046,917
2012	495,000	377,752	872,752
2013	515,000	376,651	891,651
2014	540,000	354,614	894,614
2015-2019	3,090,000	1,417,818	4,507,818
2020-2024	2,925,000	525,562	3,450,562
2025-2029	2,105,000	250,802	2,355,802
<b>Total</b>	<b>\$10,885,000</b>	<b>\$4,182,175</b>	<b>\$15,067,175</b>

The County leases equipment with a historical cost and accumulated amortization of \$936,352 and \$389,832, respectively, under capital lease arrangements.

## Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 09/30/09
Motor grader	\$178,700	10/30/06	10/30/10	5.77%	\$73,312
Motor grader	161,506	4/23/07	4/23/16	4.85%	115,214
Caterpillar 12H motor grader	194,145	2/25/06	2/28/11	5.35%	116,726
Volvo G940 Motor grader	183,299	4/25/08	4/25/11	3.94%	91,579
Ford F450 truck	37,028	1/18/08	1/18/10	6.25%	12,328
Kubota Tractor	26,507	7/01/08	7/01/10	7.50%	8,865
Motor grader	140,167	4/19/04	4/19/14	4.835%	78,318
<b>Total Leases Payable</b>					<b>\$496,342</b>

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

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

<u>Year</u>	<u>Total</u>
2010	\$174,557
2011	228,713
2012	37,811
2013	37,810
2014	37,810
2015 - 2016	<u>39,607</u>
Total payments	556,308
Less imputed interest	<u>(59,966)</u>
Total Capital Lease Obligations	<u><u>\$496,342</u></u>

### CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2009, was as follows:

	<u>Balance 09/30/08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 09/30/09</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Certificates of Obligation	\$4,825,000	\$6,000,000	(\$260,000)	\$10,565,000	\$425,000
Notes payable	470,000	--	(150,000)	320,000	155,000
Deferred amounts:					
Unamortized premium (discount)	--	70,002	(1,786)	68,216	3,571
Capital lease obligations	639,236	--	(142,894)	496,342	149,595
Compensated absences	<u>169,506</u>	<u>208,211</u>	<u>(153,775)</u>	<u>223,942</u>	<u>223,942</u>
Governmental activity Long-Term Liabilities	<u>\$6,103,742</u>	<u>\$6,278,213</u>	<u>(\$708,455)</u>	<u>\$11,673,500</u>	<u>\$957,108</u>

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

### III. OTHER INFORMATION

#### A. Risk management

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

The County uses a medical self-insurance fund to pay medical claims of the County employees and their covered dependents and to minimize the total cost of annual medical insurance to the County. Medical claims in any one year exceeding \$60,000 per covered individual, or, approximately \$1,300,000 in the aggregate for the group are covered through a private insurance carrier. Additionally, life insurance policy premiums for each employee are

**AUSTIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended September 30, 2009

paid through the fund. The self-insurance fund is funded by charges to other funds and charges to employees for extended benefits at their option. The County does not believe that there are material claims incurred but not reported as of September 30, 2008.

	<u>2009</u>	<u>2008</u>
Claims payable beginning of year	\$174,954	\$97,370
Claims incurred	2,973,326	1,084,949
Payment on claims	<u>(2,548,968)</u>	<u>(1,007,365)</u>
Claims payable end of year	<u>\$599,312</u>	<u>\$174,954</u>

**B. Employee Retirement Systems and Pension Plans**

**1. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

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

**2. Funding Policy**

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 7.62% for the months of the accounting year in 2008 and 7.24% for the months of the accounting year in 2009.

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

**3. Annual Pension Cost**

For the County's accounting year ended September 30, 2009, the annual pension cost for the TCDRS plan for its employees was \$457,812 and the actual contributions were \$457,812.

# AUSTIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2009

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2007, the basis for determining the contribution rates for fiscal year 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

### Actuarial Valuation Information

Actuarial valuation date	12/31/06	12/31/07	12/31/08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	15	15	20
Actuarial valuation method	SAF: 10-yr smoothed value. ESF: Fund Value	SAF: 10-yr smoothed value. ESF: Fund Value	SAF: 10-yr smoothed value. ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

### Trend Information

Accounting year ended	9/30/07	9/30/08	9/30/09
Annual Pension Cost (APC)	\$422,552	\$448,347	\$457,812
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

### Actuarial Valuation Information

	12/31/06	12/31/07	12/31/08
Actuarial valuation date			
Actuarial value of assets	\$12,284,563	\$13,387,292	\$13,971,368
Actuarial Accrued Liability (AAL)	\$13,341,997	\$14,414,894	\$15,855,667
Unfunded AAL (UAAL)	\$1,057,434	\$1,027,602	\$1,884,299
Funded Ratio	92.07%	92.87%	88.12%
Annual Covered Payroll (actuarial)	\$4,316,141	\$5,176,615	\$5,698,550
UAAL as a Percentage of Covered Payroll	24.50%	19.85%	33.07%

## **AUSTIN COUNTY, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

Year Ended September 30, 2009

#### **C. 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.

#### **D. 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. As of September 30, 2009, after consultation with the County's attorney, the County is not aware of any pending or threatened 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.

### *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.

**AUSTIN COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 7,942,909	\$ 8,059,359	\$ 8,210,112	\$ 150,753
Licenses and permits	64,000	64,000	59,320	(4,680)
Intergovernmental	139,783	231,500	252,513	21,013
Charges for services	618,000	631,626	776,920	145,294
Fees and commissions	1,340,290	1,355,917	1,315,198	(40,719)
Fines	40,000	40,000	72,737	32,737
Interest	152,415	152,415	56,006	(96,409)
Miscellaneous	256,919	283,503	280,611	(2,892)
<b>Total revenues</b>	<b>10,554,316</b>	<b>10,818,320</b>	<b>11,023,417</b>	<b>205,097</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Administration</i>				
County Judge	519,806	519,880	455,570	64,310
Veteran's Service Office	7,961	7,961	7,567	394
Human Resources	39,357	39,357	36,844	2,513
County Clerk	297,308	334,476	279,584	54,892
Other	2,107,557	2,038,448	1,879,486	158,962
Emergency Medical Service	1,298,551	1,298,587	1,251,274	47,313
<b>Total General Administration</b>	<b>4,270,540</b>	<b>4,238,709</b>	<b>3,910,325</b>	<b>328,384</b>
<i>Judicial</i>				
District Judge	20,043	20,209	20,016	193
County Court at Law	201,671	201,711	201,226	485
District Clerk	144,092	154,104	130,356	23,748
County, District, Justice, Juvenile Courts	231,881	238,941	240,886	(1,945)
Justice of the Peace Number One	81,636	82,682	82,281	401
Justice of the Peace Number Two	24,622	24,744	24,427	317
Justice of the Peace Number Three	110,265	110,377	108,208	2,169
Justice of the Peace Number Four	98,329	98,370	95,575	2,795
<b>Total Judicial</b>	<b>912,539</b>	<b>931,138</b>	<b>902,975</b>	<b>28,163</b>
<i>Legal</i>				
Criminal District Attorney	247,361	247,361	245,244	2,117
<b>Total Legal</b>	<b>247,361</b>	<b>247,361</b>	<b>245,244</b>	<b>2,117</b>
<i>Financial Administration</i>				
County Auditor	177,754	177,804	157,983	19,821
County Treasurer	63,151	63,230	63,380	(150)
Tax Assessor Collector	243,797	246,091	267,979	(21,888)
<b>Total Financial Administration</b>	<b>484,702</b>	<b>487,125</b>	<b>489,342</b>	<b>(2,217)</b>
<i>Public Facilities</i>				
County Courthouse and Buildings	349,969	334,054	250,978	83,076
Capital repairs	396,430	479,114	465,278	13,836
Wendt Street Building	39,900	39,900	36,638	3,262
<b>Total Public Facilities</b>	<b>786,299</b>	<b>853,068</b>	<b>752,894</b>	<b>100,174</b>

**AUSTIN COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Safety</i>				
<i>Sheriff</i>	\$ 2,141,250	\$ 2,191,591	\$ 2,168,623	\$ 22,968
<i>County Jail</i>	1,065,919	1,105,692	1,094,287	11,405
<i>County Jail Expansion</i>	--	68,000	68,000	--
<i>Constable Precinct Number One</i>	15,035	16,034	15,822	212
<i>Constable Precinct Number Two</i>	17,265	17,299	16,253	1,046
<i>Constable Precinct Number Three</i>	14,910	15,311	15,055	256
<i>Constable Precinct Number Four</i>	15,585	15,585	15,586	(1)
<i>Juvenile Probation</i>	117,979	117,980	116,053	1,927
<i>Total Public Safety</i>	<u>3,387,943</u>	<u>3,547,492</u>	<u>3,509,679</u>	<u>37,813</u>
<i>Public transportation</i>				
<i>Health and Welfare</i>				
<i>County Health Department</i>	4,250	4,250	4,000	250
<i>Other Health and Child Care</i>	55,000	55,000	35,189	19,811
<i>Emergency Management</i>	83,247	83,247	58,267	24,980
<i>Total Health and Welfare</i>	<u>142,497</u>	<u>142,497</u>	<u>97,456</u>	<u>45,041</u>
<i>Culture and Recreation</i>				
<i>Knox Library</i>	67,506	67,506	66,216	1,290
<i>West End Library</i>	36,560	36,559	36,744	(185)
<i>History and Visitor Information Center</i>	15,015	15,015	7,293	7,722
<i>Total Culture and Recreation</i>	<u>119,081</u>	<u>119,080</u>	<u>110,253</u>	<u>8,827</u>
<i>Conservation</i>				
<i>Agriculture and Extension Service</i>	130,088	133,874	130,496	3,378
<i>Total Conservation</i>	<u>130,088</u>	<u>133,874</u>	<u>130,496</u>	<u>3,378</u>
<b>Total expenditures</b>	<u>10,481,050</u>	<u>10,700,344</u>	<u>10,148,664</u>	<u>551,680</u>
<b>Excess (deficiency) of revenues (under) expenditures</b>	<u>73,266</u>	<u>117,976</u>	<u>874,753</u>	<u>756,777</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	34,164	34,164	28,534	5,630
<i>Transfers out</i>	--	(89,932)	(89,807)	(125)
<i>Total other financing sources (uses)</i>	<u>34,164</u>	<u>(55,768)</u>	<u>(61,273)</u>	<u>5,505</u>
<b>Net change in fund balances</b>	<u>107,430</u>	<u>62,208</u>	<u>813,480</u>	<u>751,272</u>
<b>Fund balances, October 1</b>	<u>3,642,046</u>	<u>3,642,046</u>	<u>3,642,046</u>	<u>--</u>
<b>Fund balances, September 30</b>	<u>\$ 3,749,476</u>	<u>\$ 3,704,254</u>	<u>\$ 4,455,526</u>	<u>\$ 751,272</u>

**AUSTIN COUNTY, TEXAS**  
ROAD AND BRIDGE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 1,265,970	\$ 1,265,970	\$ 1,284,778	\$ 18,808
<i>Licenses and permits</i>	777,000	778,004	796,883	18,879
<i>Intergovernmental</i>	—	19,928	19,928	—
<i>Fines</i>	128,000	128,000	172,848	44,848
<i>Interest</i>	32,197	32,197	12,315	(19,882)
<i>Miscellaneous</i>	15,500	61,604	49,612	(11,992)
<b>Total revenues</b>	<u>2,218,667</u>	<u>2,285,703</u>	<u>2,336,364</u>	<u>50,661</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>Other</i>	491,808	491,808	478,059	13,749
<b>Total General Administration</b>	<u>491,808</u>	<u>491,808</u>	<u>478,059</u>	<u>13,749</u>
<i>Public transportation</i>				
<i>Road and Bridge Precinct #1</i>	476,440	618,066	562,145	55,921
<i>Road and Bridge Precinct #2</i>	707,667	1,219,695	726,892	492,803
<i>Road and Bridge Precinct #3</i>	208,777	307,397	181,833	125,564
<i>Road and Bridge Precinct #4</i>	333,975	425,954	301,910	124,044
<b>Public transportation</b>	<u>1,726,859</u>	<u>2,571,112</u>	<u>1,772,780</u>	<u>798,332</u>
<b>Total expenditures</b>	<u>2,218,667</u>	<u>3,062,920</u>	<u>2,250,839</u>	<u>812,081</u>
<b>Net change in fund balances</b>	--	(777,217)	85,525	862,742
<b>Fund balances, October 1</b>	1,099,691	1,099,691	1,099,691	--
<b>Fund balances, September 30</b>	<u>\$ 1,099,691</u>	<u>\$ 322,474</u>	<u>\$ 1,185,216</u>	<u>\$ 862,742</u>

**AUSTIN COUNTY, TEXAS**

**EXHIBIT B-3**

PSIC GRANT

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ --	\$ --	\$ 766,846	\$ 766,846
Total revenues	<u>    --</u>	<u>    --</u>	<u>766,846</u>	<u>766,846</u>
Expenditures:				
Current:				
Health and Welfare				
PSIC Grant	710,000	710,000	767,140	(57,140)
Total Health and Welfare	<u>710,000</u>	<u>710,000</u>	<u>767,140</u>	<u>(57,140)</u>
Total expenditures	<u>710,000</u>	<u>710,000</u>	<u>767,140</u>	<u>(57,140)</u>
Net change in fund balances	(710,000)	(710,000)	(294)	709,706
Fund balances, October 1	--	--	--	--
Fund balances, September 30	<u>\$ (710,000)</u>	<u>\$ (710,000)</u>	<u>\$ (294)</u>	<u>\$ 709,706</u>

# AUSTIN COUNTY, TEXAS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2009

### STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Budgetary Information

Annual budgets are adopted on the GAAP basis of accounting for the general fund, certain special revenue funds, and debt service funds. Project-length budgets were adopted for all capital projects funds. All annual appropriations lapse at fiscal year end. The following funds were not budgeted:

Special Revenue Funds
Abandoned Vehicles
Collection Fee Estray
Donations/LEPC
Local Enforcement Equipment
Texas Vine Grant
Texas Capital Grant
Debt Service Funds
Debt Service Fund
2003 Tax Anticipation Note

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. During the year there were several amendments made to the original budget by the Commissioners' Court. The General Fund was amended to increase total appropriations by \$219,294. The Road and Bridge Special Revenue Fund was amended to increase total appropriations by \$844,253.

Encumbrance accounting is not employed by the County because it is not considered necessary to assure effective budgetary control.

#### B. Excess of Expenditures Over Appropriations

For the year ended September 30, 2009, expenditures exceeded appropriations in the following funds:

General Fund:	
County, District, Justice, Juvenile Courts	\$ 1,945
County Treasurer	150
Tax Assessor Collector	21,888
Constable Precinct Number Four	1
West End Library	185

# AUSTIN COUNTY, TEXAS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2009

Special Revenue Funds	
PSIC Grant	57,140
Courthouse Security	10,021
Indigent Health Care	3,281
County Lateral Road	2
Lone Star Libraries Grant	1
Debt Service Funds	
Tax Road Bonds, Series 2009	2,740

These over expenditures were funded by available fund balance and anticipated revenues.

### C. Fund Deficits

At September 30, 2009, the following fund deficits existed:

Special Revenue Funds:	
ICBP Regional X Grant	\$ 3,214
Indigent Health Care	54,215
CERT Grant	15,537
TEEX Homeland Security Grant	70,162

These deficits will be settled by future revenues or transfers from other funds.

*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.

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

EMS Special Funds – This fund is used to account for EMS revenue and expenditures related to CPR classes, books, instruction and reimbursement by students.

Environmental – This fund is used to account for the County's revenues and expenditures related to illegal dumping and clean up process.

Traffic Fees Justice Court – This fund is used to account for revenues and expenditures which are subject to appropriation by the Commissioners Court for any legal purpose.

Knox Library – This fund is used to account for donations to assist Library.

West End Library – This fund is used to account for donations to assist Library.

Court Reporter Service Fund – This fund is used to account for revenues and expenditures of court reporter related services to the courts.

Juvenile Probation, Purchases of Juvenile Services Grant, Juvenile Restitution, Juvenile Probation Donations, Juvenile Probation Fees Juvenile Substance Abuse – These funds are used to account for the County's revenue and expenditures relating to juvenile services.

ICBF Regional X Grant – This fund is used to account for a priority population of juvenile offenders placed under supervision for a misdemeanor offense who have had at least one prior supervision.

Law Library Fund – This fund is used to account for revenues and expenditures related to the maintenance of a library for use by members of the Texas Bar Association.

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

County Clerk Record Management Fund – This fund is used to account for the records management and preservation fee received by the County Clerk. Funds generated from the fee may only be used for special records preservation and automation projects in the County Clerk's office. Prior approval of the Commissioners Court is required before an expenditure can be made.

District Clerk Record Management Fund – This fund is used to account for record management and preservation purposes in the County. Prior approval of the Commissioners Court is required before an expenditure can be made.

Courthouse Security Fund – This fund is used to account for revenues and expenditures related to improving and maintaining courtroom and general courthouse security.

Abandoned Vehicles Fund – This fund is used to account for revenues and expenditures of a motor vehicle that is subject to registration under Chapter 501.

Tax Increment Finance Zone I Fund – This fund is used to account for collections of ad valorem taxes on real property located in the City of Sealy Reinvestment Zone No. 1 to pay amount equal to \$.22/100 per assessed valuation of the tax increment produced by Austin County January 1, 1995 through and including the tax year 2014.

Indigent Health Care Fund – This fund is used to pay medical costs for Indigents in Austin County. The funds received are transferred from the General Fund.

Justice Court Building Security – This fund is used to account for monies collected to finance security personnel and items used for the purpose of providing security services for Justices of the Peace.

Justice Court Tech Fund – This fund is used to account for County revenues and expenditures only to finance the purchase of technological enhancements for a Justice Court.

Juvenile Case Management Fund – This fund is used to account for County revenues and expenditures only to finance the management of juvenile cases in the justice system.

Video Court Costs Restitution Fund – This fund is used to account for the County's revenues and expenditures related to video tapes for law enforcement.

Collection Fee Estray – This fund is used to account for the fess collected in conjunction with Estray livestock.

Estray Fund – This fund is used to account for the revenues and expenditures of Estray livestock.

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

Special Donations/Sheriff Fund – This fund is used to account for donations to the Sheriff's Department and may be expended solely by the Sheriff.

Donations/LEPC Fund – This fund is revenue from a grant to purchase radios for County Commissioners and emergency management.

CERT Grant – The formation and operation of Community Emergency Response Teams to promote community preparedness and family safety and engage citizenship homeland security.

FM & Lateral Precinct 1, 2, 3 & 4 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within all County precincts.

Texas Capital Fund Grant – Infrastructure improvement in Austin County to benefit Wal-Mart Stores, East, LP.

Household Hazardous Waste Outreach - This fund is used to account for the revenues and expenditures relating to education and disposal of household waste.

TEEX Homeland Security Grant - This fund is used to account for a grant dedicated to improving the security position of Austin County.

Sheriff Forfeiture Fund - This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedures and may be expended solely for expenses of office.

District Attorney Forfeiture Fund - This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedure and may be expended solely for expenses of office.

## **DEBT SERVICE**

Debt service funds are used to account for revenues that are legally restricted to payment of debt service expenditures.

Certificates of Obligation Series 2007 – This fund is used to account for the accumulation of resources and the payment of the 2007 Certificates of Obligation.

Tax Notes Series 2004 – This fund is used to account for the accumulation of resources and payment of tax notes.

TXDOT ROW Agreement - This fund is used to account for funds used as the State of Texas and Austin County acquire right of way and adjust utilities for the highway project State Highway 36.

Tax Road Bonds Series 2009 – This fund is used to account for the accumulation of resources and payment of tax road bonds issued for maintenance of County roads.

## AGENCY FUNDS

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

Juvenile Probation State - This fund is used to account for the Juvenile Probation Departments interest in pooled cash.

State Fines Criminal Justice Planning – This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Drainage District No. 1 - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Bellville ISD Truancy – This fund is used to account for receipts pending disposition to the Bellville ISD.

Sealy ISD Truancy – This fund is used to account for receipts pending disposition to the Bellville ISD.

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

**AUSTIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2009**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,998,967	\$ 236,774	\$ 1,966,609	\$ 4,202,350
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	75,326	29,821	--	105,147
<i>Accounts receivable</i>	39,549	--	--	39,549
<i>Intergovernmental</i>	64,788	--	--	64,788
<b>Total Assets</b>	<u>\$ 2,178,630</u>	<u>\$ 266,595</u>	<u>\$ 1,966,609</u>	<u>\$ 4,411,834</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ 97,178	\$ --	\$ 288,362	\$ 385,540
<i>Accrued liabilities</i>	24,842	--	--	24,842
<i>Due to other funds</i>	121,725	--	--	121,725
<i>Deferred revenue</i>	69,041	27,311	--	96,352
<b>Total Liabilities</b>	<u>312,786</u>	<u>27,311</u>	<u>288,362</u>	<u>628,459</u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
<i>Debt service</i>	--	239,284	--	239,284
<b>Unreserved, reported in:</b>				
<i>Special revenue funds</i>	1,865,844	--	--	1,865,844
<i>Capital project funds</i>	--	--	1,678,247	1,678,247
<b>Total fund balances</b>	<u>1,865,844</u>	<u>239,284</u>	<u>1,678,247</u>	<u>3,783,375</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,178,630</u>	<u>\$ 266,595</u>	<u>\$ 1,966,609</u>	<u>\$ 4,411,834</u>

**AUSTIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
Taxes	\$ 1,545,202	\$ 622,926	\$ --	\$ 2,168,128
Licenses and permits	16,107	--	--	16,107
Intergovernmental	27,734	--	--	27,734
Interest	16,220	9,564	21,613	47,397
Miscellaneous	673,492	--	--	673,492
Total revenues	<u>2,278,755</u>	<u>632,490</u>	<u>21,613</u>	<u>2,932,858</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General administration	8,814	--	33,734	42,548
Judicial	105,097	--	--	105,097
Legal	139,569	--	--	139,569
Public facilities	--	--	450,661	450,661
Public safety	190,603	--	70,869	261,472
Public transportation	1,574,360	--	745,769	2,320,129
Health and welfare	202,356	--	--	202,356
Culture and recreation	10,128	--	--	10,128
Economic development	13,324	--	--	13,324
Capital outlay	--	--	--	--
<b>Debt service:</b>				
Principal	--	410,000	--	410,000
Interest and fiscal charges	--	207,393	--	207,393
Bond issuance cost	--	2,740	--	2,740
Total expenditures	<u>2,244,251</u>	<u>620,133</u>	<u>1,301,033</u>	<u>4,165,417</u>
Excess (deficiency) of revenues over (under) expenditures	34,504	12,357	(1,279,420)	(1,232,559)
<b>Other financing sources (uses):</b>				
Transfers in	91,252	82,457	--	173,709
Transfers out	(29,979)	(82,457)	--	(112,436)
Total other financing sources (uses)	<u>61,273</u>	<u>--</u>	<u>--</u>	<u>61,273</u>
Net change in fund balances	95,777	12,357	(1,279,420)	(1,171,286)
Fund balances, October 1	1,770,067	226,927	2,957,667	4,954,661
Fund balances, September 30	<u>\$ 1,865,844</u>	<u>\$ 239,284</u>	<u>\$ 1,678,247</u>	<u>\$ 3,783,375</u>

**AUSTIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2009

	EMS Special Funds	Environmental	Traffic Fees Justice Court	Knox Library
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 25,882	\$ 10,389	\$ 4,898	\$ 23,751
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts receivable</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 25,882</u>	<u>\$ 10,389</u>	<u>\$ 4,898</u>	<u>\$ 23,751</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances (deficits):</b>				
<i>Unreserved</i>	25,882	10,389	4,898	23,751
<b>Total fund balances (deficits)</b>	<u>25,882</u>	<u>10,389</u>	<u>4,898</u>	<u>23,751</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 25,882</u>	<u>\$ 10,389</u>	<u>\$ 4,898</u>	<u>\$ 23,751</u>

West End Library	Court Reporter Service	Juvenile Probation Parental Support	ICBP Regional X Grant	Law Library
\$ 8,213	\$ 17,041	\$ 15,516	\$ --	\$ 13,913
--	--	--	--	--
--	--	--	--	--
<u>\$ 8,213</u>	<u>\$ 17,041</u>	<u>\$ 15,516</u>	<u>\$ --</u>	<u>\$ 13,913</u>
\$ --	\$ --	\$ 85	\$ 1,040	\$ 2,763
--	--	--	--	--
--	--	--	2,174	--
<u>--</u>	<u>--</u>	<u>85</u>	<u>3,214</u>	<u>2,763</u>
8,213	17,041	15,431	(3,214)	11,150
<u>8,213</u>	<u>17,041</u>	<u>15,431</u>	<u>(3,214)</u>	<u>11,150</u>
<u>\$ 8,213</u>	<u>\$ 17,041</u>	<u>\$ 15,516</u>	<u>\$ --</u>	<u>\$ 13,913</u>

**AUSTIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	District Attorney Hot Check	County Clerk Records Management	District Clerk Records Management	Courthouse Security
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 14,988	\$ 89,262	\$ 248	\$ 200,093
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts receivable</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 14,988</u>	<u>\$ 89,262</u>	<u>\$ 248</u>	<u>\$ 200,093</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 1,505	\$ --	\$ --	\$ 10,060
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<u>1,505</u>	<u>--</u>	<u>--</u>	<u>10,060</u>
Fund balances (deficits):				
<i>Unreserved</i>	13,483	89,262	248	190,033
<b>Total fund balances (deficits)</b>	<u>13,483</u>	<u>89,262</u>	<u>248</u>	<u>190,033</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 14,988</u>	<u>\$ 89,262</u>	<u>\$ 248</u>	<u>\$ 200,093</u>

Abandoned Vehicles	Tax Increment Finance Zone 1	Indigent Health Care	Justice Court Building Security Fund	Justice Court Tech
\$ 1,015	\$ 33,113	\$ 55	\$ 19,270	\$ 26,434
--	--	--	--	--
--	--	--	--	--
<u>\$ 1,015</u>	<u>\$ 33,113</u>	<u>\$ 55</u>	<u>\$ 19,270</u>	<u>\$ 26,434</u>
\$ --	\$ --	\$ 29,428	\$ 6,004	\$ --
--	--	24,842	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>54,270</u>	<u>6,004</u>	<u>--</u>
1,015	33,113	(54,215)	13,266	26,434
<u>1,015</u>	<u>33,113</u>	<u>(54,215)</u>	<u>13,266</u>	<u>26,434</u>
<u>\$ 1,015</u>	<u>\$ 33,113</u>	<u>\$ 55</u>	<u>\$ 19,270</u>	<u>\$ 26,434</u>

**AUSTIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Juvenile Case Management	Video Court Costs Restitution	Collection Fee Estray	Estray
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 48,566	\$ 2,706	\$ 1,115	\$ 7,563
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts receivable</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 48,566</u>	<u>\$ 2,706</u>	<u>\$ 1,115</u>	<u>\$ 7,563</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 182
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>182</u>
<b>Fund balances (deficits):</b>				
<i>Unreserved</i>	48,566	2,706	1,115	7,381
<b>Total fund balances (deficits)</b>	<u>48,566</u>	<u>2,706</u>	<u>1,115</u>	<u>7,381</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 48,566</u>	<u>\$ 2,706</u>	<u>\$ 1,115</u>	<u>\$ 7,563</u>

Tobacco Litigation Settlement	Special Donations Sheriff	Donations LEPC	CERT Grant	Farm to Market
\$ 116,854	\$ 10,131	\$ 2,010	\$ --	\$ 1,273,300
--	--	--	--	75,326
--	--	--	--	--
<u>\$ 116,854</u>	<u>\$ 10,131</u>	<u>\$ 2,010</u>	<u>\$ --</u>	<u>\$ 1,348,626</u>
\$ --	\$ --	\$ --	\$ 4,579	\$ 26,744
--	--	--	--	--
--	--	--	10,958	--
--	--	--	--	69,041
<u>--</u>	<u>--</u>	<u>--</u>	<u>15,537</u>	<u>95,785</u>
116,854	10,131	2,010	(15,537)	1,252,841
<u>116,854</u>	<u>10,131</u>	<u>2,010</u>	<u>(15,537)</u>	<u>1,252,841</u>
<u>\$ 116,854</u>	<u>\$ 10,131</u>	<u>\$ 2,010</u>	<u>\$ --</u>	<u>\$ 1,348,626</u>

**AUSTIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Texas Capital Fund Grant	E Waste
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ --	\$ 9,723
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	--	--
<i>Accounts receivable</i>	--	39,549
<i>Intergovernmental</i>	64,788	--
<b>Total Assets</b>	<u>\$ 64,788</u>	<u>\$ 49,272</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
<i>Accounts payable</i>	\$ 14,788	\$ --
<i>Accrued liabilities</i>	--	--
<i>Due to other funds</i>	--	38,431
<i>Deferred revenue</i>	--	--
<b>Total Liabilities</b>	<u>14,788</u>	<u>38,431</u>
<b>Fund balances (deficits):</b>		
<i>Unreserved</i>	50,000	10,841
<b>Total fund balances (deficits)</b>	<u>50,000</u>	<u>10,841</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 64,788</u>	<u>\$ 49,272</u>

TEEX Homeland Security	Sheriff's Forfeiture	District Attorney's Forfeiture	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ --	\$ 21,713	\$ 1,205	\$ 1,998,967
--	--	--	75,326
--	--	--	39,549
--	--	--	64,788
<u>\$ --</u>	<u>\$ 21,713</u>	<u>\$ 1,205</u>	<u>\$ 2,178,630</u>
\$ --	\$ --	\$ --	\$ 97,178
--	--	--	24,842
70,162	--	--	121,725
--	--	--	69,041
<u>70,162</u>	<u>--</u>	<u>--</u>	<u>312,786</u>
(70,162)	21,713	1,205	1,865,844
<u>(70,162)</u>	<u>21,713</u>	<u>1,205</u>	<u>1,865,844</u>
<u>\$ --</u>	<u>\$ 21,713</u>	<u>\$ 1,205</u>	<u>\$ 2,178,630</u>

# AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	EMS Special Funds	Environmental	Traffic Fees Justice Court	Knox Library
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Interest	--	--	--	258
Miscellaneous	23,291	1,383	17,005	8,331
Total revenues	<u>23,291</u>	<u>1,383</u>	<u>17,005</u>	<u>8,589</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General administration	--	--	--	--
Judicial	--	--	22,033	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	19,503	262	--	--
Culture and recreation	--	--	--	5,484
Economic development	--	--	--	--
Total expenditures	<u>19,503</u>	<u>262</u>	<u>22,033</u>	<u>5,484</u>
Excess (deficiency) of revenues over (under) expenditures	3,788	1,121	(5,028)	3,105
<b>Other financing sources (uses):</b>				
Transfers in	--	--	--	507
Transfers out	--	(1,445)	--	--
Total other financing sources (uses)	<u>--</u>	<u>(1,445)</u>	<u>--</u>	<u>507</u>
Net change in fund balances	3,788	(324)	(5,028)	3,612
Fund balances (deficits), October 1	22,094	10,713	9,926	20,139
Fund balances (deficits), September 30	<u>\$ 25,882</u>	<u>\$ 10,389</u>	<u>\$ 4,898</u>	<u>\$ 23,751</u>

West End Library	Court Reporter Service	Juvenile Probation Parental Support	ICBP Regional X Grant	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
96	--	83	--	--
--	5,763	22,285	5,024	25,847
<u>96</u>	<u>5,763</u>	<u>22,368</u>	<u>5,024</u>	<u>25,847</u>
--	--	--	--	--
--	7,940	--	8,239	--
--	--	--	--	34,690
--	--	18,338	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>7,940</u>	<u>18,338</u>	<u>8,239</u>	<u>34,690</u>
96	(2,177)	4,030	(3,215)	(8,843)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
96	(2,177)	4,030	(3,215)	(8,843)
8,117	19,218	11,401	1	19,993
<u>\$ 8,213</u>	<u>\$ 17,041</u>	<u>\$ 15,431</u>	<u>\$ (3,214)</u>	<u>\$ 11,150</u>

# AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	District Attorney Hot Check	County Clerk Records Management	District Clerk Records Management	Courthouse Security
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Interest	296	1,023	--	--
Miscellaneous	82,131	43,222	6,336	32,693
Total revenues	<u>82,427</u>	<u>44,245</u>	<u>6,336</u>	<u>32,693</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General administration	--	8,814	--	--
Judicial	--	--	--	30,444
Legal	94,257	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Economic development	--	--	--	--
Total expenditures	<u>94,257</u>	<u>8,814</u>	<u>--</u>	<u>30,444</u>
Excess (deficiency) of revenues over (under) expenditures	(11,830)	35,431	6,336	2,249
<b>Other financing sources (uses):</b>				
Transfers in	--	--	--	--
Transfers out	--	(22,734)	(5,800)	--
Total other financing sources (uses)	<u>--</u>	<u>(22,734)</u>	<u>(5,800)</u>	<u>--</u>
Net change in fund balances	(11,830)	12,697	536	2,249
Fund balances (deficits), October 1	25,313	76,565	(288)	187,784
Fund balances (deficits), September 30	<u>\$ 13,483</u>	<u>\$ 89,262</u>	<u>\$ 248</u>	<u>\$ 190,033</u>

Abandoned Vehicles	Tax Increment Finance Zone 1	Indigent Health Care	Justice Court Building Security Fund	Justice Court Tech
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	7,956	27,499
--	--	--	7,956	27,499
--	--	--	--	--
--	--	--	12,435	24,006
--	--	--	--	--
--	--	--	--	--
--	--	26,000	--	--
--	--	69,115	--	--
--	--	--	--	--
--	13,324	--	--	--
--	13,324	95,115	12,435	24,006
--	(13,324)	(95,115)	(4,479)	3,493
--	--	89,300	--	--
--	--	--	--	--
--	--	89,300	--	--
--	(13,324)	(5,815)	(4,479)	3,493
1,015	46,437	(48,400)	17,745	22,941
\$ 1,015	\$ 33,113	\$ (54,215)	\$ 13,266	\$ 26,434

# AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Juvenile Case Management	Video Court Costs Restitution	Collection Fee Estray	Estray
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Interest	--	--	--	--
Miscellaneous	48,566	2,827	--	13,635
<b>Total revenues</b>	<u>48,566</u>	<u>2,827</u>	<u>--</u>	<u>13,635</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	1,170	--	--
Public safety	--	--	--	13,241
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Economic development	--	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>1,170</u>	<u>--</u>	<u>13,241</u>
 Excess (deficiency) of revenues over (under) expenditures	 48,566	 1,657	 --	 394
<b>Other financing sources (uses):</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 48,566	 1,657	 --	 394
 Fund balances (deficits), October 1	 --	 1,049	 1,115	 6,987
<b>Fund balances (deficits), September 30</b>	<u>\$ 48,566</u>	<u>\$ 2,706</u>	<u>\$ 1,115</u>	<u>\$ 7,381</u>

Tobacco Litigation Settlement	Special Donations Sheriff	Donations LEPC	CERT Grant	Texas Vine Grant
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
1,455	--	--	--	--
48,065	4,575	--	6,088	6,739
<u>49,520</u>	<u>4,575</u>	<u>--</u>	<u>6,088</u>	<u>6,739</u>
--	--	--	--	--
--	--	--	--	--
--	5,009	--	13,202	6,739
56,419	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>56,419</u>	<u>5,009</u>	<u>--</u>	<u>13,202</u>	<u>6,739</u>
(6,899)	(434)	--	(7,114)	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(6,899)	(434)	--	(7,114)	--
123,753	10,565	2,010	(8,423)	--
<u>\$ 116,854</u>	<u>\$ 10,131</u>	<u>\$ 2,010</u>	<u>\$ (15,537)</u>	<u>\$ --</u>

# AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Farm to Market	County Lateral Road	Lone Star Libraries Grant
<b>Revenues:</b>			
<i>Taxes</i>	\$ 1,545,202	\$ --	\$ --
<i>Licenses and permits</i>	16,107	--	--
<i>Intergovernmental</i>	--	27,734	--
<i>Interest</i>	12,758	--	--
<i>Miscellaneous</i>	3,448	--	4,644
<b>Total revenues</b>	<u>1,577,515</u>	<u>27,734</u>	<u>4,644</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Public transportation</i>	1,520,626	27,734	--
<i>Health and welfare</i>	--	--	--
<i>Culture and recreation</i>	--	--	4,644
<i>Economic development</i>	--	--	--
<b>Total expenditures</b>	<u>1,520,626</u>	<u>27,734</u>	<u>4,644</u>
 Excess (deficiency) of revenues over (under) expenditures	 56,889	 --	 --
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 56,889	 --	 --
 Fund balances (deficits), October 1	 1,195,952	 --	 --
<b>Fund balances (deficits), September 30</b>	<b><u>\$ 1,252,841</u></b>	<b><u>\$ --</u></b>	<b><u>\$ --</u></b>

Local Enforcement Equipment	Texas Capital Fund Grant	E Waste	TEEX Homeland Security
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
5,920	--	65,376	139,215
<u>5,920</u>	<u>--</u>	<u>65,376</u>	<u>139,215</u>
--	--	--	--
--	--	--	--
--	--	--	115,630
1,672	--	55,385	--
--	--	--	--
<u>1,672</u>	<u>--</u>	<u>55,385</u>	<u>115,630</u>
4,248	--	9,991	23,585
--	--	1,445	--
<u>--</u>	<u>--</u>	<u>1,445</u>	<u>--</u>
4,248	--	11,436	23,585
(4,248)	50,000	(595)	(93,747)
<u>\$ --</u>	<u>\$ 50,000</u>	<u>\$ 10,841</u>	<u>\$ (70,162)</u>

**AUSTIN COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Sheriff's Forfeiture	District Attorney's Forfeiture	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<b>Revenues:</b>			
<i>Taxes</i>	\$ --	\$ --	\$ 1,545,202
<i>Licenses and permits</i>	--	--	16,107
<i>Intergovernmental</i>	--	--	27,734
<i>Interest</i>	219	32	16,220
<i>Miscellaneous</i>	9,285	6,343	673,492
<b>Total revenues</b>	<u>9,504</u>	<u>6,375</u>	<u>2,278,755</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	--	--	8,814
<i>Judicial</i>	--	--	105,097
<i>Legal</i>	--	9,452	139,569
<i>Public safety</i>	18,444	--	190,603
<i>Public transportation</i>	--	--	1,574,360
<i>Health and welfare</i>	--	--	202,356
<i>Culture and recreation</i>	--	--	10,128
<i>Economic development</i>	--	--	13,324
<b>Total expenditures</b>	<u>18,444</u>	<u>9,452</u>	<u>2,244,251</u>
Excess (deficiency) of revenues over (under) expenditures	(8,940)	(3,077)	34,504
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	--	--	91,252
<i>Transfers out</i>	--	--	(29,979)
<b>Total other financing sources (uses)</b>	--	--	61,273
<b>Net change in fund balances</b>	(8,940)	(3,077)	95,777
Fund balances (deficits), October 1	30,653	4,282	1,770,067
<b>Fund balances (deficits), September 30</b>	<u>\$ 21,713</u>	<u>\$ 1,205</u>	<u>\$ 1,865,844</u>

**AUSTIN COUNTY, TEXAS**

EMS SPECIAL FUNDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 23,290	\$ 23,291	\$ 1
Total revenues	<u>23,290</u>	<u>23,291</u>	<u>1</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
CPR	14,422	5,933	8,489
Sealy Medical Foundation	342	--	342
Bluebonnet Society	6,000	--	6,000
EMS Special Donations	24,621	13,570	11,051
Total Health and Welfare	<u>45,385</u>	<u>19,503</u>	<u>25,882</u>
Total expenditures	<u>45,385</u>	<u>19,503</u>	<u>25,882</u>
Net change in fund balances	(22,095)	3,788	25,883
Fund balances, October 1	22,094	22,094	--
Fund balances, September 30	\$ <u>(1)</u>	\$ <u>25,882</u>	\$ <u>25,883</u>

**AUSTIN COUNTY, TEXAS**  
 ENVIRONMENTAL FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 1,383	\$ 1,383	\$ --
Total revenues	<u>1,383</u>	<u>1,383</u>	<u>--</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Environmental</i>	262	262	--
Total Health and Welfare	<u>262</u>	<u>262</u>	<u>--</u>
Total expenditures	262	262	--
Excess (deficiency) of revenues (under) expenditures	1,121	1,121	--
Other financing sources (uses):			
<i>Transfers out</i>	--	(1,445)	(1,445)
Total other financing sources (uses)	<u>--</u>	<u>(1,445)</u>	<u>(1,445)</u>
Net change in fund balances	1,121	(324)	(1,445)
Fund balances, October 1	10,713	10,713	--
Fund balances, September 30	<u>\$ 11,834</u>	<u>\$ 10,389</u>	<u>\$ (1,445)</u>

**AUSTIN COUNTY, TEXAS**  
 TRAFFIC FEES JUSTICE COURT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 17,002	\$ 17,005	\$ 3
Total revenues	<u>17,002</u>	<u>17,005</u>	<u>3</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Traffic Fee/Justice Court</i>	22,033	22,033	--
Total Judicial	<u>22,033</u>	<u>22,033</u>	<u>--</u>
Total expenditures	<u>22,033</u>	<u>22,033</u>	<u>--</u>
Net change in fund balances	(5,031)	(5,028)	3
Fund balances, October 1	9,926	9,926	--
Fund balances, September 30	<u>\$ 4,895</u>	<u>\$ 4,898</u>	<u>\$ 3</u>

**AUSTIN COUNTY, TEXAS**  
**KNOX LIBRARY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 259	\$ 258	\$ (1)
Miscellaneous	8,331	8,331	--
Total revenues	<u>8,590</u>	<u>8,589</u>	<u>(1)</u>
Expenditures:			
Current:			
Culture and Recreation			
Knox Library	5,484	5,484	--
Total Culture and Recreation	<u>5,484</u>	<u>5,484</u>	<u>--</u>
Total expenditures	<u>5,484</u>	<u>5,484</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	3,106	3,105	(1)
Other financing sources (uses):			
Transfers in	507	507	--
Total other financing sources (uses)	<u>507</u>	<u>507</u>	<u>--</u>
Net change in fund balances	3,613	3,612	(1)
Fund balances, October 1	20,139	20,139	--
Fund balances, September 30	<u>\$ 23,752</u>	<u>\$ 23,751</u>	<u>\$ (1)</u>

**AUSTIN COUNTY, TEXAS**  
 WEST END LIBRARY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 96	\$ 96	\$ --
Total revenues	<u>96</u>	<u>96</u>	<u>--</u>
Net change in fund balances	96	96	--
Fund balances, October 1	8,117	8,117	--
Fund balances, September 30	<u>\$ 8,213</u>	<u>\$ 8,213</u>	<u>\$ --</u>

**AUSTIN COUNTY, TEXAS**  
 COURT REPORTER SERVICE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 5,970	\$ 5,763	\$ (207)
Total revenues	<u>5,970</u>	<u>5,763</u>	<u>(207)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Court Reporter</i>	7,940	7,940	--
Total Judicial	<u>7,940</u>	<u>7,940</u>	<u>--</u>
Debt service:			
Total expenditures	<u>7,940</u>	<u>7,940</u>	<u>--</u>
Net change in fund balances	(1,970)	(2,177)	(207)
Fund balances, October 1	19,218	19,218	--
Fund balances, September 30	<u>\$ 17,248</u>	<u>\$ 17,041</u>	<u>\$ (207)</u>

**AUSTIN COUNTY, TEXAS**

JUVENILE PROBATION PARENTAL SUPPORT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 83	\$ 83	\$ --
<i>Miscellaneous</i>	22,320	22,285	(35)
Total revenues	<u>22,403</u>	<u>22,368</u>	<u>(35)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Restitution</i>	8,240	8,240	--
<i>Juvenile Substance Abuse</i>	9,591	9,591	--
<i>Juvenile Probation</i>	587	507	80
Total Public Safety	<u>18,418</u>	<u>18,338</u>	<u>80</u>
Total expenditures	<u>18,418</u>	<u>18,338</u>	<u>80</u>
Net change in fund balances	3,985	4,030	45
Fund balances, October 1	11,401	11,401	--
Fund balances, September 30	<u>\$ 15,386</u>	<u>\$ 15,431</u>	<u>\$ 45</u>

**AUSTIN COUNTY, TEXAS**  
 ICBP REGIONAL X GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 5,024	\$ 5,024	\$ --
Total revenues	<u>5,024</u>	<u>5,024</u>	<u>--</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Judicial and Court Personnel Training</i>	5,024	5,024	--
Total Judicial	<u>8,239</u>	<u>8,239</u>	<u>--</u>
Total expenditures	8,239	8,239	--
Net change in fund balances	(3,215)	(3,215)	--
Fund balances, October 1	1	1	--
Fund balances, September 30	<u>\$ (3,214)</u>	<u>\$ (3,214)</u>	<u>\$ --</u>

**AUSTIN COUNTY, TEXAS**

EXHIBIT C-13

LAW LIBRARY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 26,445	\$ 25,847	\$ (598)
Total revenues	<u>26,445</u>	<u>25,847</u>	<u>(598)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>	34,690	34,690	--
Total Legal	<u>34,690</u>	<u>34,690</u>	<u>--</u>
Total expenditures	<u>34,690</u>	<u>34,690</u>	<u>--</u>
Net change in fund balances	(8,245)	(8,843)	(598)
Fund balances, October 1	19,993	19,993	--
Fund balances, September 30	<u>\$ 11,748</u>	<u>\$ 11,150</u>	<u>\$ (598)</u>

**AUSTIN COUNTY, TEXAS**  
 DISTRICT ATTORNEY HOT CHECK FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 295	\$ 296	\$ 1
<i>Miscellaneous</i>	82,145	82,131	(14)
Total revenues	<u>82,440</u>	<u>82,427</u>	<u>(13)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney Hot Check</i>	94,257	94,257	--
Total Legal	<u>94,257</u>	<u>94,257</u>	<u>--</u>
Total expenditures	<u>94,257</u>	<u>94,257</u>	<u>--</u>
Net change in fund balances	(11,817)	(11,830)	(13)
Fund balances, October 1	25,313	25,313	--
Fund balances, September 30	<u>\$ 13,496</u>	<u>\$ 13,483</u>	<u>\$ (13)</u>

**AUSTIN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1,023	\$ 1,023	\$ --
<i>Miscellaneous</i>	43,305	43,222	(83)
Total revenues	<u>44,328</u>	<u>44,245</u>	<u>(83)</u>
Expenditures:			
Current:			
<i>General Administration</i>			
<i>County Clerk's Record Management</i>	8,814	8,814	--
Total General Administration	<u>8,814</u>	<u>8,814</u>	<u>--</u>
Total expenditures	<u>8,814</u>	<u>8,814</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	35,514	35,431	(83)
Other financing sources (uses):			
<i>Transfers out</i>	(22,734)	(22,734)	--
Total other financing sources (uses)	<u>(22,734)</u>	<u>(22,734)</u>	<u>--</u>
Net change in fund balances	12,780	12,697	(83)
Fund balances, October 1	76,565	76,565	--
Fund balances, September 30	<u>\$ 89,345</u>	<u>\$ 89,262</u>	<u>\$ (83)</u>

**AUSTIN COUNTY, TEXAS**  
 DISTRICT CLERK RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 6,312	\$ 6,336	\$ 24
Total revenues	<u>6,312</u>	<u>6,336</u>	<u>24</u>
Excess (deficiency) of revenues (under) expenditures	6,312	6,336	24
Other financing sources (uses):			
<i>Transfers out</i>	<u>(5,000)</u>	<u>(5,800)</u>	<u>(800)</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,800)</u>	<u>(800)</u>
Net change in fund balances	1,312	536	(776)
Fund balances, October 1	(288)	(288)	--
Fund balances, September 30	<u>\$ 1,024</u>	<u>\$ 248</u>	<u>\$ (776)</u>

**AUSTIN COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 32,778	\$ 32,693	\$ (85)
Total revenues	<u>32,778</u>	<u>32,693</u>	<u>(85)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Courthouse Security</i>	20,423	30,444	(10,021)
Total Judicial	<u>20,423</u>	<u>30,444</u>	<u>(10,021)</u>
Total expenditures	20,423	30,444	(10,021)
Net change in fund balances	12,355	2,249	(10,106)
Fund balances, October 1	187,784	187,784	--
Fund balances, September 30	<u>\$ 200,139</u>	<u>\$ 190,033</u>	<u>\$ (10,106)</u>

**AUSTIN COUNTY, TEXAS**  
TAX INCREMENT FINANCE ZONE 1  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Expenditures:			
Current:			
<i>Economic Development</i>			
<i>Tax increment</i>	\$ 13,324	\$ 13,324	\$ --
<i>Total Economic Development</i>	<u>13,324</u>	<u>13,324</u>	<u>--</u>
Debt service:			
Total expenditures	<u>13,324</u>	<u>13,324</u>	<u>--</u>
Net change in fund balances	(13,324)	(13,324)	--
Fund balances, October 1	46,437	46,437	--
Fund balances, September 30	<u>\$ 33,113</u>	<u>\$ 33,113</u>	<u>\$ --</u>

**AUSTIN COUNTY, TEXAS**

INDIGENT HEALTH CARE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Administration</i>	\$ 26,000	\$ 26,000	\$ --
<i>Public transportation</i>	<u>26,000</u>	<u>26,000</u>	<u>--</u>
<i>Health and Welfare</i>			
<i>Administrative</i>	26,000	26,000	--
<i>Medical Services</i>	65,834	69,115	(3,281)
<i>Total Health and Welfare</i>	<u>65,834</u>	<u>69,115</u>	<u>(3,281)</u>
Total expenditures	<u>91,834</u>	<u>95,115</u>	<u>(3,281)</u>
Excess (deficiency) of revenues (under) expenditures	(91,834)	(95,115)	(3,281)
Other financing sources (uses):			
<i>Transfers in</i>	353,891	89,300	(264,591)
Total other financing sources (uses)	<u>353,891</u>	<u>89,300</u>	<u>264,591</u>
Net change in fund balances	262,057	(5,815)	(267,872)
Fund balances, October 1	(48,400)	(48,400)	--
Fund balances, September 30	<u>\$ 213,657</u>	<u>\$ (54,215)</u>	<u>\$ (267,872)</u>

**AUSTIN COUNTY, TEXAS**  
**JUSTICE COURT BUILDING SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 7,969	\$ 7,956	\$ (13)
Total revenues	<u>7,969</u>	<u>7,956</u>	<u>(13)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Building Security</i>	25,699	12,435	13,264
Total Judicial	<u>25,699</u>	<u>12,435</u>	<u>13,264</u>
Total expenditures	25,699	12,435	13,264
Net change in fund balances	(17,730)	(4,479)	13,251
Fund balances, October 1	17,745	17,745	--
Fund balances, September 30	<u>\$ 15</u>	<u>\$ 13,266</u>	<u>\$ 13,251</u>

**AUSTIN COUNTY, TEXAS**  
 JUSTICE COURT TECH FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 27,511	\$ 27,499	\$ (12)
Total revenues	<u>27,511</u>	<u>27,499</u>	<u>(12)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Technology</i>	50,432	24,006	26,426
Total Judicial	<u>50,432</u>	<u>24,006</u>	<u>26,426</u>
Total expenditures	50,432	24,006	26,426
Net change in fund balances	(22,921)	3,493	26,414
Fund balances, October 1	22,941	22,941	--
Fund balances, September 30	<u>\$ 20</u>	<u>\$ 26,434</u>	<u>\$ 26,414</u>

**AUSTIN COUNTY, TEXAS**  
*JUVENILE CASE MANAGEMENT*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2009*

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 48,556	\$ 48,566	\$ 10
Total revenues	<u>48,556</u>	<u>48,566</u>	<u>10</u>
Net change in fund balances	48,556	48,566	10
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ 48,556</u>	<u>\$ 48,566</u>	<u>\$ 10</u>

**AUSTIN COUNTY, TEXAS**  
 VIDEO COURT COSTS RESTITUTION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 2,829	\$ 2,827	\$ (2)
Total revenues	<u>2,829</u>	<u>2,827</u>	<u>(2)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Video Court Costs</i>	1,170	1,170	--
Total Legal	<u>1,170</u>	<u>1,170</u>	<u>--</u>
Total expenditures	<u>1,170</u>	<u>1,170</u>	<u>--</u>
Net change in fund balances	1,659	1,657	(2)
Fund balances, October 1	1,049	1,049	--
Fund balances, September 30	<u>\$ 2,708</u>	<u>\$ 2,706</u>	<u>\$ (2)</u>

**AUSTIN COUNTY, TEXAS**  
 ESTRAY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 13,635	\$ 13,635	\$ --
Total revenues	<u>13,635</u>	<u>13,635</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Estray</i>	13,241	13,241	--
Total Public Safety	<u>13,241</u>	<u>13,241</u>	<u>--</u>
Total expenditures	<u>13,241</u>	<u>13,241</u>	<u>--</u>
Net change in fund balances	394	394	--
Fund balances, October 1	6,987	6,987	--
Fund balances, September 30	<u>\$ 7,381</u>	<u>\$ 7,381</u>	<u>\$ --</u>

**AUSTIN COUNTY, TEXAS**  
**TOBACCO LITIGATION SETTLEMENT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1,455	\$ 1,455	\$ --
<i>Miscellaneous</i>	48,065	48,065	--
Total revenues	<u>49,520</u>	<u>49,520</u>	<u>--</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Tobacco Litigation</i>	64,419	56,419	8,000
Total Health and Welfare	<u>64,419</u>	<u>56,419</u>	<u>8,000</u>
Total expenditures	<u>64,419</u>	<u>56,419</u>	<u>8,000</u>
Net change in fund balances	(14,899)	(6,899)	8,000
Fund balances, October 1	123,753	123,753	--
Fund balances, September 30	<u>\$ 108,854</u>	<u>\$ 116,854</u>	<u>\$ 8,000</u>

**AUSTIN COUNTY, TEXAS**  
**SPECIAL DONATIONS SHERIFF**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 4,575	\$ 4,575	\$ --
Total revenues	<u>4,575</u>	<u>4,575</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Sheriff's Special Donations</i>	5,009	5,009	--
Total Public Safety	<u>5,009</u>	<u>5,009</u>	<u>--</u>
Total expenditures	<u>5,009</u>	<u>5,009</u>	<u>--</u>
Net change in fund balances	(434)	(434)	--
Fund balances, October 1	10,585	10,565	(20)
Fund balances, September 30	<u>\$ 10,151</u>	<u>\$ 10,131</u>	<u>\$ (20)</u>

**AUSTIN COUNTY, TEXAS**  
 CERT GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 6,088	\$ 6,088	\$ --
Total revenues	<u>6,088</u>	<u>6,088</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>CERT Grant</i>	13,202	13,202	--
Total Public Safety	<u>13,202</u>	<u>13,202</u>	<u>--</u>
Total expenditures	13,202	13,202	--
Net change in fund balances	(7,114)	(7,114)	--
Fund balances, October 1	(8,423)	(8,423)	--
Fund balances, September 30	<u>\$ (15,537)</u>	<u>\$ (15,537)</u>	<u>\$ --</u>

**AUSTIN COUNTY, TEXAS**  
 TEXAS VINE GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 6,739	\$ 6,739	\$ --
Total revenues	<u>6,739</u>	<u>6,739</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Law Enforcement Management Institute 1</i>	6,739	6,739	--
Total Public Safety	<u>6,739</u>	<u>6,739</u>	<u>--</u>
Total expenditures	6,739	6,739	--
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**AUSTIN COUNTY, TEXAS**  
 FARM TO MARKET  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,531,242	\$ 1,545,202	\$ 13,960
Licenses and permits	16,107	16,107	-
Interest	29,950	12,758	(17,192)
Miscellaneous	5,000	3,448	(1,552)
Total revenues	<u>1,582,299</u>	<u>1,577,515</u>	<u>(4,784)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public transportation			
F/M & Lateral Road - Precinct #1	482,514	461,663	20,851
F/M & Lateral Road - Precinct #2	1,589,118	494,181	1,094,937
F/M & Lateral Road - Precinct #3	297,494	266,640	30,854
F/M & Lateral Road - Precinct #4	368,581	298,142	70,439
Public transportation	<u>2,737,707</u>	<u>1,520,626</u>	<u>1,217,081</u>
Total expenditures	<u>2,737,707</u>	<u>1,520,626</u>	<u>1,217,081</u>
Net change in fund balances	(1,155,408)	56,889	1,212,297
Fund balances, October 1	1,195,952	1,195,952	-
Fund balances, September 30	<u>\$ 40,544</u>	<u>\$ 1,252,841</u>	<u>\$ 1,212,297</u>

**AUSTIN COUNTY, TEXAS**  
 COUNTY LATERAL ROAD  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 27,734	\$ 27,734	\$ --
Total revenues	<u>27,734</u>	<u>27,734</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Other - Precinct #1</i>	6,933	6,935	(2)
<i>Other - Precinct #2</i>	6,933	6,933	--
<i>Other - Precinct #3</i>	6,933	6,933	--
<i>Other - Precinct #4</i>	6,933	6,933	--
<i>Public transportation</i>	<u>27,732</u>	<u>27,734</u>	<u>(2)</u>
Total expenditures	<u>27,732</u>	<u>27,734</u>	<u>(2)</u>
Net change in fund balances	2	--	(2)
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ 2</u>	<u>\$ --</u>	<u>\$ (2)</u>

**AUSTIN COUNTY, TEXAS**  
 LONE STAR LIBRARIES GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 4,644	\$ 4,644	\$ --
Total revenues	<u>4,644</u>	<u>4,644</u>	<u>--</u>
Expenditures:			
Current:			
<i>Culture and Recreation</i>			
<i>Tocker Foundation Grant</i>	4,643	4,644	(1)
Total Culture and Recreation	<u>4,643</u>	<u>4,644</u>	<u>(1)</u>
Total expenditures	<u>4,643</u>	<u>4,644</u>	<u>(1)</u>
Net change in fund balances	1	--	(1)
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ 1</u>	<u>\$ --</u>	<u>\$ (1)</u>

**AUSTIN COUNTY, TEXAS**

*E WASTE*

*SPECIAL REVENUE FUND*

*BUDGETARY COMPARISON SCHEDULE*

*FOR THE YEAR ENDED SEPTEMBER 30, 2009*

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 35,550	\$ 65,376	\$ 29,826
Total revenues	<u>35,550</u>	<u>65,376</u>	<u>29,826</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>HHW Education</i>	75,000	55,385	19,615
Total Health and Welfare	<u>75,000</u>	<u>55,385</u>	<u>19,615</u>
Total expenditures	75,000	55,385	19,615
Excess (deficiency) of revenues (under) expenditures	(39,450)	9,991	49,441
Other financing sources (uses):			
<i>Transfers in</i>	1,445	1,445	--
Total other financing sources (uses)	<u>1,445</u>	<u>1,445</u>	<u>--</u>
Net change in fund balances	(38,005)	11,436	49,441
Fund balances, October 1	(595)	(595)	--
Fund balances, September 30	<u>\$ (38,600)</u>	<u>\$ 10,841</u>	<u>\$ 49,441</u>

**AUSTIN COUNTY, TEXAS**  
 TEEX HOMELAND SECURITY GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 139,215	\$ 139,215	\$ --
Total revenues	<u>139,215</u>	<u>139,215</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
TEEX 2003 Grant	332,530	115,630	216,900
Total Public Safety	<u>332,530</u>	<u>115,630</u>	<u>216,900</u>
Total expenditures	<u>332,530</u>	<u>115,630</u>	<u>216,900</u>
Net change in fund balances	(193,315)	23,585	216,900
Fund balances, October 1	(93,747)	(93,747)	--
Fund balances, September 30	<u>\$ (287,062)</u>	<u>\$ (70,162)</u>	<u>\$ 216,900</u>

**AUSTIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR DEBT SERVICE FUNDS  
 SEPTEMBER 30, 2009

	Certificates of Obligation Series 2007	Tax Note Series 2004	Tax Road Bonds Series 2009	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 137,296	\$ 95,101	\$ 4,377	\$ 236,774
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	26,235	3,586	--	29,821
<b>Total Assets</b>	<u>\$ 163,531</u>	<u>\$ 98,687</u>	<u>\$ 4,377</u>	<u>\$ 266,595</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Deferred revenue</i>	\$ 24,027	\$ 3,284	\$ --	\$ 27,311
<b>Total Liabilities</b>	<u>24,027</u>	<u>3,284</u>	<u>--</u>	<u>27,311</u>
<b>Fund balances:</b>				
<i>Reserved</i>	139,504	95,403	4,377	239,284
<b>Total fund balances</b>	<u>139,504</u>	<u>95,403</u>	<u>4,377</u>	<u>239,284</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 163,531</u>	<u>\$ 98,687</u>	<u>\$ 4,377</u>	<u>\$ 266,595</u>

**AUSTIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Certificates of Obligation Series 2007	Tax Note Series 2004
Revenues:		
<i>Taxes</i>	\$ 454,323	\$ 168,603
<i>Interest</i>	1,786	661
Total revenues	<u>456,109</u>	<u>169,264</u>
Expenditures:		
Current:		
Capital outlay	--	--
Debt service:		
<i>Principal</i>	260,000	150,000
<i>Interest and fiscal charges</i>	192,515	14,878
<i>Bond issuance cost</i>	--	--
Total expenditures	<u>452,515</u>	<u>164,878</u>
Excess (deficiency) of revenues over (under) expenditures	3,594	4,386
Other financing sources (uses):		
<i>Transfers in</i>	82,457	--
<i>Transfers out</i>	--	--
Total other financing sources (uses)	<u>82,457</u>	<u>--</u>
Net change in fund balances	86,051	4,386
Fund balances, October 1	53,453	91,017
Fund balances, September 30	<u>\$ 139,504</u>	<u>\$ 95,403</u>

TXDOT ROW Agreement	Tax Road Bonds Series 2009	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ --	\$ --	\$ 622,926
<u>    --</u>	<u>7,117</u>	<u>9,564</u>
--	<u>7,117</u>	<u>632,490</u>
--	--	--
--	--	410,000
--	--	207,393
--	2,740	2,740
<u>    --</u>	<u>2,740</u>	<u>620,133</u>
--	4,377	12,357
--	--	82,457
(82,457)	--	(82,457)
<u>(82,457)</u>	<u>    --</u>	<u>    --</u>
(82,457)	4,377	12,357
82,457	--	226,927
<u>\$ --</u>	<u>\$ 4,377</u>	<u>\$ 239,284</u>

**AUSTIN COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION, SERIES 2007**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 454,729	\$ 454,323	\$ (406)
<i>Interest</i>	2,470	1,786	(684)
Total revenues	<u>457,199</u>	<u>456,109</u>	<u>(1,090)</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	260,000	260,000	--
<i>Interest and fiscal charges</i>	199,294	192,515	6,779
Total expenditures	<u>459,294</u>	<u>452,515</u>	<u>6,779</u>
Excess (deficiency) of revenues (under) expenditures	(2,095)	3,594	5,689
Other financing sources (uses):			
<i>Transfers in</i>	--	82,457	82,457
Total other financing sources (uses)	<u>--</u>	<u>82,457</u>	<u>82,457</u>
Net change in fund balances	(2,095)	86,051	88,146
Fund balances, October 1	53,453	53,453	--
Fund balances, September 30	<u>\$ 51,358</u>	<u>\$ 139,504</u>	<u>\$ 88,146</u>

**AUSTIN COUNTY, TEXAS**  
TAX NOTE SERIES 2004  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-37

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 164,878	\$ 168,603	\$ 3,725
<i>Interest</i>	661	661	--
Total revenues	<u>165,539</u>	<u>169,264</u>	<u>3,725</u>
Expenditures:			
Current:			
Debt service:			
<i>Principal</i>	150,000	150,000	--
<i>Interest and fiscal charges</i>	14,986	14,878	108
Total expenditures	<u>164,986</u>	<u>164,878</u>	<u>108</u>
Net change in fund balances	553	4,386	3,833
Fund balances, October 1	91,017	91,017	--
Fund balances, September 30	<u>\$ 91,570</u>	<u>\$ 95,403</u>	<u>\$ 3,833</u>

**AUSTIN COUNTY, TEXAS**  
 TAX ROAD BONDS, SERIES 2009  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 7,117	\$ 7,117	\$ --
Total revenues	<u>7,117</u>	<u>7,117</u>	<u>--</u>
Expenditures:			
Debt service:			
Bond issuance costs	--	2,740	(2,740)
Total expenditures	<u>--</u>	<u>2,740</u>	<u>(2,740)</u>
Net change in fund balances	7,117	4,377	(2,740)
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ 7,117</u>	<u>\$ 4,377</u>	<u>\$ (2,740)</u>

**AUSTIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 SEPTEMBER 30, 2009

	Tax Anticipation Note Series 2004	Certificates of Obligation Series 2007	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 92,009	\$ 1,874,600	\$ 1,966,609
Receivables (net of allowances for uncollectibles):			
Total Assets	<u>\$ 92,009</u>	<u>\$ 1,874,600</u>	<u>\$ 1,966,609</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ 288,362	\$ 288,362
Total Liabilities	<u>    --</u>	<u>    288,362</u>	<u>    288,362</u>
Fund balances:			
Reserved for:			
Unreserved, reported in:			
<i>Capital project funds</i>	<u>92,009</u>	<u>1,586,238</u>	<u>1,678,247</u>
Total fund balances	<u>92,009</u>	<u>1,586,238</u>	<u>1,678,247</u>
Total Liabilities and Fund Balances	<u>\$ 92,009</u>	<u>\$ 1,874,600</u>	<u>\$ 1,966,609</u>

**AUSTIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Tax Anticipation Note Series 2004	Certificates of Obligation Series 2007	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
<i>Interest</i>	\$ 779	\$ 20,834	\$ 21,613
Total revenues	<u>779</u>	<u>20,834</u>	<u>21,613</u>
Expenditures:			
Current:			
<i>General administration</i>	--	33,734	33,734
<i>Public facilities</i>	--	450,661	450,661
<i>Public safety</i>	--	70,869	70,869
<i>Public transportation</i>	--	745,769	745,769
Capital outlay	--	--	--
Debt service:			
Total expenditures	<u>--</u>	<u>1,301,033</u>	<u>1,301,033</u>
Net change in fund balances	779	(1,280,199)	(1,279,420)
Fund balances, October 1	91,230	2,866,437	2,957,667
Fund balances, September 30	<u>\$ 92,009</u>	<u>\$ 1,586,238</u>	<u>\$ 1,678,247</u>

**AUSTIN COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2009

	Juvenile Probation State	State Fines	Drainage District No. 1
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 71,147	\$ 222,514	\$ 61,559
<i>Intergovernmental receivable</i>	12,737	--	--
<i>Due from other funds</i>	--	2,531	--
Total Assets	<u>\$ 83,884</u>	<u>\$ 225,045</u>	<u>\$ 61,559</u>
<b>LIABILITIES</b>			
<i>Due to other funds</i>	\$ --	\$ --	\$ --
<i>Due to other governments</i>	66,908	225,045	61,559
<i>Due to others</i>	16,976	--	--
Total Liabilities	<u>\$ 83,884</u>	<u>\$ 225,045</u>	<u>\$ 61,559</u>

Bellville ISD Truancy	Sealy ISD Truancy	Elected Officials	Total Agency Funds (See Exhibit A-10)
\$ 1,919	\$ 2,335	\$ 1,196,864	\$ 1,556,338
--	--	--	12,737
--	--	--	2,531
<u>\$ 1,919</u>	<u>\$ 2,335</u>	<u>\$ 1,196,864</u>	<u>\$ 1,571,606</u>
\$ --	\$ --	\$ 2,531	\$ 2,531
1,919	2,335	281,487	639,253
--	--	912,846	929,822
<u>\$ 1,919</u>	<u>\$ 2,335</u>	<u>\$ 1,196,864</u>	<u>\$ 1,571,606</u>

**AUSTIN COUNTY, TEXAS**

EXHIBIT C-42

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b>Juvenile Probation State</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 48,638	\$ 228,028	\$ 205,519	\$ 71,147
Due from Other Funds	--	--	--	--
Intergovernmental receivable	28,411	--	15,674	12,737
Total Assets	<u>\$ 77,049</u>	<u>\$ 228,028</u>	<u>\$ 221,193</u>	<u>\$ 83,884</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	60,321	6,587	--	66,908
Due to Others	16,728	97,871	97,623	16,976
Total Liabilities	<u>\$ 77,049</u>	<u>\$ 104,458</u>	<u>\$ 97,623</u>	<u>\$ 83,884</u>
<b>State Fines</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 55,277	\$ 769,261	\$ 602,024	\$ 222,514
Due from Other Funds	3,253	2,531	3,253	2,531
Total Assets	<u>\$ 58,530</u>	<u>\$ 771,792</u>	<u>\$ 605,277</u>	<u>\$ 225,045</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 98,132	\$ 98,132	\$ --
Due to Other Governments	58,530	673,660	507,145	225,045
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 58,530</u>	<u>\$ 771,792</u>	<u>\$ 605,277</u>	<u>\$ 225,045</u>
<b>Drainage District No. 1</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 61,299	\$ 538	\$ 278	\$ 61,559
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 61,299</u>	<u>\$ 538</u>	<u>\$ 278</u>	<u>\$ 61,559</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	61,299	538	278	61,559
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 61,299</u>	<u>\$ 538</u>	<u>\$ 278</u>	<u>\$ 61,559</u>
<b>Bellville ISD Truancy</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 1,771	\$ 153	\$ 5	\$ 1,919
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,771</u>	<u>\$ 153</u>	<u>\$ 5</u>	<u>\$ 1,919</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	1,771	153	5	1,919
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 1,771</u>	<u>\$ 153</u>	<u>\$ 5</u>	<u>\$ 1,919</u>

**AUSTIN COUNTY, TEXAS**

EXHIBIT C-42

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b>Sealy ISD Truancy</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 1,975	\$ 360	\$ --	\$ 2,335
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,975</u>	<u>\$ 360</u>	<u>\$ --</u>	<u>\$ 2,335</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	1,975	360	--	2,335
Due to Others	--	--	--	--
Total Liabilities	<u>\$ 1,975</u>	<u>\$ 360</u>	<u>\$ --</u>	<u>\$ 2,335</u>
<b>Elected Officials</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 1,637,845	\$ 16,726,254	\$ 17,167,235	\$ 1,196,864
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 1,637,845</u>	<u>\$ 16,726,254</u>	<u>\$ 17,167,235</u>	<u>\$ 1,196,864</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,253	\$ 521,147	\$ 521,869	\$ 2,531
Due to Other Governments	384,889	12,130,109	12,233,511	281,487
Due to Others	1,249,703	4,074,998	4,411,855	912,846
Total Liabilities	<u>\$ 1,637,845</u>	<u>\$ 16,726,254</u>	<u>\$ 17,167,235</u>	<u>\$ 1,196,864</u>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 1,806,805	\$ 17,724,594	\$ 17,975,061	\$ 1,556,338
Due from Other Funds	3,253	2,531	3,253	2,531
Intergovernmental receivable	28,411	--	15,674	12,737
Total Assets	<u>\$ 1,838,469</u>	<u>\$ 17,727,125</u>	<u>\$ 17,993,988</u>	<u>\$ 1,571,606</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,253	\$ 619,279	\$ 620,001	\$ 2,531
Due to Other Governments	568,785	12,811,407	12,740,939	639,253
Due to Others	1,266,431	4,172,869	4,509,478	929,822
Total Liabilities	<u>\$ 1,838,469</u>	<u>\$ 17,603,555</u>	<u>\$ 17,870,418</u>	<u>\$ 1,571,606</u>

*Capital Assets Used in the  
Operation of Governmental Funds*

**AUSTIN COUNTY, TEXAS**  
 COMPARATIVE SCHEDULES BY SOURCE OF  
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2009 AND 2008

EXHIBIT C-43

	<u>2009</u>	<u>2008</u>
Capital assets:		
<i>Land</i>	\$ 225,462	\$ 142,040
<i>Construction in progress</i>	302,718	95,683
<i>Buildings</i>	5,875,652	5,875,652
<i>Improvements other than buildings</i>	71,916,068	71,776,068
<i>Machinery and equipment</i>	9,933,210	8,884,188
Total capital assets	<u>\$ 88,253,110</u>	<u>\$ 86,773,631</u>
Investment in capital assets by source:		
<i>General fund</i>	\$ 6,242,652	\$ 6,163,898
<i>Special revenue funds</i>	31,065,038	30,302,794
<i>Capital projects funds</i>	49,488,519	49,401,669
<i>Contributions and grants</i>	1,456,901	905,270
Total investment in capital assets	<u>\$ 88,253,110</u>	<u>\$ 86,773,631</u>

**AUSTIN COUNTY, TEXAS**

SCHEDULE BY FUNCTION AND ACTIVITY OF  
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2008

Function and Activity	Land	Construction in Progress	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
<b>General Government:</b>						
County Judge	\$ --	\$ --	\$ --	\$ --	18,957	\$ 18,957
County Clerk	--	--	--	--	20,137	20,137
Emergency Medical Service	--	--	121,031	--	1,074,995	1,196,026
Total General Government	--	--	121,031	--	1,114,089	1,235,120
<b>Judicial:</b>						
District Clerk	--	--	--	--	7,560	7,560
Justice of the Peace #2	--	--	20,000	--	--	20,000
Justice of the Peace #3	--	--	--	--	12,375	12,375
Justice of the Peace #4	--	--	65,000	--	7,570	72,570
Total Judicial	--	--	85,000	--	27,505	112,505
<b>Financial Administration:</b>						
County Auditor	--	--	--	--	78,500	78,500
Tax Assessor Collector	--	--	250,000	--	183,173	433,173
Total Financial Administration	--	--	250,000	--	261,673	511,673
<b>Public Facilities:</b>						
County Jail Maintenance	--	--	1,570,567	--	167,060	1,737,627
County Courthouse & Buildings	225,462	--	3,109,157	--	214,091	3,548,710
Historical & Visitor Center	--	--	129,913	--	--	129,913
Total Public Facilities	225,462	--	4,809,637	--	381,151	5,416,250
<b>Public Safety:</b>						
Sheriff	--	302,718	--	--	1,272,612	1,575,330
Juvenile Probation	--	--	--	--	29,823	29,823
Adult Probation	--	--	118,772	--	--	118,772
Total Public Safety	--	302,718	118,772	--	1,302,435	1,723,925
<b>Public Transportation:</b>						
Precinct #1	--	--	60,000	20,007,807	2,110,069	22,177,876
Precinct #2	--	--	70,000	27,492,695	1,700,460	29,263,155
Precinct #3	--	--	70,000	10,178,534	1,249,485	11,498,019
Precinct #4	--	--	98,000	14,237,032	1,072,011	15,407,043
Total Public Transportation	--	--	298,000	71,916,068	6,132,025	78,346,093
<b>Culture and Recreation:</b>						
Knox Library	--	--	104,987	--	5,377	110,364
West End Library	--	--	88,225	--	7,954	96,179
Total Public Safety	--	--	193,212	--	13,331	206,543
<b>Health and Welfare:</b>						
Emergency Management	--	--	--	--	701,001	701,001
Total Health and Welfare	--	--	--	--	701,001	701,001
<b>Total Capital Assets</b>	<b>\$ 225,462</b>	<b>\$ 302,718</b>	<b>\$ 5,875,652</b>	<b>\$ 71,916,068</b>	<b>\$ 9,933,210</b>	<b>\$ 88,253,110</b>

**AUSTIN COUNTY, TEXAS**

*SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS  
YEAR ENDED SEPTEMBER 30, 2009*

**EXHIBIT C-45**

Function and Activity	Capital Assets October 1, 2008	Additions	Deductions	Transfers	Capital Assets September 30, 2009
<b>General Administration:</b>					
County Judge	\$ 18,957	\$ --	\$ --	\$ --	\$ 18,957
County Clerk	203,310	--	--	(183,173)	20,137
Emergency Medical Service	1,117,233	78,793	--	--	1,196,026
Total General Government	1,339,500	78,793	--	(183,173)	1,235,120
<b>Judicial:</b>					
District Clerk	7,560	--	--	--	7,560
Justice of the Peace #2	20,000	--	--	--	20,000
Justice of the Peace #3	--	12,375	--	--	12,375
Justice of the Peace #4	65,000	7,570	--	--	72,570
Total Judicial	92,560	19,945	--	--	112,505
<b>Financial Administration:</b>					
County Auditor	78,500	--	--	--	78,500
Tax Assessor Collector	250,000	--	--	183,173	433,173
Total Financial Administration	328,500	--	--	183,173	511,673
<b>Public Facilities:</b>					
County Jail Maintenance	1,682,540	55,087	--	--	1,737,627
County Courthouse & Buildings	3,422,845	125,865	--	--	3,548,710
Historical & Visitor Center	129,913	--	--	--	129,913
Total Public Facilities	5,235,298	180,952	--	--	5,416,250
<b>Public Safety:</b>					
Sheriff	1,345,720	413,103	183,493	--	1,575,330
Constable #2	--	--	--	--	--
Juvenile Probation	29,823	--	--	--	29,823
Adult Probation	118,772	--	--	--	118,772
Total Public Safety	1,494,315	413,103	183,493	--	1,723,925
<b>Public Transportation:</b>					
Precinct #1	22,113,804	292,528	228,456	--	22,177,876
Precinct #2	29,029,155	234,000	--	--	29,263,155
Precinct #3	11,362,019	136,000	--	--	11,498,019
Precinct #4	15,372,291	34,752	--	--	15,407,043
Total Public Transportation	77,877,269	697,280	228,456	--	78,346,093
<b>Culture and Recreation:</b>					
Knox Library	110,364	--	--	--	110,364
West End Library	96,179	--	--	--	96,179
Total Public Safety	206,543	--	--	--	206,543
<b>Health and Welfare:</b>					
Emergency Management	199,646	501,355	--	--	701,001
Total Health and Welfare	199,646	501,355	--	--	701,001
<b>Total Capital Assets</b>	<b>\$ 86,773,631</b>	<b>\$ 1,891,428</b>	<b>\$ 411,949</b>	<b>\$ --</b>	<b>\$ 88,253,110</b>

# STATISTICAL SECTION

This part of the Austin 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.

<b>Contents</b>	<b>Page</b>
Financial Trends	132
<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	137
<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	144
<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	148
<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	150
<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.

**AUSTIN COUNTY, TEXAS**  
*NET ASSETS BY COMPONENT*  
*LAST SIX FISCAL YEARS*  
*(ACCRUAL BASIS OF ACCOUNTING)*  
*(UNAUDITED)*

	Fiscal Year					
	2004	2005	2006 (1)	2007	2008	2009
Governmental Activities						
Invested in Capital Assets,						
Net of Related Debt	\$ 24,425,657	\$ 22,410,538	\$ 22,097,040	\$ 21,746,870	\$ 19,128,838	\$ 17,230,652
Restricted	356,936	525,248	431,649	568,092	3,209,796	266,595
Unrestricted	4,905,812	6,526,006	6,696,568	7,402,281	6,934,438	10,793,489
Total Governmental Activities Net Assets	<u>\$ 29,688,405</u>	<u>\$ 29,461,792</u>	<u>\$ 29,225,257</u>	<u>\$ 29,717,243</u>	<u>\$ 29,273,072</u>	<u>\$ 28,290,736</u>

(1) The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

(2) 2006 restated for accrual of payroll.

**AUSTIN COUNTY, TEXAS**

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

LAST SIX FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year					
	2004	2005	2006 (2)	2007	2008	2009
<b>Expenses</b>						
Governmental Activities:						
General Administration	\$ 3,827,053	\$ 3,843,217	\$ 3,951,625	\$ 4,371,988	\$ 4,308,010	\$ 4,686,566
Judicial	914,654	798,970	1,099,698	840,482	921,297	981,291
Legal	361,447	397,584	371,432	367,941	401,897	377,739
Financial Administration	373,569	364,869	355,250	430,623	463,591	521,648
Public Facilities	227,355	396,323	440,496	537,794	645,826	685,734
Public Safety	2,310,617	2,437,744	2,665,720	3,129,626	3,499,288	4,062,205
Public Transportation	4,047,549	3,732,386	4,174,060	3,572,972	4,705,601	5,731,766
Health and Welfare	331,283	371,541	512,987	387,118	303,779	556,946
Culture and Recreation	271,837	200,987	109,928	282,083	131,199	126,850
Conservation	92,730	110,849	112,123	111,511	124,156	130,705
Economic Development	543,168	52,490	8,765	4,660	6,472	13,324
Interest on Long-Term Debt	33,134	48,153	46,331	112,008	224,023	264,879
Total Governmental Activities Expenses	<u>13,334,396</u>	<u>12,755,113</u>	<u>13,848,415</u>	<u>14,148,806</u>	<u>15,735,139</u>	<u>18,139,653</u>
<b>Program Revenues</b>						
Governmental Activities:						
Charges for Services:						
General Administration	738,952	779,470	823,420	816,853	1,120,094	1,230,667
Judicial	798,591	960,745	1,151,608	888,481	821,143	875,829
Legal	171,057	204,232	166,484	165,919	176,966	144,039
Financial Administration	185,959	213,530	206,575	183,868	186,439	200,189
Public Facilities	2,375	4,216	38,058	193,683	149,391	178,072
Public Safety	315,757	166,244	349,538	146,864	208,269	166,510
Public Transportation	974,023	1,001,139	927,682	987,770	950,882	1,034,177
Health and Welfare	46,346	55,401	111,291	110,993	61,430	105,546
Culture and Recreation	--	--	--	--	--	--
Conservation	11,900	900	8,334	1,533	980	1,383
Economic Development	--	--	--	--	--	--
Operating Grants and Contributions	632,837	435,195	620,988	355,390	397,792	400,288
Capital Grants and Contributions	532,879	256,849	203,474	580,158	133,953	911,981
Total Governmental Activities Program Revenues	<u>4,410,676</u>	<u>4,077,921</u>	<u>4,607,452</u>	<u>4,431,512</u>	<u>4,207,339</u>	<u>5,248,681</u>
<b>Net (Expense)/Revenue</b>						
Governmental Activities Net Expense	\$ <u>(8,923,720)</u>	\$ <u>(8,677,192)</u>	\$ <u>(9,240,963)</u>	\$ <u>(9,717,294)</u>	\$ <u>(11,527,800)</u>	\$ <u>(12,890,972)</u>

(1) The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

(2) 2007 restated for prepaid lease payment.

**AUSTIN COUNTY, TEXAS***GENERAL REVENUES AND TOTAL CHANGE IN NET ASSETS**LAST SIX FISCAL YEARS**(ACCRUAL BASIS OF ACCOUNTING)**(UNAUDITED)*

	Fiscal Year					
	2004	2005	2006 (2)	2007	2008	2009
<b>Net (Expense)/Revenue</b>						
Governmental Activities	\$ (8,923,720)	\$ (8,677,192)	\$ (9,240,963)	\$ (9,717,294)	\$ (11,527,800)	\$ (12,890,972)
<b>General Revenues and Other Changes in Net Assets</b>						
Governmental Activities:						
Taxes						
Property Taxes	6,625,550	7,126,908	7,554,564	8,575,052	9,421,620	10,495,599
Sales Taxes	1,055,093	1,049,174	1,038,218	1,076,176	1,149,107	1,187,302
Other Taxes	13,938	14,596	14,293	12,230	11,228	11,838
Unrestricted Grants and Contributions	--	--	--	--	--	--
Payments in Lieu of Taxes	--	--	--	--	--	--
Investment Earnings	77,504	209,290	366,661	473,979	378,123	103,096
Miscellaneous	77,703	50,611	111,286	71,843	123,551	110,801
Total Governmental Activities	<u>7,849,788</u>	<u>8,450,579</u>	<u>9,085,022</u>	<u>10,209,280</u>	<u>11,083,629</u>	<u>11,908,636</u>
<b>Change in Net Assets</b>						
Governmental Activities	\$ <u>(1,073,932)</u>	\$ <u>(226,613)</u>	\$ <u>(155,941)</u>	\$ <u>491,986</u>	\$ <u>(444,171)</u>	\$ <u>(982,336)</u>

(1) The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

(2) 2006 restated for accrual of payroll.

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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006 (1)	2007	2008	2009
<b>General Fund</b>										
Reserved	\$ 675,638	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Unreserved	1,580,128	23,100,286	1,963,387	1,668,278	1,807,496	2,382,584	2,199,275	2,850,205	3,642,046	4,455,526
<b>Total General Fund</b>	<b>\$ 2,255,766</b>	<b>\$ 23,100,286</b>	<b>\$ 1,963,387</b>	<b>\$ 1,668,278</b>	<b>\$ 1,807,496</b>	<b>\$ 2,382,584</b>	<b>\$ 2,199,275</b>	<b>\$ 2,850,205</b>	<b>\$ 3,642,046</b>	<b>\$ 4,455,526</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 162,410	\$ 130,886	\$ 141,877	\$ 221,664	\$ 323,197	\$ 322,167	\$ 342,043	\$ 478,339	\$ 226,925	\$ 239,284
Unreserved, Reported In:										
Special Revenue Funds	1,441,608	1,394,966	1,206,123	1,337,365	1,605,266	2,044,090	1,948,438	2,286,380	2,869,759	3,050,766
Capital Projects Funds	--	--	--	177,851	--	173,905	60,229	4,302,495	2,957,668	7,115,849
<b>Total All Other Governmental Funds</b>	<b>\$ 1,604,018</b>	<b>\$ 1,525,852</b>	<b>\$ 1,348,000</b>	<b>\$ 1,736,880</b>	<b>\$ 1,928,463</b>	<b>\$ 2,540,162</b>	<b>\$ 2,350,710</b>	<b>\$ 7,067,214</b>	<b>\$ 6,054,352</b>	<b>\$ 10,405,899</b>

(1) 2006 restated for accrual of payroll.

**AUSTIN COUNTY, TEXAS**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006 (1)	2007	2008	2009
<b>Revenues</b>										
Taxes	\$ 5,573,129	\$ 5,478,299	\$ 6,274,868	\$ 6,779,661	\$ 7,694,581	\$ 8,209,092	\$ 8,605,525	\$ 9,728,852	\$ 10,595,661	\$ 11,663,018
Licenses and Permits	859,988	777,586	794,500	774,137	791,510	818,848	829,810	883,090	878,705	872,310
Intergovernmental	113,077	176,873	95,932	1,282,918	848,209	229,808	447,904	191,742	230,973	1,067,021
Charges for Services	296,532	461,602	398,686	395,888	424,152	531,675	461,184	426,801	628,828	776,920
Fees and Commissions	1,096,604	1,163,157	1,205,682	967,794	1,275,410	1,251,171	1,515,740	1,308,649	1,363,510	1,315,198
Fines	196,107	150,174	152,261	160,934	160,823	194,344	186,766	155,275	187,363	245,585
Interest	329,169	469,420	148,555	82,822	77,504	209,290	366,661	473,941	378,123	117,052
Miscellaneous	882,044	510,926	470,617	639,584	827,873	977,183	939,505	1,300,720	944,983	1,003,715
Total Revenues	9,346,650	9,188,037	9,541,101	11,083,738	12,100,062	12,421,411	13,353,095	14,469,070	15,208,146	17,060,819
<b>Expenditures</b>										
General Administration	1,661,875	2,832,641	3,640,593	4,996,524	4,512,290	4,271,948	4,015,128	4,689,179	4,992,504	4,430,932
Judicial	596,928	582,106	740,812	694,629	892,231	823,459	1,105,625	856,458	911,582	1,008,072
Legal	193,354	220,349	292,942	235,297	361,662	397,612	370,732	367,704	399,357	384,813
Financial Administration	305,765	323,406	341,151	353,859	365,105	358,360	347,312	423,396	419,958	489,342
Public Facilities	654,789	713,968	707,977	725,060	163,697	393,639	1,280,521	652,642	746,409	1,203,555
Public Safety	1,487,862	1,512,577	1,359,668	1,391,102	2,156,646	2,395,288	2,651,242	3,346,025	3,464,598	3,771,151
Public Transportation	2,498,997	2,506,370	2,356,315	2,112,355	2,436,188	2,289,428	2,693,257	3,083,937	3,638,243	4,659,381
Health and Welfare	804,106	273,207	346,723	180,831	271,075	367,068	793,900	421,200	275,440	1,066,952
Culture and Recreation	78,428	79,372	81,783	102,961	261,810	192,690	101,850	261,602	123,900	120,381
Conservation	91,467	94,833	100,495	103,843	91,850	111,108	111,156	111,511	124,358	130,496
Economic Development	195,000	28,935	17,481	13,237	12,431	52,490	8,765	4,621	6,472	13,324
Capital Outlay	566,429	--	--	324,444	--	--	--	--	--	--
Debt Service										
Principal	130,722	237,925	249,841	220,000	397,026	411,154	301,836	135,000	315,000	410,000
Interest	39,316	52,528	41,441	29,380	34,611	45,380	35,311	88,570	256,270	277,393
Total Expenditures	9,305,038	9,458,217	10,277,222	11,483,522	11,956,622	12,109,624	13,816,635	14,441,845	15,674,091	17,965,792
Excess of Revenues Over (Under) Expenditures	41,612	(270,180)	(736,121)	(399,784)	143,440	311,787	(463,540)	27,225	(465,945)	(904,973)
<b>Other Financing Sources (Uses)</b>										
Debt Issued	--	--	213,094	500,000	155,595	875,000	171,373	5,000,000	--	6,070,000
Capital leases	--	--	--	--	--	--	--	340,206	244,924	--
Transfers In	237,837	256,190	189,426	251,705	316,491	236,555	239,277	223,783	439,594	202,243
Transfers Out	(245,424)	(256,190)	(189,426)	(251,705)	(316,491)	(236,555)	(239,277)	(223,783)	(439,594)	(202,243)
Total Other Financing Sources (Uses)	(7,587)	--	213,094	500,000	155,595	875,000	171,373	5,340,206	244,924	6,070,000
Net Change in Fund Balances	\$ 34,025	\$ (270,180)	\$ (523,027)	\$ 100,216	\$ 299,035	\$ 1,186,787	\$ (292,167)	\$ 5,367,431	\$ (221,021)	\$ 5,165,027
Debt Service As A Percentage Of Noncapital Expenditures	1.9%	3.1%	2.8%	2.2%	3.6%	3.8%	2.4%	1.8%	4.0%	4.3%
(1) 2006 restated for accrual of payroll.										

**AUSTIN 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	Alcoholic Beverages	Total
2000	\$ 4,693,735	869,744	9,650	5,573,129
2001	4,655,373	812,020	10,606	5,477,999
2002	5,450,393	833,126	12,537	6,296,056
2003	5,891,899	875,247	12,515	6,779,661
2004	6,625,550	1,055,093	13,938	7,694,581
2005	7,145,322	1,049,174	14,596	8,209,092
2006	7,553,014	1,038,218	14,293	8,605,525
2007	8,575,052	1,076,176	12,230	9,663,458
2008	9,435,326	1,149,107	11,228	10,595,661
2009	10,463,878	1,187,302	11,838	11,663,018
Percent Change 2000-2009	122.9%	36.5%	22.7%	109.3%

**AUSTIN COUNTY, TEXAS**

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

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial 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>
2000	\$ 1,261,982,859	\$ 376,955,919	N/A	\$ 728,021,792	\$ 910,916,986	\$ 0.4689	\$ 910,916,986	100.000%
2001	1,316,757,715	371,393,202	N/A	723,962,746	964,188,171	0.4569	964,188,171	100.000%
2002	1,288,429,761	363,403,266	N/A	755,639,756	896,193,271	0.4950	896,193,271	100.000%
2003	1,374,332,084	387,683,408	N/A	790,969,332	971,046,160	0.5583	971,046,160	100.000%
2004	1,527,194,000	377,592,506	N/A	792,762,912	1,112,023,594	0.5554	1,112,023,594	100.000%
2005	1,830,254,306	569,165,735	N/A	1,011,192,309	1,388,227,732	0.5200	1,388,227,732	100.000%
2006	2,499,470,776	727,199,757	N/A	1,527,625,868	1,699,044,665	0.4816	1,699,044,665	100.000%
2007	2,924,247,758	657,140,102	N/A	1,798,946,403	1,782,441,457	0.4886	1,782,441,457	100.000%
2008	3,281,324,926	867,715,177	N/A	1,998,876,446	2,150,163,657	0.4796	2,150,163,657	100.000%
2009	3,296,875,973	899,898,370	N/A	1,981,216,227	2,215,558,116	0.4796	2,215,558,116	100.000%

Source: Austin County Central Appraisal District

TABLE D-8

**AUSTIN COUNTY, TEXAS**

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	County Direct Rates			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other	Total
2000	\$ 0.4426	\$ 0.0263	\$ 0.4689	\$ 1.3980	\$ 7.1588	\$ 0.2453	\$ 9.2710
2001	0.4292	0.0277	0.4569	1.4216	7.1585	0.2436	9.2806
2002	0.4682	0.0268	0.4950	1.7202	7.7090	0.2416	10.1658
2003	0.5088	0.0226	0.5314	1.7340	7.7090	0.2325	10.2069
2004	0.5207	0.0376	0.5583	1.6926	8.0820	0.1856	10.5185
2005	0.5209	0.0345	0.5554	1.7013	8.1862	0.1744	10.6173
2006	0.4965	0.0235	0.5200	1.6999	6.7061	0.1657	9.0917
2007	0.4610	0.0206	0.4816	1.6204	6.2800	0.1657	8.5477
2008	0.4597	0.0289	0.4886	1.5603	7.2784	0.1915	9.5188
2009	0.4510	0.0286	0.4796	1.5356	7.3003	0.1915	9.5070

Source: Austin County Appraisal District

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

Taxpayer	2009			2000		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Wal-Mart Stores East	\$ 74,170,644	1	3.35%	\$ 2,561,646	8	0.28%
BAE Systems Mobility and Protection	69,379,296	2	3.13%	15,629,028	1	1.72%
Gulf States Toy, Inc.	26,930,944	3	1.22%	--	--	--
Jamex, Inc.	23,340,190	4	1.05%	10,815,569	3	1.19%
BNSF Railway Co.	22,427,844	5	1.01%	7,315,127	5	0.80%
International Paper	17,926,021	6	0.81%	14,041,019	2	1.54%
Maass Flange Corporation	15,512,484	7	0.70%	3,939,830	6	0.43%
Acme Brick Co. #678	14,670,690	8	0.66%	--	--	--
Kinder Morgan Texas Pipe	13,736,820	9	0.62%	2,495,680	9	0.27%
Enhanced Energy Partners	12,782,700	10	0.58%	--	--	--
Centerpoint Energy Houston	--	--	--	9,375,300	4	1.03%
Newmark International	--	--	--	2,595,684	7	0.28%
Enervest Operating, LLC	--	--	--	2,312,240	10	0.25%
Subtotal	290,877,633		13.13%	71,081,123		7.80%
Remaining roll	1,924,680,483		86.87%	839,835,863		92.20%
Total	\$ 2,215,558,116		100.00%	\$ 910,916,986		100.00%

Source: Austin County Central Appraisal District

**AUSTIN 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
2000	\$ 4,516,679	\$ 4,369,318	96.74%	\$ 110,961	\$ 4,480,279	99.19%
2001	4,785,109	4,640,974	96.99%	103,200	4,744,174	99.14%
2002	5,413,669	5,241,950	96.83%	111,305	5,353,255	98.88%
2003	5,890,109	5,689,092	96.59%	144,702	5,833,794	99.04%
2004	6,428,629	6,222,279	96.79%	157,932	6,380,211	99.25%
2005	7,019,152	6,855,125	97.66%	165,420	7,020,545	100.02%
2006	7,450,970	7,279,323	97.70%	168,140	7,447,463	99.95%
2007	8,459,353	8,257,889	97.62%	183,597	8,441,486	99.79%
2008	9,257,910	9,085,195	98.13%	105,841	9,191,036	99.28%
2009	11,244,891	10,411,594	92.59%	--	10,411,594	92.59%

Source: Austin County Central Appraisal District

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

	Calendar Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Agriculture, Forestry, Fishing	\$ 1,037,902	\$ 1,012,968	\$ 1,383,870	\$ 1,344,008	\$ 1,619,680	\$ 2,135,201	\$ 1,631,190	\$ 1,669,782	\$ 1,683,748	\$ 1,207,258
Mining	319,788	671,799	753,470	1,079,967	1,365,112	3,047,659	1,983,677	932,350	770,043	751,299
Construction	3,248,247	349,655	3,999,316	4,414,728	4,901,941	5,732,995	4,703,665	9,434,303	15,727,136	10,574,163
Manufacturing	14,698,966	16,446,138	13,140,127	13,399,740	16,820,723	17,927,667	15,615,634	26,865,050	26,776,838	34,408,280
Transportation, Communication, Utilities	6,252,887	7,157,365	7,282,308	8,115,439	8,256,396	8,327,749	7,473,536	3,017,639	2,627,484	1,682,962
Wholesale Trade	1,920,351	2,257,535	2,207,606	2,495,603	3,986,704	4,048,030	3,315,738	6,181,108	6,257,095	6,929,855
Retail Trade	94,390,590	92,355,468	92,041,601	99,305,544	101,626,281	108,218,144	72,830,842	79,409,439	91,809,356	95,037,421
Finance, Insurance, Real Estate	33,327	73,283	51,323	57,258	69,193	--	--	808,890	867,984	1,239,687
Services	10,571,592	10,865,304	11,047,245	11,367,916	12,755,537	13,033,154	10,309,544	23,094,450	24,405,151	24,745,049
Other	--	--	--	--	--	2,838,137	6,612,388	6,201,861	6,399,239	6,913,597
<b>Total</b>	<b>\$ 132,473,650</b>	<b>\$ 131,189,515</b>	<b>\$ 131,906,866</b>	<b>\$ 141,580,203</b>	<b>\$ 151,401,567</b>	<b>\$ 165,308,736</b>	<b>\$ 124,476,214</b>	<b>\$ 157,614,872</b>	<b>\$ 177,324,074</b>	<b>\$ 183,489,571</b>
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 Department

Note: Retail sales information is not available on a fiscal-year basis.

**AUSTIN COUNTY, TEXAS**

DIRECT AND OVERLAPPING SALES TAX RATES

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	County Direct Rate	City of Bellville	City of Sealy	State
2000	0.50%	1.50%	1.50%	6.25%
2001	0.50%	1.50%	1.50%	6.25%
2002	0.50%	1.50%	1.50%	6.25%
2003	0.50%	1.50%	1.50%	6.25%
2004	0.50%	1.50%	1.50%	6.25%
2005	0.50%	1.50%	1.50%	6.25%
2006	0.50%	1.50%	1.50%	6.25%
2007	0.50%	1.50%	1.50%	6.25%
2008	0.50%	1.50%	1.50%	6.25%
2009	0.50%	1.50%	1.50%	6.25%

Sources: County Auditors Office, City Finance Departments, and State Comptrollers Office

**AUSTIN 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	Certificates of Obligation	Tax Notes	Total	Notes Payable	Capital Leases	Total Other Governmental Debt
2000	\$ --	1,120,000	--	1,120,000	\$ 9,036	144,890	153,926
2001	--	915,000	--	915,000	1,343	114,011	115,354
2002	--	700,000	--	700,000	--	277,288	277,288
2003	--	480,000	500,000	980,000	--	202,506	202,506
2004	--	245,000	337,958	582,958	--	289,769	289,769
2005	--	--	1,046,804	1,046,804	--	229,866	229,866
2006	--	--	745,000	745,000	--	336,200	336,200
2007	--	5,000,000	610,000	5,610,000	--	511,818	511,818
2008	--	4,825,000	470,000	5,295,000	--	693,236	693,236
2009	--	10,565,000	320,000	10,885,000	--	496,342	496,342

Fiscal Year	Total Primary Government	Percentage of Personal Income	Per Capita
2000	\$ 1,273,926	0.23%	55
2001	1,030,354	0.17%	44
2002	977,288	0.15%	40
2003	1,182,506	0.18%	48
2004	872,727	0.13%	35
2005	1,276,670	0.20%	51
2006	1,081,200	0.16%	42
2007	6,121,818	0.81%	234
2008	5,988,236	0.75%	227
2009	11,381,342	1.46%	427

(1) Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(2) See the Schedule of Demographic and Economic Statistics on Table E-17 for personal income and population data.

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total		
2000	\$ --	\$ 1,120,000	--	\$ 1,120,000	0.14%	47
2001	--	915,000	--	915,000	0.10%	37
2002	--	700,000	--	700,000	0.07%	29
2003	--	480,000	500,000	980,000	0.11%	40
2004	--	245,000	337,958	582,958	0.06%	23
2005	--	--	1,046,804	1,046,804	0.09%	41
2006	--	--	745,000	745,000	0.05%	29
2007	--	5,000,000	610,000	5,610,000	0.33%	212
2008	--	4,825,000	470,000	5,295,000	0.30%	199
2009	--	10,565,000	320,000	10,885,000	0.49%	408

(1) Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Table E-7 for property value data.

(3) Population data can be found in the Schedule of Demographic and Economic Statistics on Table E-17.

**AUSTIN COUNTY, TEXAS**  
 DIRECT AND OVERLAPPING  
 GOVERNMENTAL ACTIVITIES DEBT  
 SEPTEMBER 30, 2009  
 (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:			
Sealy	\$ 4,550,000	100.00%	\$ 4,550,000
Bellville	11,012,691	100.00%	11,012,691
Wallis	21,269,370	100.00%	21,269,370
School Districts:			
Bellville ISD	8,750,095	100.00%	8,750,095
Sealy ISD	27,477,979	100.00%	27,477,979
Brazos ISD	6,997,964	37.76%	2,642,431
Columbus ISD	15,864,404	3.09%	490,210
Brenham ISD	9,388,270	0.54%	50,697
Hospital District			
Bellville District	850,000	100.00%	<u>850,000</u>
Subtotal, Overlapping Debt			77,093,473
County Direct Debt	5,295,000	100.00%	<u>10,885,000</u>
Total Direct and Overlapping Debt			<u>\$ 87,978,473</u>

(1) Assessed value data used to estimate applicable percentages provided by the Austin County Cental Appraisal District.

(2) Debt outstanding data provided by each governmental unit.

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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed Value of Property	\$ 910,916,986	\$ 964,188,171	\$ 896,193,271	\$ 971,046,160	\$ 1,112,023,594	\$ 1,388,227,732	\$ 1,699,044,665	\$ 1,782,441,457	\$ 2,150,163,657	\$ 2,215,558,116
Debt Limit, 10% of Assessed Value	91,091,699	96,418,817	89,619,327	97,104,616	111,202,359	138,822,773	169,904,467	178,244,146	215,016,366	221,555,812
Amount of Debt Applicable to Limit										
General obligation bonds	1,120,000	915,000	700,000	980,000	583,007	1,046,804	745,000	5,610,000	5,295,000	10,885,000
Less resources for repayment	(11,272)	(130,886)	(141,877)	(221,664)	(323,197)	(322,167)	(342,043)	(367,503)	(144,469)	(239,284)
Total Net Debt Applicable to Limit	<u>1,108,728</u>	<u>784,114</u>	<u>558,123</u>	<u>758,336</u>	<u>259,810</u>	<u>724,637</u>	<u>402,957</u>	<u>5,242,497</u>	<u>5,150,531</u>	<u>10,645,716</u>
Legal Debt Margin	<u>89,982,971</u>	<u>95,634,703</u>	<u>89,061,204</u>	<u>96,346,280</u>	<u>110,942,549</u>	<u>138,098,136</u>	<u>169,501,510</u>	<u>173,001,649</u>	<u>209,865,835</u>	<u>210,910,096</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.22%	0.81%	0.62%	0.78%	0.23%	0.52%	0.24%	2.94%	2.40%	4.80%

**Legal Debt Margin Calculation for the Current Fiscal Year**

Assessed Value	\$ 2,215,588,116
Debt Limit (10% of Assessed Value)	221,558,812
Debt Applicable to Limit:	
General Obligation Bonds	10,885,000
Less: Amount Set Aside for Repayment of General Obligation Debt	(239,284)
Total Net Debt Applicable to Limit	<u>10,645,716</u>
Legal Debt Margin	\$ <u>210,913,096</u>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Population (1)	23,590	24,454	24,454	24,716	25,057	25,800	26,123	26,407	26,610	26,656
Personal Income (1) \$	595,340,830	641,819,684	647,908,730	651,093,588	650,128,922	690,330,600	755,294,299	799,049,413	780,178,590	780,994,144
Per Capita Personal Income (1) \$	25,237	26,246	26,495	26,343	25,946	26,757	28,913	30,259	29,319	29,299
Median Age (1)	37.6	36.1	35.9	35.4	35.1	38.0	38.1	38.4	38.2	38.3
Education Level in Years of Schooling (2)										
Less than 5th grade	542	542	542	542	542	542	542	542	542	542
5th to 8th grade	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324
9th to 12th grade	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631
High school graduate	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545
Some college	956	956	956	956	956	956	956	956	956	956
College, no degree	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927
Associate degree	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588
Bachelor's degree	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
Master's degree	476	476	476	476	476	476	476	476	476	476
Professional degree	179	179	179	179	179	179	179	179	179	179
Doctorate degree	73	73	73	73	73	73	73	73	73	73
School Enrollment (3)	5,497	5,528	5,436	5,309	5,379	5,622	5,637	5,702	5,699	5,625
College Enrollment	647	671	671	678	687	708	716	720	1,025	989
Unemployment (4)	3.3%	2.8%	3.6%	4.4%	3.7%	4.4%	4.0%	3.6%	5.7%	4.4%

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

(2) Education level taken from the Census Bureau.

(3) School enrollment provided by the Austin County Schools.

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

**AUSTIN COUNTY, TEXAS**

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
BAE Systems Mobility and Protection	--	1	12.39%	--	1	11.47%
Wal-Mart Distribution	--	2	6.50%	--	7	0.70%
Sealy ISD	--	3	2.90%	--	2	3.02%
Bellville ISD	--	4	1.82%	--	3	1.81%
Austin County	--	5	1.38%	--	4	1.13%
Briarwood Manor Care Center	--	6	0.93%	--	6	0.88%
Weyerhaeuser Company	--	7	0.87%	--	5	0.92%
Bellville Tube Corporation	--	8	0.77%	--	8	0.70%
Western International Gas	--	9	0.77%	--	10	0.65%
Acme Brick Company	--	10	0.77%	--	9	0.70%
Total	--		29.10%	--		21.98%

Source: Austin County Central Appraisal District.

**AUSTIN 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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Administration	16	16	16	16	17	16	16	16	17	17
Judicial	15	15	14	14	13	14	13	13	20	20
Legal	5	5	5	4	4	5	5	5	6	6
Financial Administration	10	9	9	9	10	10	9	9	10	11
Public Facilities	14	14	14	15	15	15	15	15	19	19
Public Safety	38	39	39	39	39	40	41	44	43	47
Public Transportation	31	30	30	30	27	27	26	26	30	28
Health and Welfare	--	--	--	--	--	--	--	--	--	--
Culture and Recreation	3	3	3	3	3	3	3	3	3	3
Conservation	4	4	4	5	4	4	5	5	5	5
<b>Total</b>	<b>136</b>	<b>135</b>	<b>134</b>	<b>135</b>	<b>132</b>	<b>134</b>	<b>133</b>	<b>136</b>	<b>153</b>	<b>156</b>

Source: County Auditor's office.

**AUSTIN COUNTY, TEXAS**

OPERATING INDICATORS BY FUNCTION/PROGRAM  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Septic permits issued	290	201	211	243	224	243	194	210	195	189
Sheriff's Office										
Physical arrests	390	412	351	451	597	305	520	323	141	356
Traffic citations	1,490	1,693	2,546	21,002	3,040	4,990	4,537	5,319	6,918	6,817
Traffic warnings	1,264	1,234	1,312	1,489	1,436	2,217	3,256	3,546	2,380	2,845
Warrants served	N/A	N/A	N/A	N/A	16	242	330	454	349	363
Civil papers served	126	105	184	162	207	209	183	120	70	75
County Jail										
Female bookings	248	259	246	302	285	283	342	342	297	279
Male bookings	1,692	1,511	1,433	1,788	1,776	1,477	1,683	1,564	1,501	1,523
EMS										
Emergency responses	2,017	10,558	2,206	2,344	2,292	2,473	2,420	2,513	2,479	2,493
County Clerk's Office										
Marriage licenses issued	198	193	182	204	206	207	191	203	192	201
Birth certificates	1,041	1,313	1,135	1,070	1,127	1,185	1,000	1,213	1,197	1,253
Death certificates	218	192	220	193	225	2,006	211	193	1,063	201
District Clerk's Office										
Criminal cases filed	197	203	201	202	205	181	206	213	192	192
Civil cases filed (family cases)	273	2,955	304	398	405	473	412	406	296	296
Civil cases filed (155th Judicial District)	132	117	91	112	111	123	118	112	93	93
Tax cases filed	42	25	18	31	50	36	30	28	154	154
Library										
Volumes in collection	24,259	25,408	26,139	26,266	27,015	28,142	28,614	28,698	29,613	30,291
Total volumes borrowed	30,815	30,219	26,720	31,415	33,224	36,580	38,060	39,013	39,962	38,298

Source: County offices.

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

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Sheriff's Office</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	21	21	22	23	28	29	31	33	33	35
<b>Emergency Medical Services</b>										
Ambulances	7	7	7	7	7	8	8	8	8	8
First Responder Vehilces	2	2	2	2	2	2	2	2	3	3
<b>Public Facilities</b>										
Courthouse	1	1	1	1	1	1	1	1	1	1
Exhibit Building	1	1	1	1	1	1	1	1	1	1
History and Visitors Center	1	1	1	1	1	1	1	1	1	1
<b>Road and Bridge</b>										
Asphalt Roads (miles)	228	229	240	244	248	248	248	250	250	250
Gravel Roads (miles)	361	361	350	346	343	343	343	343	343	343
Dirt Roads (miles)	8	7	7	7	7	7	7	7	7	7
Bridges	101	101	101	101	101	101	101	101	101	103

Source: County offices.