

NOTICE TO THE PUBLIC
WILLIAMSON COUNTY COMMISSIONER'S COURT
APRIL 26TH, 2011
9:30 A.M.

The Commissioner's Court of Williamson County, Texas will meet in regular session in the Commissioner's Courtroom, 710 Main Street, in Georgetown, Texas to consider the following items:

1. Review and approval of minutes.
2. Consider noting in minutes any off right-of-way work on any County road done by Road & Bridge Unified System.
3. Hear County Auditor concerning invoices, bills, Quick Check Report, Wire Transfers and Electronic Payments submitted for payment and take appropriate action including, but not limited to approval for payment provided said items are found by the County Auditor to be legal obligations of the county.
4. Citizen comments. Except when public hearings are scheduled for later in the meeting, this will be the only opportunity for citizen input. The Court invites comments on any matter affecting the county, whether on the Agenda or not. Speakers should limit their comments to three minutes. Note that the members of the Court may not comment at the meeting about matters that are not on the agenda.

CONSENT AGENDA

The Consent Agenda includes non-controversial and routine items that the Court may act on with one single vote. The Judge or a Commissioner may pull any item from the consent agenda in order that the court discuss and act upon it individually as part of the Regular Agenda.

(Items 5 – 16)

5. Discuss and consider approving a line item transfer for Mobile Outreach Team.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-------------------------------|------------|----------|
| From | 0100-0341-004101 | Collection Fees | \$887.00 | |
| To | 0100-0341-004541 | Vehicle Repairs & Maintenance | \$887.00 | |
| From | 0100-0341-004101 | Collection Fees | \$1,329.65 | |
| To | 0100-0341-004210 | Internet/Email Service | \$1,329.65 | |
| From | 0100-0341-004101 | Collection Fees | \$300.00 | |
| To | 0100-0341-003005 | Furniture < \$5,000 | \$300.00 | |

6. To discuss and consider approving a line item transfer for County Court at Law No. 3

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|------------------------|----------|----------|
| From | 0100-0428-003100 | CCL#3/Office Supplies | \$500.00 | |
| To | 0100-0428-003005 | CCL#3/Office Furniture | \$500.00 | |

7. Discuss and consider approving a line item transfer for Non Departmental

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-------------------------|--------------|----------|
| From | 0100-0409-004912 | Non Dept/Cptl Area Plan | \$340.00 | |
| From | 0100-0409-004999 | Non Dept/Misc | \$37,520.10 | |
| From | 0100-0409-004998 | Non Dept/Contingencies | \$173,270.50 | |
| To | 0100-0409-004100 | Non Dept/Prof Svcs | \$212,649.60 | |
| From | 0100-0409-005000 | Non Dept/Cptl Outlay | \$1,519.00 | |

8. Discuss and consider approving a line item transfer for the County Wide Records Management Fund

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|--------------------------|------------|----------|
| From | 0390-0390-004550 | CW Rec Mgmt/Imaging | \$9,359.90 | |
| To | 0390-0390-003006 | CW Rec Mgmt/Office Equip | \$9,359.90 | |

9. Discuss and consider approving a line item transfer for Human Resources

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-----------------------------|------------|----------|
| From | 0100.0402.004993 | Safety Program | \$1,485.00 | |
| From | 0100.0402.003900 | Membership Dues (Assn/Licn) | \$290.00 | |
| To | 0100.0402.003006 | Office Equipment < \$5,000 | \$1,775.00 | |

10. Discuss and consider approving a Line Item Transfer for the County Attorney's Office.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|--------------------------|------------|----------|
| From | 0100-0475-004350 | Printed Materials | \$1,331.21 | |
| To | 0100-0475-004621 | Copier Rental and Supply | \$1,331.21 | |

11. Discuss and consider approving a Line Item Transfer for the County Attorney's Office.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-------------------|------------|----------|
| From | 0100-0475-004350 | Printed Materials | \$1,331.21 | |
| To | 0100-0475-004621 | Copier Rental | \$1,331.21 | |

12. Discuss and consider approving a Line Item Transfer for the County Attorney's Office.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|---------------------------------|------------|----------|
| From | 0100-0475-004932 | Trial Expenses | \$1,700.00 | |
| To | 0100-0475-004541 | Vehicle Repairs and Maintenance | \$1,700.00 | |

13. Discusses and Consider Confirming the appointment of Charles J Herst as Deputy Constable Precinct One
14. Consider authorizing the transfer of various equipment items through inter-office transfer, auction, donation, or destruction.
15. Consider closing Colony Glen Ln at the intersection of Summit Hill Drive (1900, 1901 Colony Glen Ln) and near the intersection of Cestnut Meadows Bend (1917 Colony Glen Ln) from 4pm -11pm on Saturday April 30th for a block party and consider loaning 4 barricades from URS.
16. Consider accepting a donation of \$100 for the Memorial Tree Program for Mrs. Cheryl Elaine Kellough from her friends and co-workers of Williamson County Adult Probation.

REGULAR AGENDA

17. Discuss and take appropriate action on a resolution declaring May as National Preservation Month in Williamson County.
18. Discuss and take appropriate action on adopting a proclamation naming the month of April 2011 as "Older Americans Month".
19. Hear presentation from and recognize Girl Scout Gold Award candidate Emily Roundtree for her Gold Award project work on refurbishing the Champion Park water playscape stream and other improvements to Champion Park.
20. Hear update on Upper Payment Limit (UPL) Program/Indigent Healthcare.
21. Discuss and take appropriate action on road bond program.
22. Receive presentation regarding Seal Coat Program, discuss and take appropriate action
23. Consider approving Change Order No. 5 in the amount of -\$161,115.00 (cost savings) for US 79 Section 3, a Pass Through Financing Project in Precinct 4.

- 24.** Consider approving Change Order No. 5 in the amount of \$49,944.91 for CR 214 Phase 2A, a Road Bond Project in Precinct 2.
- 25.** Consider authorizing County Judge to execute a Real Estate Contract with American Dream R.V.'s, Inc. for right-of-way needed on US 183. (P14)
- 26.** Consider authorizing County Judge to execute a Real Estate Contract with Norman E. Fuessel, Sole Trustee of the N.E. & N.A. Fuessel Living Trust, and Norman E. Fuessel, Sole Trustee of the Fuessel Family Trust, for right-of-way needed on Chandler Road (Section IIIA). (P1)
- 27.** Discuss and take appropriate action regarding a Resolution from the Commissioner's Court supporting the application for the DWI/Drug Court grant from the office of the Governor's Criminal Justice Division. To grant the concept of the DWI/Drug Court with the application for the funding.
- 28.** Discuss and consider approving Professional Services Agreement for Medical Services at the Williamson County Jail between the County and Dr. Adam Barta.
- 29.** Discuss and take appropriate action regarding the employment and retention of the Law Offices of Charles S. Frigerio, P.C. to represent Williamson County, the Williamson County Sheriff's Department (Office) and any future named Williamson County officers, officials and/or employees in relation to Case No. A11CA 300LY; Michelle Sheffield v. John Doe I, Individually and in his Official Capacity, Williamson County and the Williamson County Sheriff's Department; In the United States District Court, Western District of Texas, Austin Division; and exemption of those attorney services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services.
- 30.** Discuss and take appropriate action regarding the employment and retention of the Law Offices of Charles S. Frigerio, P.C. to represent Williamson County, Daniel Robertson, Michael Baxter and any future named Williamson County officers, officials and/or employees in relation to Civil Action No. 11-278; Will Aguilar v. Williamson County, Texas; Daniel Robertson, and Michael Baxter; In the United States District Court, Western District of Texas, Austin Division; and exemption of those attorney services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services.
- 31.** Review and discuss new video on Williamson County Government produced for County Government Month and potential uses.
- 32.** To discuss and consider extending the current County Burn Ban.
- 33.** Discuss and take appropriate action concerning a take home vehicle for the Emergency Management Coordinator.
- 34.** Discuss and take possible action regarding Texas legislative issues and bills that relate to county business.

35. Discuss and take action on the 2010 Comprehensive Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR).
36. Consider authorizing advertising and setting date of May 17, 2011 at 3:00pm in the Purchasing Department to receive bids for HD-5 PROPANE MOTOR FUEL FOR WILLIAMSON COUNTY FLEET SERVICES, bid# 11WC912.
37. Consider awarding proposals received for Coin Less Inmate Telephone System 11WCAP107 to the best proposal meeting specifications, Securus Technologies, Inc.
38. Consider declaring an emergency and approving a budget amendment to acknowledge additional expenditures for Non-Departmental

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|------------------------|-----------|----------|
| | 0100-0409-004100 | Non Dept/Prof Svcs | \$264,000 | |
| | 0100-0409-004998 | Non Dept/Contingencies | \$50,000 | |

39. Consider an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional revenues for April 2011 Extra Duty and Voluntary Duty:

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|----------------------|-------------|----------|
| | 0100.0000.341220 | Vol Duty Revenue, SO | \$11,789.50 | 01 |
| | 0100.0000.341240 | Ex Duty Revenue, SO | \$26,492.84 | 02 |
| | 0100.0000.341221 | Revenue, Const 1 | \$2,791.13 | 03 |
| | 0100.0000.341222 | Revenue, Const 2 | \$2,941.54 | 04 |
| | 0100.0000.341224 | Revenue, Const 4 | \$27,434.22 | 05 |
| | 0100.0000.341226 | Revenue, Juv | \$253.46 | 06 |

40. Consider an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional expenditures for April 2011 Extra Duty and Voluntary Duty pay:

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|------------------------|------------|----------|
| | 0100.0551.001118 | Payroll, Const 1 | \$2,250.00 | 01 |
| | 0100.0551.002010 | FICA, Const 1 | \$172.13 | 02 |
| | 0100.0551.002020 | Retirement, Const 1 | \$256.50 | 03 |
| | 0100.0551.002050 | Worker's Comp, Const 1 | \$112.50 | 04 |
| | 0100.0552.001117 | Payroll, Const 2 | \$1,890.00 | 05 |
| | 0100.0552.001118 | Payroll, Const 2 | \$654.94 | 06 |
| | 0100.0552.002010 | FICA, Const 2 | \$194.69 | 07 |

| | | | | |
|--|------------------|------------------------|-------------|----|
| | 0100.0552.002020 | Retirement, Const 2 | \$74.66 | 08 |
| | 0100.0552.002050 | Worker's Comp, Const 2 | \$127.25 | 09 |
| | 0100.0554.001117 | Payroll, Const 4 | \$24,353.50 | 10 |
| | 0100.0554.002010 | FICA, Const 4 | \$1,863.04 | 11 |
| | 0100.0554.002050 | Worker's Comp, Const 4 | \$1,217.68 | 12 |
| | 0100.0560.001117 | Vol Duty, SO | \$8,467.85 | 13 |
| | 0100.0560.001118 | Extra Duty, SO | \$21,356.58 | 14 |
| | 0100.0560.002010 | FICA, SO | \$2,281.57 | 15 |
| | 0100.0560.002020 | Retirement, SO | \$2,434.65 | 16 |
| | 0100.0560.002050 | Worker's Comp, SO | \$1,491.22 | 17 |
| | 0100.0570.001117 | Payroll, Jail | \$1,997.75 | 18 |
| | 0100.0570.002010 | FICA, Jail | \$152.83 | 19 |
| | 0100.0570.002050 | Worker's Comp, Jail | \$99.89 | 20 |
| | 0100.0576.001117 | Payroll, Juv | \$225.00 | 21 |
| | 0100.0576.002010 | FICA, Juv | \$17.21 | 22 |
| | 0100.0576.002050 | Worker's Comp, Juv | \$11.25 | 23 |

EXECUTIVE SESSION

"The Commissioners Court for Williamson County reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultations with Attorney), 551.072 (Deliberations regarding Real Property), 551.073 (Deliberations regarding Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations regarding Security Devices) and 551.087 (Deliberations regarding Economic Development Negotiations)."

41. Discuss real estate matters (EXECUTIVE SESSION as per VTCA Govt. Code sec. 551.0721 Deliberation Regarding Real Estate Property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with third person.)
 1. Proposed or potential purchase of lease of property by the County:
 - a) Discuss proposed acquisition of property for right-of-way for SH 195 0.805 South of Bell County Line to IH 35.
 - b) Discuss proposed acquisition of property for right-of-way for O'Connor Boulevard and 620 project.
 - c) Discuss proposed acquisition of property for right-of-way for Ronald Reagan Blvd. Phase II project from FM 3405 to Reagan Blvd.
 - d) Discuss proposed acquisition of property for right-of-way for Ronald Reagan Blvd.

Phase III and Phase IV.

- e) Discuss proposed acquisition of property for proposed SH 29 Safety Improvement project.
 - f) Discuss proposed acquisition of property for right-of-way along Lakeline extension.
 - g) Discuss proposed acquisition of property for right-of-way along SW By-Pass.
 - h) Discuss proposed acquisition of property for right-of-way along Pearson and Neenah.
 - i) Discuss proposed Northwoods Road District.
 - j) Discuss conveyance of University Boulevard right-of-way.
 - k) Discuss proposed acquisition of property for right-of-way for US 79 Section 3 from East of Hutto to CR 402.
 - l) Discuss proposed realignment project along FM 1660.
 - m) Discuss proposed acquisition of property for right-of-way along Pond Springs Road.
 - n) Discuss proposed acquisition of property for right-of-way along Chandler III A.
 - o) Discuss proposed acquisition of property for right-of-way for US 183 Extension from 1,000 feet South of San Gabriel to 1,000 feet North of SH 29.
- 42.** Discuss economic development issues (EXECUTIVE SESSION as per VTCA Gov't Code Section 551.076 Deliberation regarding economic development project, to-wit Project Fan.)
- 43.** Discuss pending or contemplated litigation, settlement matters and other confidential attorney-client legal matters (EXECUTIVE SESSION as per VTCA Govt. Code sec. 551.071 consultation with attorney.), including the following:
- a) Litigation or claims or potential litigation or claims against the County or by the County.
 - b) Status Update-Pending Cases or Claims;
 - c) Attorney Grievance filed with the Office of Chief Disciplinary Counsel of the State Bar of Texas against Jana L. Duty-Hunsicker- Grievance File No. A0021113619;
 - d) Civil Action No. 1:10-CV-00693-LY; Robert James Henry v. City of Taylor et al.; In the United States District Court for the Western District of Texas;
 - e) Cause No. 06-453-C277; Kerry Heckman et al. v. Williamson County, et al., In the District Court of Williamson County, Texas, 277th Judicial District
 - f) Cause No. 10-1107-C368; Jana Duty, County Attorney of Williamson County, Texas vs. Dan A. Gattis, County Judge of Williamson County, Lisa Birkman, Cynthia Long, Valerie Covey, and Ron Morrison County Commissioners, David Flores, County Auditor, and Ashlie Koenig, Budget Officer; In the District Court, Williamson County, Texas, 368th Judicial District.
 - g) Civil Action No. 1:10-CV-869-LY; Heather Clark, David Claxton & David M. Compton

v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division

h) Civil Action 1:10-CV-905; Kimberly Lee & Sharon McGuyer v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division

i) Employment related matters.

j) Other confidential attorney-client matters, including contracts.

44. Discuss and take appropriate action on real estate.

45. Discuss and take appropriate action on economic development issues.

46. Discuss and take appropriate action on pending or contemplated litigation, settlement matters and other confidential attorney-client legal matters, including the following:

a) Litigation or claims or potential litigation or claims against the County or by the County.

b) Status Update-Pending Cases or Claims;

c) Attorney Grievance filed with the Office of Chief Disciplinary Counsel of the State Bar of Texas against Jana L. Duty-Hunsicker- Grievance File No. A0021113619;

d) Civil Action No. 1:10-CV-00693-LY; Robert James Henry v. City of Taylor et al.; In the United States District Court for the Western District of Texas;

e) Cause No. 06-453-C277; Kerry Heckman et al. v. Williamson County, et al., In the District Court of Williamson County, Texas, 277th Judicial District

f) Cause No. 10-1107-C368; Jana Duty, County Attorney of Williamson County, Texas vs. Dan A. Gattis, County Judge of Williamson County, Lisa Birkman, Cynthia Long, Valerie Covey, and Ron Morrison County Commissioners, David Flores, County Auditor, and Ashlie Koenig, Budget Officer; In the District Court, Williamson County, Texas, 368th Judicial District.

g) Civil Action No. 1:10-CV-869-LY; Heather Clark, David Claxton & David M. Compton v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division

h) Civil Action 1:10-CV-905; Kimberly Lee & Sharon McGuyer v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division

i) Employment related matters.

j) Other confidential attorney-client matters, including contracts.

47. Comments from Commissioners.

Dan A. Gattis, County Judge

This notice of meeting was posted in the locked box located on the south side of the Williamson County Courthouse, a place readily accessible to the general public at all times, on the _____ day of _____, 2011 at _____ and remained posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Line item transfers - Mobile Outreach Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Jeanne Williby, Outreach
Submitted For: Annie Burwell
Department: Outreach
Agenda Category: Consent

Information

Agenda Item

Discuss and consider approving a line item transfer for Mobile Outreach Team.

Background

Transfer is to cover vehicle oil changes, inspections, tires and labor to install docking station. Also, the monthly service charge for 7 additional aircards due to Rocket installation. Finally, the purchase of 2 new chairs for department.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-------------------------------|------------|----------|
| From | 0100-0341-004101 | Collection Fees | \$887.00 | |
| To | 0100-0341-004541 | Vehicle Repairs & Maintenance | \$887.00 | |
| From | 0100-0341-004101 | Collection Fees | \$1,329.65 | |
| To | 0100-0341-004210 | Internet/Email Service | \$1,329.65 | |
| From | 0100-0341-004101 | Collection Fees | \$300.00 | |
| To | 0100-0341-003005 | Furniture < \$5,000 | \$300.00 | |

Attachments

No file(s) attached.

Form Routing/Status

| Route Seq | Inbox | Approved By | Date | Status |
|-----------|-------------------------|---------------|---------------------|--------|
| 1 | County Judge Exec Asst. | Wendy Coco | 04/19/2011 04:18 PM | APRV |
| 4 | Budget | Ashlie Koenig | 04/19/2011 04:23 PM | APRV |

Form Started By: Jeanne Williby
 Started On: 04/14/2011 01:44 PM
 Final Approval Date: 04/19/2011

Budget Line Item Transfer

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Cynthia McIntyre, County Court At Law #3
Submitted For: Cynthia McIntyre
Department: County Court At Law #3
Agenda Category: Consent

Information

Agenda Item

To discuss and consider approving a line item transfer for County Court at Law No. 3

Background

Newly Elected Official replacing 2 broken office chairs

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|------------------------|----------|----------|
| From | 0100-0428-003100 | CCL#3/Office Supplies | \$500.00 | |
| To | 0100-0428-003005 | CCL#3/Office Furniture | \$500.00 | |

Attachments

No file(s) attached.

Form Routing/Status

| Route Seq | Inbox | Approved By | Date | Status |
|-----------|-------------------------|---------------|---------------------|--------|
| 1 | County Judge Exec Asst. | Wendy Coco | 04/20/2011 10:59 AM | APRV |
| 4 | Budget | Ashlie Koenig | 04/20/2011 11:19 AM | APRV |

Form Started By: Cynthia McIntyre
 Started On: 04/19/2011 10:56 AM
 Final Approval Date: 04/20/2011

Line Item Transfer**Commissioners Court - Regular Session**

Date: 04/26/2011
Submitted By: Ashlie Koenig, County Judge
Department: County Judge
Agenda Category: Consent

Information**Agenda Item**

Discuss and consider approving a line item transfer for Non Departmental

Background

We have depleted the professional services line item and currently have over \$200K of invoices to be paid.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-------------------------|--------------|----------|
| From | 0100-0409-004912 | Non Dept/Cptl Area Plan | \$340.00 | |
| From | 0100-0409-004999 | Non Dept/Misc | \$37,520.10 | |
| From | 0100-0409-004998 | Non Dept/Contingencies | \$173,270.50 | |
| To | 0100-0409-004100 | Non Dept/Prof Svcs | \$212,649.60 | |
| From | 0100-0409-005000 | Non Dept/Cptl Outlay | \$1,519.00 | |

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Ashlie Koenig
 Started On: 04/19/2011 03:54 PM
 Final Approval Date: 04/19/2011

Line Item Transfer

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Ashlie Koenig, County Judge
Department: County Judge
Agenda Category: Consent

Information

Agenda Item

Discuss and consider approving a line item transfer for the County Wide Records Management Fund

Background

For 2010-2011 we originally budgeted \$10K in Imaging (line item 4550) for HR. HR would prefer to purchase scanners in lieu of outsourcing scanning (more cost effective) so as to be able to do their own additional scanning going forward.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|--------------------------|------------|----------|
| From | 0390-0390-004550 | CW Rec Mgmt/Imaging | \$9,359.90 | |
| To | 0390-0390-003006 | CW Rec Mgmt/Office Equip | \$9,359.90 | |

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Ashlie Koenig
 Started On: 04/15/2011 09:39 AM
 Final Approval Date: 04/19/2011

**Discuss and consider approving a line item transfer for the Human Resources Department:
Commissioners Court - Regular Session**

Date: 04/26/2011
Submitted By: Lisa Zirkle, Human Resources
Submitted For: Lisa Zirkle
Department: Human Resources
Agenda Category: Consent

Information

Agenda Item

Discuss and consider approving a line item transfer for Human Resources

Background

Need to purchase a shredder as the existing shredder (10 years old) quit working.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-----------------------------|------------|----------|
| From | 0100.0402.004993 | Safety Program | \$1,485.00 | |
| From | 0100.0402.003900 | Membership Dues (Assn/Licn) | \$290.00 | |
| To | 0100.0402.003006 | Office Equipment < \$5,000 | \$1,775.00 | |

Attachments

No file(s) attached.

Form Routing/Status

| Route Seq | Inbox | Approved By | Date | Status |
|---------------------------------|-------------------------|---------------------------------|---------------------|--------|
| 1 | County Judge Exec Asst. | Wendy Coco | 04/19/2011 04:18 PM | APRV |
| 4 | Budget | Ashlie Koenig | 04/20/2011 10:17 AM | APRV |
| Form Started By: Lisa Zirkle | | Started On: 04/16/2011 12:52 PM | | |
| Final Approval Date: 04/20/2011 | | | | |

Line Item Transfer

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Vicki Vickers, County Attorney
Submitted For: Vicki Vickers
Department: County Attorney
Agenda Category: Consent

Information

Agenda Item

Discuss and consider approving a Line Item Transfer for the County Attorney's Office.

Background

Funds are needed to pay the monthly rental charges for a Canon copier in the County Attorney's Office. Per the Auditor's Office, \$1,331.21 is necessary to pay the charges through September 2011.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|--------------------------|------------|----------|
| From | 0100-0475-004350 | Printed Materials | \$1,331.21 | |
| To | 0100-0475-004621 | Copier Rental and Supply | \$1,331.21 | |

Attachments

No file(s) attached.

Form Routing/Status

| Route Seq | Inbox | Approved By | Date | Status |
|-----------|-------------------------|---------------|---------------------|--------|
| 1 | County Judge Exec Asst. | Wendy Coco | 04/08/2011 11:40 AM | APRV |
| 4 | Budget | Ashlie Koenig | 04/11/2011 04:19 PM | APRV |

Form Started By: Vicki Vickers
 Started On: 04/08/2011 09:23 AM
 Final Approval Date: 04/11/2011

Line Item Transfer

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Vicki Vickers, County Attorney
Department: County Attorney
Agenda Category: Consent

Information

Agenda Item

Discuss and consider approving a Line Item Transfer for the County Attorney's Office.

Background

We are requesting that \$1,331.21 be transferred to cover the costs of a Canon copier through September 30, 2011.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|-------------------|------------|----------|
| From | 0100-0475-004350 | Printed Materials | \$1,331.21 | |
| To | 0100-0475-004621 | Copier Rental | \$1,331.21 | |

Attachments

No file(s) attached.

Form Routing/Status

| Route Seq | Inbox | Approved By | Date | Status |
|-----------|-------------------------|---------------|---------------------|--------|
| 1 | County Judge Exec Asst. | Wendy Coco | 04/19/2011 04:18 PM | APRV |
| 4 | Budget | Ashlie Koenig | 04/19/2011 04:24 PM | APRV |

Form Started By: Vicki Vickers
 Started On: 04/18/2011 11:06 AM
 Final Approval Date: 04/19/2011

Line Item Transfer**Commissioners Court - Regular Session**

Date: 04/26/2011
Submitted By: Vicki Vickers, County Attorney
Submitted For: Vicki Vickers
Department: County Attorney
Agenda Category: Consent

Information**Agenda Item**

Discuss and consider approving a Line Item Transfer for the County Attorney's Office.

Background

Money is needed in the Vehicle Repairs and Maintenance Line Item. The air conditioner needs to be replaced in the Malibu that is being driven by Rudy Gonzalez. After speaking with a representative at the shop (Rex Snyder that works for Mike Fox), the air conditioner, new tires and routine maintenance for all five vehicles through September 30th will total approximately \$2,000.00. I am requesting a line item transfer in the amount of \$1,700.00 to cover these expenses.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|---------------------------------|------------|----------|
| From | 0100-0475-004932 | Trial Expenses | \$1,700.00 | |
| To | 0100-0475-004541 | Vehicle Repairs and Maintenance | \$1,700.00 | |

Attachments

No file(s) attached.

Form Routing/Status

| Route Seq | Inbox | Approved By | Date | Status |
|-----------|-------------------------|---------------|---------------------|--------|
| 1 | County Judge Exec Asst. | Wendy Coco | 04/20/2011 10:59 AM | APRV |
| 4 | Budget | Ashlie Koenig | 04/20/2011 11:20 AM | APRV |

Form Started By: Vicki Vickers
 Started On: 04/19/2011 04:28 PM
 Final Approval Date: 04/20/2011

**Discusses and Consider Confirming the appointment of Charles J Herst as
Deputy Constable Precinct One
Commissioners Court - Regular Session**

Date: 04/26/2011
Submitted By: Robert Woodring, Constable Pct. #1
Submitted For: Robert Chody
Department: Constable Pct. #1
Agenda Category: Consent

Information

Agenda Item

Discusses and Consider Confirming the appointment of Charles J Herst as Deputy
Constable Precinct One

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Deputy Constable Pct One](#)

Form Routing/Status

Form Started By: Robert Woodring
Started On: 04/19/2011 02:40 PM
Final Approval Date: 04/19/2011

**Williamson County
Precinct One**
Office (512) 244-8650



**1801 E. Old Settlers Blvd.
Round Rock, TX 78664**
Fax (512)244-8662

**ROBERT CHODY
CONSTABLE**

April 19th 2011

To: Commissioners Court

Honorable Commissioners and County Judge,

We request the court to confirm the appointment of Charles J Herst as a Deputy Constable for Precinct One. Sean Stout has over 8 years experience in Law Enforcement. We believe he will be a valuable addition to our office.

Thank you,

Robert Woodring, Chief Deputy

Asset Transfers

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Patrick Strittmatter, Purchasing
Submitted For: Patrick Strittmatter
Department: Purchasing
Agenda Category: Consent

Information

Agenda Item

Consider authorizing the transfer of various equipment items through inter-office transfer, auction, donation, or destruction.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Weekly Asset Transfers](#)

Form Routing/Status

Form Started By: Patrick Strittmatter Started On: 04/20/2011 08:45 AM
Final Approval Date: 04/20/2011

Williamson County

Asset Status Change Form

Print Form

The following asset(s) is(are) considered for: (select one)

- ☐ TRANSFER bet ween county departments
 ☐ TRADE-IN for new assets of similar type for the county
 ☐ DESTRUCTION due to Public Health / Safety
☒ SALE at the earliest auction *
 ☐ DONATION to a non-county entity

Asset List:

| Quantity | Description (year, make, model, etc.) | Manufacturer ID# (serial, service tag, or VIN) | County Tag# | Condition of Assets (Working, Non-Working) |
|----------|--|---|----------------|---|
| 1 | Sofa 7 ft. brown leather | | A103870 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Parties involved:**FROM** (Transferor Department): Building Maintenance
**Transferor - Elected Official/Department Head/
Authorized Staff:**
Contact Person:

Gary Wilson

James Whetston

Print Name

Print Name

Signature

Date

+1 (512) 943-1599

Phone Number

TO (Transferee Department/Auction/Trade-in/Donee): Auction
**Transferee - Elected Official/Department Head/
Authorized Staff OR Donee - Representative:** (If being
approved for Sale or Trade-in, no signature is necessary.)
Contact Person:

Print Name

Print Name

Signature

Date

Phone Number

* If the above asset(s) is (are) listed for sale at auction and no bids are made, the Purchasing Director may dispose of or donate this (these) asset(s). A list of the (these) asset(s) to be donated or disposed of will be sent to the Auditor's Office with a date of donation or disposal.

Forward to County Auditor's Office

This Change Status was approved as agenda item # _____ in Commissioner's Court on _____

If for Sale, the asset(s) was(were) delivered to warehouse on _____ by _____

Williamson County

Asset Status Change Form

Print Form

The following asset(s) is(are) considered for: (select one)

- ☐ TRANSFER bet ween county departments ☐ TRADE-IN for new assets of similar type for the county ☐ DESTRUCTION due to Public Health / Safety
☒ SALE at the earliest auction * ☐ DONATION to a non-county entity

Asset List:

| Quantity | Description (year, make, model, etc.) | Manufacturer ID# (serial, service tag, or VIN) | County Tag# | Condition of Assets (Working, Non-Working) |
|----------|--|---|----------------|---|
| 1 | Dell Computer Model WHL | Ser# 2J55321 | C00674 | Non-Working |
| 1 | Dell Key board DP/N 07N242 | CN 07N242-38842-315-4Y12 | | |
| 1 | Dell Key board DP/N 07N242 | CN 07N242-38842-285-4673 | | |
| | | | | |
| | | | | |

Parties involved:

FROM (Transferor Department): Building Maintenance

Transferor - Elected Official/Department Head/**Authorized Staff:****Contact Person:**

Gary Wilson

James Whetston

Print Name

Print Name

Signature

Date Phone Number

TO (Transferee Department/Auction/Trade-in/Donee): Auction

Transferee - Elected Official/Department Head/**Authorized Staff OR Donee - Representative:** (If being approved for Sale or Trade-in, no signature is necessary.)**Contact Person:**

Print Name

Print Name

Signature

Date Phone Number

* If the above asset(s) is (are) listed for sale at auction and no bids are made, the Purchasing Director may dispose of or donate this (these) asset(s). A list of the (these) asset(s) to be donated or disposed of will be sent to the Auditor's Office with a date of donation or disposal.

Forward to County Auditor's Office

This Change Status was approved as agenda item # _____ in Commissioner's Court on _____

If for Sale, the asset(s) was(were) delivered to warehouse on _____ by _____

Williamson County

Asset Status Change Form

[Print Form](#)
The following asset(s) is(are) considered for: (select one)

- ☐ TRANSFER bet ween county departments
 ☐ TRADE-IN for new assets of similar type for the county
 ☐ DESTRUCTION due to Public Health / Safety
☒ SALE at the earliest auction *
 ☐ DONATION to a non-county entity

Asset List:

| Quantity | Description (year, make, model, etc.) | Manufacturer ID# (serial, service tag, or VIN) | County Tag# | Condition of Assets (Working, Non-Working) |
|----------|---|---|----------------|---|
| 1 | Dell Computer, Dimension XPS M200s | SN: BJORK | | |
| 1 | Monitor, Gateway 2000, M/N: Gateway 500Cs | | A107779 | |
| 1 | speaker set | 02K0322 | | |
| 1 | Key Board, Turbo-Trak M/N: KB-80001R+ | 199040409051 | A107780 | |
| 1 | Mouse, Microsoft, P/N 92841 | | | |

Parties involved:
FROM (Transferor Department): Building Maintenance

Transferor - Elected Official/Department Head/
Authorized Staff:
Contact Person:

Gary Wilson

James Whetston

Print Name

Print Name

Signature

Date Phone Number

TO (Transferee Department/Auction/Trade-in/Donee): Auction

Transferee - Elected Official/Department Head/
Authorized Staff OR Donee - Representative: (If being approved for Sale or Trade-in, no signature is necessary.)

Contact Person:

Print Name

Print Name

Signature

Date Phone Number

* If the above asset(s) is (are) listed for sale at auction and no bids are made, the Purchasing Director may dispose of or donate this (these) asset(s). A list of the (these) asset(s) to be donated or disposed of will be sent to the Auditor's Office with a date of donation or disposal.

Forward to County Auditor's Office

This Change Status was approved as agenda item # _____ in Commissioner's Court on _____

If for Sale, the asset(s) was(were) delivered to warehouse on _____ by _____

Williamson County

Asset Status Change Form

Print Form

The following asset(s) is(are) considered for: (select one)

- ☐ TRANSFER bet ween county departments ☐ TRADE-IN for new assets of similar type for the county
☒ SALE at the earliest auction * ☐ DONATION to a non-county entity ☐ DESTRUCTION due to Public Health / Safety

Asset List:

| Quantity | Description (year, make, model, etc.) | Manufacturer ID# (serial, service tag, or VIN) | County Tag# | Condition of Assets (Working, Non-Working) |
|----------|--|---|----------------|---|
| 1 | Drill, RYOBI 18V SA1802 | | | Non-Working |
| 1 | Recipricating saw, RYOBI, 18V RJC181 | | | Non-Working |
| 1 | Circular Saw, RYOBI, R10633 | G0341 45001 | | Non-Working |
| 1 | Light, RYOBI, 18V | | | Non-Working |
| 2 | Vacuum, RYOBI, 18V, VC180 | G0447 75591, G0446 54058 | | Working |

Parties involved:**FROM** (Transferor Department): Building Maintenance
**Transferor - Elected Official/Department Head/
Authorized Staff:**

Gary Wilson

Print Name

Signature

Contact Person:

James Whetston

Print Name

+1 (512) 943-1599

Date Phone Number

TO (Transferee Department/Auction/Trade-in/Donor): Auction
**Transferee - Elected Official/Department Head/
Authorized Staff OR Donor - Representative:** (If being
approved for Sale or Trade-in, no signature is necessary.)
Contact Person:

Print Name

Print Name

Signature

Date Phone Number

* If the above asset(s) is (are) listed for sale at auction and no bids are made, the Purchasing Director may dispose of or donate this (these) asset(s). A list of the (these) asset(s) to be donated or disposed of will be sent to the Auditor's Office with a date of donation or disposal.

Forward to County Auditor's Office

This Change Status was approved as agenda item # _____ in Commissioner's Court on _____

If for Sale, the asset(s) was(were) delivered to warehouse on _____ by _____

Williamson County

Asset Status Change Form

Print Form

The following asset(s) is(are) considered for: (select one)

- ☐ TRANSFER bet ween county departments
 ☐ TRADE-IN for new assets of similar type for the county
 ☐ DESTRUCTION due to Public Health / Safety
☒ SALE at the earliest auction *
 ☐ DONATION to a non-county entity

Asset List:

| Quantity | Description (year, make, model, etc.) | Manufacturer ID# (serial, service tag, or VIN) | County Tag# | Condition of Assets (Working, Non-Working) |
|----------|--|---|----------------|---|
| 53 | 4606IP black phones | | | Working |
| | | | | |
| | ****PLEASE SEE SERIAL NUMBERS ON NEXT PAGE**** | | | |
| | | | | |
| | | | | |

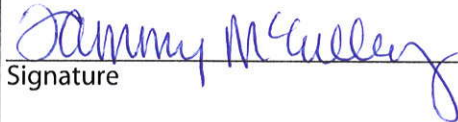
Parties involved:**FROM** (Transferor Department): ITS
**Transferor - Elected Official/Department Head/
Authorized Staff:**
Contact Person:

Tammy McCulley

Jayme Hill

Print Name

Print Name



April 12, 2011

943-1450

Signature

Date Phone Number

TO (Transferee Department/Auction/Trade-in/Donor): Auction/Warehouse
**Transferee - Elected Official/Department Head/
Authorized Staff OR Donee - Representative:** (If being
approved for Sale or Trade-in, no signature is necessary.)
Contact Person:

Tony Hill

Tony Hill

Print Name

Print Name

April 12, 2011

943-3314

Signature

Date Phone Number

* If the above asset(s) is (are) listed for sale at auction and no bids are made, the Purchasing Director may dispose of or donate this (these) asset(s). A list of the (these) asset(s) to be donated or disposed of will be sent to the Auditor's Office with a date of donation or disposal.

Forward to County Auditor's Office

This Change Status was approved as agenda item # _____ in Commissioner's Court on _____

If for Sale, the asset(s) was(were) delivered to warehouse on _____ by _____

Auction Phones for 4-12

4606IP-(53 of these phones), Serial numbers below:

041641542083
A21659120302
041641542109
A21659120309
A21659120310
A21659020007
A2165912092
041641542127
041641542027
041641542107
02DR07307645
041641542039
041641542026
02DR08301103
041641542106
A21659120344
02DR08301139
02DR08300388
02DR08301353
02DR08301106
02DR08301110
02DR08301143
02DR07309544
02DR08301130
02DR08301348
02DR08300406
02DR08301097
02DR08301121
02DR08301081
02DR08301102
041641542041
02DR08301025
02DR08301107
02DR08300399
02DR08300040
041641542065
041641542050

02DR08300382
02DR08300379
041641542095
01DR16002107
02DR08300404
02DR08301111
02DR08301104
02DR08301074
A31656245925
02DR08301089
02DR08300405
A21659120318
02DR08301070
A21659120335
A21659120325
02DR08301096

Block Party for Teravista Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Tammy Smith, Commissioner Pct. #1
Submitted For: Tammy Smith
Department: Commissioner Pct. #1
Agenda Category: Consent

Information

Agenda Item

Consider closing Colony Glen Ln at the intersection of Summit Hill Drive (1900, 1901 Colony Glen Ln) and near the intersection of Cestnut Meadows Bend (1917 Colony Glen Ln) from 4pm -11pm on Saturday April 30th for a block party and consider loaning 4 barricades from URS.

Background

Tammy,

We would like to have a block party on Colony Glen Ln in Georgetown on April 30 from 4:00 to 11:00 pm. to meet and get to know new neighbors who have moved into our area of the development (Somerset area of Teravista).

We will need 4 barracades to block off Colony Glen Ln at the intersection with Summit Hill Drive (1900, 1901 Colony Glen Ln) and near the intersection with Cestnut Meadows Bend (1917 Colony Glen Ln). Our block party will include all residents on Colony Glen Ln, Summit Hill Dr. and Chestnut Meadows. Vehicles will be able to access Chestnut Meadows Bend, Summit Hill Dr. and the more traveled street, Scenic Lake Dr., with no difficulty, even with barracades in place. Our neighborhood is very near the southwest corner of Westinghouse and 1460, where Scenic Lake intersects Westinghouse and where Coach Light Dr. intersects 1460. I can be the contact person. I live at 1902 Colony Glen Ln. Please let me know if you need any additional information. Thank you.

Jan Litten

512-551-9838

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Map](#)

Form Routing/Status

Form Started By: Tammy Smith
 Started On: 04/20/2011 11:29 AM
 Final Approval Date: 04/20/2011

Memorial Tree Program for Mrs. Cheryl Elaine Kellough from her friends and co-workers of Williamson Coun
Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Tammy Smith, Commissioner Pct. #1
Submitted For: Jim Rodgers
Department: Commissioner Pct. #1
Agenda Category: Consent

Information

Agenda Item

Consider accepting a donation of \$100 for the Memorial Tree Program for Mrs. Cheryl Elaine Kellough from her friends and co-workers of Williamson County Adult Probation.

Background

The Williamson County Parks and Recreation Department is in receipt of \$100.00 for the Memorial Tree Program. The donation is for the memory of Mrs. Cheryl Elaine Kellough. Mrs. Kellough was a probation supervisor for Williamson County Adult Probation. A donation to the Williamson County Memorial Tree Program and a living memorial has been donated in memory of Cheryl Elaine Kellough and a Red Crepe Myrtle tree will be planted at the Adult Probation office. With special thanks to her friends and co-workers.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Tammy Smith Started On: 04/20/2011 09:15 AM
 Final Approval Date: 04/20/2011

National Preservation Month Resolution Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Connie Watson, County Judge
Submitted For: Connie Watson
Department: County Judge
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take appropriate action on a resolution declaring May as National Preservation Month in Williamson County.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [National Preservation Month Resolution](#)

Form Routing/Status

Form Started By: Connie Watson Started On: 04/19/2011 03:23 PM
Final Approval Date: 04/19/2011

State of Texas
County of Williamson
Know all men by these presents:

THAT ON THIS, the 26h day of April 2011, the Commissioners' Court of Williamson County, Texas, met in duly called session at the Courthouse in Georgetown, with the following members present;

Dan A Gattis, County Judge
Lisa L. Birkman, Commissioner, Precinct One
Cynthia P. Long, Commissioner, Precinct Two
Valerie Covey, Commissioner, Precinct Three
Ron Morrison, Commissioner, Precinct Four

And at said meeting, among other business, the Court considered the following

WHEREAS, historic preservation is an effective tool for managing growth and sustainable development, revitalizing neighborhoods, fostering local pride and maintaining community character while enhancing livability; and

WHEREAS, historic preservation is relevant for communities across the nation, both urban and rural, and for Americans of all ages, all walks of life and all ethnic backgrounds; and

WHEREAS, it is important to celebrate the role of history in our lives and the contributions made by dedicated individuals in helping to preserve the tangible aspects of the heritage that has shaped us as a people; and

WHEREAS, "Celebrating America's Treasures" is the theme for National Preservation Month 2011, cosponsored by the Georgetown Main Street Program, Williamson Museum, Georgetown Heritage Society, Downtown Georgetown Association and the National Trust for Historic Preservation

NOW, THEREFORE, in recognition of National Preservation Month and the Williamson County Courthouse Centennial Celebration, that showcases our own recently restored historic County Courthouse and its rich and vibrant history over the past 100 years;

BE IT RESOLVED that the Williamson County Commissioners Court declares May 2011 as National Preservation Month., and call upon the residents of Williamson County, Texas to join their fellow citizens across the United States in recognizing and participating in this special observance of our historic locations.

RESOLVED THIS 26th DAY OF APRIL, 2011

Attest: _____

Nancy E. Rister

Dan A. Gattis

Williamson County Clerk

Williamson County Judge

Older Americans Month Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Grimes Kathy, Commissioner Pct. #2
Submitted For: Cynthia Long
Department: Commissioner Pct. #2
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take appropriate action on adopting a proclamation naming the month of April 2011 as "Older Americans Month".

Background

The Capital Area Council of Governments approved a similar proclamation honoring older Americans in the ten-county area.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Older Americans Month Proclamation](#)

Form Routing/Status

Form Started By: Grimes Kathy Started On: 04/18/2011 02:44 PM
Final Approval Date: 04/19/2011

State of Texas

County of Williamson

Know all men by these presents:

That on the 26th day of April, 1011 the Commissioners Court of Williamson County, Texas met in duly called session at the Williamson County Courthouse, 710 Main Street, Georgetown, Texas, with the following members present:

Dan A. Gattis, County Judge
Lisa L. Birkman, Commissioner Precinct One
Cynthia P. Long, Commissioner Precinct Two
Valerie Covey, Commissioner Precinct Three
Ron Morrison, Commissioner Precinct Four

And at said meeting, among other business, the Court considered the following:

PROCLAMATION

WHEREAS, the ten-county Capital Area Council of Governments (CAPCOG) region is home to more than 205,000 citizens age 60 and over; and

WHEREAS, older adults in the Capital Area Council of Governments region are the roots from which our community grows, who bestow gifts of wisdom and insight upon younger generations, and strengthen the bonds between neighbors to create a better place to live; and

WHEREAS, our society can be enhanced by older adults aging peacefully in their communities; and

WHEREAS, the older adults in the Capital Area Council of Governments region should be commended for their role in creating and bolstering the fiber of our community and nation, and

WHEREAS, our region can provide recognition and respect by enriching the quality of life for older Americans by:

- Increasing their opportunities to remain in their communities as active and engaged citizens
- Providing services, technologies, and support systems that allow seniors to foster and maintain connections within the community

- Emphasizing the value of elders by publicly recognizing their contributions to the diversity, strength, and unity of our community.

NOW THEREFORE, the Williamson County Commissioners Court does hereby proclaim April 2011 as:

“Older Americans Month.”

We urge every citizen to take time this month to honor our older adults and the professionals, family members, and volunteers who care for them. Our recognition of older Americans and their involvement in our lives can help us achieve stronger and more meaningful connections with each other and enrich our community’s quality of life.

PROCLAIMED THIS 26TH DAY OF APRIL 2011.

Dan A. Gattis, County Judge

Recognition of Emily Roundtree for earning Girl Scout Gold Award Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Gary Boyd, Parks
Submitted For: Gary Boyd
Department: Parks
Agenda Category: Regular Agenda Items

Information

Agenda Item

Hear presentation from and recognize Girl Scout Gold Award candidate Emily Roundtree for her Gold Award project work on refurbishing the Champion Park water playscape stream and other improvements to Champion Park.

Background

Girl Scout Senior Emily Roundtree approached the Parks and Recreation Department about an appropriate service project to meet the requirement for her Girl Scout Gold Award. This agenda item provides an opportunity for the Emily to relate her experience in working with Williamson County. Emily is a decendent of the Champion family for whom Champion Park is named.

The Girl Scout Gold Award is the highest and most prestigious award that Girl Scout Seniors and Ambassadors can earn. A part of earning the Girl Scout Gold Award requires planning and implementing an individual "Take Action" project that reaches beyond the Girl Scout organization and provides a sustainable, lasting benefit to the girl's larger community. Plans must be developed with the aid of an advisor, then a project proposal must be submitted and approved by the girl's local council before starting the project, and a final report after the project's completion is submitted.

Recipients of the Gold Award who enlist in the U.S. Armed Forces may receive advanced rank in recognition of their achievements. Some universities and colleges offer scholarships to Gold Award recipients.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Gary Boyd
 Started On: 04/07/2011 10:20 AM
 Final Approval Date: 04/07/2011

UPL Program Update 04-26-2011

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Lisa Moore, County Auditor
Submitted For: Julie Kiley
Department: County Auditor
Agenda Category: Regular Agenda Items

Information

Agenda Item

Hear update on Upper Payment Limit (UPL) Program/Indigent Healthcare.

Background

Bride Roberts and Julie Kiley to provide information as to the status of the program.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Lisa Moore Started On: 04/20/2011 10:06 AM
Final Approval Date: 04/20/2011

Receive presentation regarding Seal Coat Program, discuss and take appropriate action**Commissioners Court - Regular Session**

Date: 04/26/2011
Submitted By: Lydia Linden, Unified Road System
Submitted For: Robert Daigh
Department: Unified Road System
Agenda Category: Regular Agenda Items

Information**Agenda Item**

Receive presentation regarding Seal Coat Program, discuss and take appropriate action

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Lydia Linden Started On: 04/20/2011 09:16 AM
Final Approval Date: 04/20/2011

US 79 Section 3 PTF (WilCo Project No. 10WC817) Change Order No. 5 Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Tiffany Mcconnell, Road Bond
Department: Road Bond
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider approving Change Order No. 5 in the amount of -\$161,115.00 (cost savings) for US 79 Section 3, a Pass Through Financing Project in Precinct 4.

Background

This change order replaces the Stone-Matrix Asphalt (SMA) pavement with a Permeable Friction Course (PFC) pavement, creating a significant cost savings to the Project. The PFC will increase wet weather safety by increasing visibility through a reduction in the amount of water on the roadway surface.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [10WC817-CO#5](#)

Form Routing/Status

Form Started By: Tiffany Mcconnell
 Started On: 04/20/2011 11:36 AM
 Final Approval Date: 04/20/2011

WILLIAMSON COUNTY, TEXAS
CHANGE ORDER NUMBER: 5



1. CONTRACTOR: J.D. Ramming Paving Co., LTD.
2. Change Order Work Limits: Sta. 537+93 to Sta. 766+27
3. Type of Change(on federal-aid non-exempt projects): Minor (Major/Minor)
4. Reasons: 3H, 3L (3 Max. - In order of importance - Primary first)

Project: 10WC817

Roadway: US 79 Section 3

CSJ Number: 0204-02-027, etc

5. Describe the work being revised:

3H: County Convenience. Cost savings opportunity discovered during construction. 3L: County Convenience. Revising safety work/measures desired by the County. This change order replaces the Stone-Matrix Asphalt (SMA) pavement with a Permeable Friction Course (PFC) pavement, creating a significant cost savings to the Project. The PFC will increase wet weather safety by increasing visibility through a reduction in the amount of water on the roadway surface.

6. Work to be performed in accordance with Items: 341 and 342
7. New or revised plan sheet(s) are attached and numbered: N/A
8. New Special Provisions to the contract are attached: ☐ Yes ☒ No
9. New Special Provisions to Item N/A No. N/A, Special Specification Item N/A are attached.

Each signatory hereby warrants that each has the authority to execute this Change Order (CO).

The contractor must sign the Change Order and, by doing so, agrees to waive any and all claims for additional compensation due to any and all other expenses; additional changes for time, overhead and profit; or loss of compensation as a result of this change.

The following information must be provided

Time Ext. #: N/A Days added on this CO: 0

Amount added by this change order: (\$161,115.00)

THE CONTRACTOR Date 4-19-2011

By [Signature]

Typed/Printed Name ROD PEKUNEY

Typed/Printed Title PROJECT MANAGER

RECOMMENDED FOR EXECUTION:

[Signature] P.E. 4/19/11
Project Manager Date
Construction Observer

N/A
Design Engineer Date

[Signature] 4/19/2011
Program Manager Date

Design Engineer's Seal:

N/A

County Commissioner Precinct 1 Date
☐ APPROVED ☐ REQUEST APPROVAL

County Commissioner Precinct 2 Date
☐ APPROVED ☐ REQUEST APPROVAL

County Commissioner Precinct 3 Date
☐ APPROVED ☐ REQUEST APPROVAL

County Commissioner Precinct 4 Date
☐ APPROVED ☐ REQUEST APPROVAL

☐ APPROVED County Judge Date

| TABLE B: Contract Items | | | | | | | | | |
|-------------------------|-------------------------------------|------|------------|-------------------------------|----------------|-----------------|-----------|----------------------|------------------|
| ITEM | DESCRIPTION | UNIT | UNIT PRICE | ORIGINAL + PREVIOUSLY REVISED | | NEW | | OVERRUN/ UNDERRUN | |
| | | | | QUANTITY | ITEM COST | ADD or (DEDUCT) | QUANTITY | | ITEM COST |
| 341-2004 | D-GR HMA (QCQA) TY-A PG 64-22 | TON | \$55.00 | 8,973.00 | \$493,515.00 | | 0.00 | \$0.00 | (\$493,515.00) |
| 341-2011 | D-GR HMA (QCQA) TY-B PG 64-22 | TON | \$55.00 | 29,577.00 | \$1,626,735.00 | | 44,713.00 | \$2,459,215.00 | \$832,480.00 |
| 341-2050 | D-GR HMA (QCQA) TY-C PG 70-22 | TON | \$50.00 | 25,688.00 | \$1,284,400.00 | | 0.00 | \$0.00 | (\$1,284,400.00) |
| 341-2122 | D-GR HMA (QCQA) TY-D PG 70-22 | TON | \$60.00 | 0.00 | \$0.00 | | 27,398.00 | \$1,643,880.00 | \$1,643,880.00 |
| 341-XXXX | D-GR HMA (QCQA) TY-C SMA-A PG 76-22 | TON | \$90.00 | 30,194.00 | \$2,717,460.00 | | 0.00 | \$0.00 | (\$2,717,460.00) |
| 342-2002 | PFC (ASPHALT) PG 76-22 | TON | \$110.00 | 0.00 | \$0.00 | | 1,065.00 | \$117,150.00 | \$117,150.00 |
| 342-2006 | PFC (AGGREGATE)(PG 76 MIX) SAC-A | TON | \$110.00 | 0.00 | \$0.00 | | 15,825.00 | \$1,740,750.00 | \$1,740,750.00 |
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CHANGE ORDER REASON(S) CODE CHART

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| 1. Design Error or Omission | 1A. Incorrect PS&E 1B. Other |
| 2. Differing Site Conditions (unforeseeable) | 2A. Dispute resolution (expense caused by conditions and/or resulting delay) 2B. Unavailable material 2C. New development (conditions changing after PS&E completed) 2D. Environmental remediation 2E. Miscellaneous difference in site conditions (unforeseeable)(Item 9) 2F. Site conditions altered by an act of nature 2G. Unadjusted utility (unforeseeable) 2H. Unacquired Right-of-Way (unforeseeable) 2I. Additional safety needs (unforeseeable) 2J. Other |
| 3. County Convenience | 3A. Dispute resolution (not resulting from error in plans or differing site conditions) 3B. Public relations improvement 3C. Implementation of a Value Engineering finding 3D. Achievement of an early project completion 3E. Reduction of future maintenance 3F. Additional work desired by the County 3G. Compliance requirements of new laws and/or policies 3H. Cost savings opportunity discovered during construction 3I. Implementation of improved technology or better process 3J. Price adjustment on finished work (price reduced in exchange for acceptance) 3K. Addition of stock account or material supplied by state provision 3L. Revising safety work/measures desired by the County 3M. Other |
| 4. Third Party Accommodation | 4A. Failure of a third party to meet commitment 4B. Third party requested work 4C. Compliance requirements of new laws and/or policies (impacting third party) 4D. Other |
| 5. Contractor Convenience | 5A. Contractor exercises option to change the traffic control plan 5B. Contractor requested change in the sequence and/or method of work 5C. Payment for Partnering workshop 5D. Additional safety work/measures desired by the contractor 5E. Other |
| 6. Untimely ROW/Utilities | 6A. Right-of-Way not clear (third party responsibility for ROW) 6B. Right-of-Way not clear (County responsibility for ROW) 6C. Utilities not clear 6D. Other |

Williamson County Road Bond Program

**US 79 Section 3
Williamson County Project No. 10WC817**

Change Order No. 5

Reason for Change

This change order compensates the contractor for changes to contract items to replace the Stone-Matrix Asphalt (SMA), Type A and the Type C mixes in the original Contract with a Permeable Friction Course (PFC) and a Type D hot mix. These changes will increase wet weather safety, while creating a significant cost savings to the project. The PFC pavement provides a safer ride for motorists since it is a more porous pavement which allows for infiltration of storm water thus reducing water on the roadway surface. This reduction of surface water reduces the amount of spray from vehicle tires during rain events improving wet weather visibility. TxDOT prefers this type of riding surface and has approved this substitution. In addition, this configuration will more closely match the projects recently completed on US 79.

Following is a summary of the new items required for this Change Order:

| ITEM | DESCRIPTION | QTY | UNIT |
|----------|----------------------------------|--------|------|
| 341-2122 | D-GR HMA (QCQA) TY-D PG 70-22 | 29,003 | TON |
| 342-2002 | PFC (ASPHALT) PG 76-22 | 1,065 | TON |
| 342-2006 | PFC (AGGREGATE)(PG 76 MIX) SAC-A | 15,825 | TON |

This Change Order results in a net decrease of (\$161,115.00) to the Contract amount, for an adjusted Contract amount of \$11,622,100.83. The original Contract amount was \$11,500,547.03. As a result of this and all Change Orders to date, \$121,553.80 has been added to the Contract, resulting in a 1.1% net increase in the Contract Cost. No additional days will be added to or deducted from the Contract as a result of this Change Order.

RABA-KISTNER INFRASTRUCTURE

Ron Seal, P.E.
Project Manager

CR 214 Phase 2A (Wilco Project No. 09WC723) Change Order No. 5

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Tiffany Mcconnell, Road Bond
Department: Road Bond
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider approving Change Order No. 5 in the amount of \$49,944.91 for CR 214 Phase 2A, a Road Bond Project in Precinct 2.

Background

This change order provides payment for additional work by the Contractor to undercut the proposed roadway and the area under the proposed Culvert A-2 boxes and utilize 18" to 24" rock placed roughly 2 to 3 ft deep to stabilize the unsuitable material.

Also included in this change order is payment to the Contractor for embankment material that was removed from the project due to a landfill that was encountered within the ROW. They also placed an 18" clay liner, 12" of topsoil, and a soil retention blanket as the closure at the landfill. These items were installed according to TCEQ requirements.

This change order also provides payment to the Contractor to add riprap at the cemetery in lieu of topsoil, soil retention blankets & seeding to prevent erosion on the slope, for removal & replacement of an existing driveway that is in conflict with the proposed pavement, and for additional traffic control devices that were needed on the detour and along the edge of the pavement during the traffic switch.

Fiscal Impact

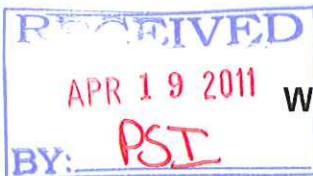
| From/To | Acct No. | Description | Amount | Sort Seq |
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Attachments

Link: [09WC723-CO#5](#)

Form Routing/Status

Form Started By: Tiffany Mcconnell
 Started On: 04/20/2011 11:48 AM
 Final Approval Date: 04/20/2011

**WILLIAMSON COUNTY, TEXAS**CHANGE ORDER NUMBER: 5

1. CONTRACTOR: FT Woods Construction Services, Inc.
2. Change Order Work Limits: Sta. 81+00 to Sta. 100+00
3. Type of Change(on federal-aid non-exempt projects): Minor (Major/Minor)
4. Reasons: 2E, 2J, 2I (3 Max. - In order of importance - Primary first)

Project: 09WC723

Roadway: CR 214 Phase 2A

Purchase Order Number: _____

5. Describe the work being revised:

2E: Differing Site Conditions (unforeseeable). Miscellaneous difference in site conditions (unforeseeable) (Item 9). Contractor encountered unsuitable material that could not be stabilized at the location of Culvert A-2, requiring the area to be undercut and filled with 18" to 24" rock. Also, the Contractor over-excavated at landfill site after County forces removed the landfill material. The contractor then placed a clay liner, additional topsoil, and soil retention blankets for closure according to the TCEQ requirements. 2J: Differing Site Conditions (unforeseeable). Other. Concrete riprap was placed in lieu of topsoil, soil retention blankets and seeding along the backslope to prevent erosion at the cemetery on the east side of the roadway. A portion of an existing concrete driveway was also removed and replaced since it was in conflict with the proposed edge of pavement at the south tie-in of the project. 2I: Differing Site Conditions (unforeseeable). Additional safety needs (unforeseeable). Additional traffic control devices were needed for the traffic switch due to field conditions.

6. Work to be performed in accordance with Items: See attached
7. New or revised plan sheet(s) are attached and numbered: N/A
8. New Special Provisions to the contract are attached: ☐ Yes ☒ No
9. New Special Provisions to Item N/A No. N/A, Special Specification Item N/A are attached.

Each signatory hereby warrants that each has the authority to execute this Change Order (CO).

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| <p><small>The contractor must sign the Change Order and, by doing so, agrees to waive any and all claims for additional compensation due to any and all other expenses; additional changes for time, overhead and profit; or loss of compensation as a result of this change.</small></p> <p>THE CONTRACTOR Date <u>4/19/11</u></p> <p>By <u>[Signature]</u></p> <p>Typed/Printed Name <u>MICHAEL CHANEY</u></p> <p>Typed/Printed Title <u>P. Mgr.</u></p> | <p>The following information must be provided</p> <p>Time Ext. #: <u>N/A</u> Days added on this CO: <u>0</u></p> <p>Amount added by this change order: <u>\$49,944.91</u></p> |
|--|--|

RECOMMENDED FOR EXECUTION:

[Signature] P.E. 4/19/11
Project Manager Date
Construction Observer

N/A
Design Engineer Date

[Signature] 4/19/2011
Program Manager Date

Design Engineer's Seal:

N/A

County Commissioner Precinct 1 Date
☐ APPROVED ☐ REQUEST APPROVAL

County Commissioner Precinct 2 Date
☐ APPROVED ☐ REQUEST APPROVAL

County Commissioner Precinct 3 Date
☐ APPROVED ☐ REQUEST APPROVAL

County Commissioner Precinct 4 Date
☐ APPROVED ☐ REQUEST APPROVAL

☐ County Judge Date
APPROVED

CHANGE ORDER NUMBER: 5

TABLE A: Force Account Work and Materials Placed into Stock

[illegible]

TABLE B: Contract Items

| ORIGINAL + PREVIOUSLY REVISED | | | | | | | | NEW | | |
|-------------------------------|---------------------------------------|------|------------|-------------------------------|--------------|-----------------|--|-----------|--------------|--------------------|
| ITEM | DESCRIPTION | UNIT | UNIT PRICE | ORIGINAL + PREVIOUSLY REVISED | | ADD or (DEDUCT) | | QUANTITY | ITEM COST | OVERRUN/ UNDER RUN |
| | | | | QUANTITY | ITEM COST | QUANTITY | | | | |
| 110-2001 | EXCAVATION (RDWY) | CY | \$1.75 | 16,487.00 | \$28,852.25 | 2,466.70 | | 18,953.70 | \$33,168.98 | \$4,316.73 |
| 110-2002 | EXCAVATION (CHAN) | CY | \$4.25 | 703.70 | \$2,990.73 | 124.40 | | 828.10 | \$3,519.43 | \$528.70 |
| 132-2004 | EMBANK (FINAL) (DENS CONT) (TY B) | CY | \$3.60 | 34,691.00 | \$124,887.60 | 1,920.00 | | 36,611.00 | \$131,799.60 | \$6,912.00 |
| 160-2003 | FURNISH AND PLACE TOPSOIL (4") | SY | \$0.45 | 44,767.00 | \$20,145.15 | 3,538.80 | | 48,305.80 | \$21,737.61 | \$1,592.46 |
| 164-2035 | DRILL SEEDING (PERM) (RURAL) (CLAY) | SY | \$0.09 | 44,767.00 | \$4,029.03 | (310.00) | | 44,457.00 | \$4,001.13 | (\$27.90) |
| 169-2001 | SOIL RETENTION BLANKETS (CL 1) (TY A) | SY | \$0.80 | 455.00 | \$364.00 | 1,235.00 | | 1,690.00 | \$1,352.00 | \$988.00 |
| 432-2002 | RIPRAP (CONC) (5 IN) | CY | \$216.00 | 27.66 | \$5,974.56 | 20.80 | | 48.46 | \$10,467.36 | \$4,492.80 |
| 9999-002 | ADD TRAFFIC CONTROL DEVICES | LS | \$704.48 | 0.00 | \$0.00 | 1.00 | | 1.00 | \$704.48 | \$704.48 |
| 9999-003 | ADDITIONAL SURVEY FOR LANDFILL | LS | \$2,155.64 | 0.00 | \$0.00 | 1.00 | | 1.00 | \$2,155.64 | \$2,155.64 |
| 9999-004 | CLAY PLACEMENTIMPORT | CY | \$20.42 | 0.00 | \$0.00 | 850.00 | | 850.00 | \$17,357.00 | \$17,357.00 |
| 9999-005 | TRUCKING FOR ADDITIONAL MATERIAL | CY | \$4.37 | 0.00 | \$0.00 | 2,500.00 | | 2,500.00 | \$10,925.00 | \$10,925.00 |
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CHANGE ORDER REASON(S) CODE CHART

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| 1. Design Error or Omission | 1A. Incorrect PS&E 1B. Other |
| 2. Differing Site Conditions (unforeseeable) | 2A. Dispute resolution (expense caused by conditions and/or resulting delay) 2B. Unavailable material 2C. New development (conditions changing after PS&E completed) 2D. Environmental remediation 2E. Miscellaneous difference in site conditions (unforeseeable)(Item 9) 2F. Site conditions altered by an act of nature 2G. Unadjusted utility (unforeseeable) 2H. Unacquired Right-of-Way (unforeseeable) 2I. Additional safety needs (unforeseeable) 2J. Other |
| 3. County Convenience | 3A. Dispute resolution (not resulting from error in plans or differing site conditions) 3B. Public relations improvement 3C. Implementation of a Value Engineering finding 3D. Achievement of an early project completion 3E. Reduction of future maintenance 3F. Additional work desired by the County 3G. Compliance requirements of new laws and/or policies 3H. Cost savings opportunity discovered during construction 3I. Implementation of improved technology or better process 3J. Price adjustment on finished work (price reduced in exchange for acceptance) 3K. Addition of stock account or material supplied by state provision 3L. Revising safety work/measures desired by the County 3M. Other |
| 4. Third Party Accommodation | 4A. Failure of a third party to meet commitment 4B. Third party requested work 4C. Compliance requirements of new laws and/or policies (impacting third party) 4D. Other |
| 5. Contractor Convenience | 5A. Contractor exercises option to change the traffic control plan 5B. Contractor requested change in the sequence and/or method of work 5C. Payment for Partnering workshop 5D. Additional safety work/measures desired by the contractor 5E. Other |
| 6. Untimely ROW/Utilities | 6A. Right-of-Way not clear (third party responsibility for ROW) 6B. Right-of-Way not clear (County responsibility for ROW) 6C. Utilities not clear 6D. Other |

Williamson County Road Bond Program

CR 214 Ph 2A Williamson County Project No. 09WC723

Change Order No. 5

Reason for Change

This change order provides payment for additional work by the Contractor to undercut the proposed roadway and the area under the proposed Culvert A-2 boxes. 18" to 24" rock was placed roughly 2 to 3 ft deep in this area since it originally contained unsuitable material that could not be stabilized.

Also included in this change order is payment to the Contractor for embankment material that was removed from the project due to a landfill that was encountered within the ROW. They also placed an 18" clay liner, 12" of topsoil, and a soil retention blanket as the closure at the landfill. These items were installed according to TCEQ requirements.

This change order also provides payment to the Contractor for additional traffic control devices that were needed on the detour and along the edge of the pavement during the traffic switch.

Following is a summary of the new item required for this change order.

| ITEM | DESCRIPTION | QTY | UNIT |
|----------|--------------------------------------|---------|------|
| 110-2001 | EXCAVATION (RDWY) | 2466.70 | CY |
| 110-2002 | EXCAVATION (CHAN) | 124.40 | CY |
| 132-2004 | EMBANK (FINAL) (DENS CONT) (TY B) | 1920.00 | CY |
| 160-2003 | FURNISH AND PLACE TOPSOIL (4 IN) | 3538.80 | SY |
| 169-2001 | SOIL RETENTION BLANKET (CL 1) (TY A) | 1235.00 | SY |
| 432-2002 | RIPRAP (CONC) (5 IN) | 20.80 | CY |
| 9999-002 | ADD TRAFFIC CONTROL DEVICES | 1.00 | LS |
| 9999-003 | ADDITIONAL SURVEY FOR LANDFILL | 1.00 | LS |
| 9999-004 | CLAY PLACEMENT/IMPORT | 850.00 | CY |
| 9999-005 | TRUCKING FOR ADDITIONAL MATERIAL | 2500.00 | CY |

The change results in an overall increase of \$49,944.91 to the contract amount, for an adjusted contract total of \$1,283,579.20. The original Contract amount was \$1,183,999.03. As a result of this and all Change Orders to-date, \$99,580.17 has been added to the Contract, resulting in an 8.4% net increase in the Contract cost. No additional days will be added to the Contract as a result of this Change Order.

HNTB Corporation

James Klotz, P.E.

American Dream R.V.'s, Inc. Real Estate Contract - US 183 (P14) Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Charlie Crossfield, Road Bond
Submitted For: Charlie Crossfield
Department: Road Bond
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider authorizing County Judge to execute a Real Estate Contract with American Dream R.V.'s, Inc. for right-of-way needed on US 183. (P14)

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [American Dream R.V.'s, Inc RE Contract US 183 P14](#)

Form Routing/Status

Form Started By: Charlie Crossfield Started On: 04/20/2011 08:00 AM
Final Approval Date: 04/20/2011

REAL ESTATE CONTRACT
US 183 Right of Way

State of Texas
County of Williamson

THIS REAL ESTATE CONTRACT ("Contract") is made by and between AMERICAN DREAM R.V.'S, INC., (referred to in this Contract as "Seller", whether one or more) and the COUNTY OF WILLIAMSON (referred to in this Contract as "Purchaser"), upon the terms and conditions set forth in this Contract.

ARTICLE I
PURCHASE AND SALE

By this Contract, Seller sells and agrees to convey, and Purchaser purchases and agrees to pay for, the tract(s) of land described as follows:

All of that certain 2.756 acre tract of land, more or less, out of the John B. Robinson Survey, Abstract No. 521, Williamson County, Texas; said tract being more particularly described by metes and bounds in Exhibit "A" attached hereto and incorporated herein (Parcel 14)

together with all and singular the rights and appurtenances pertaining to the property, including any right, title and interest of Seller in and to adjacent streets, alleys or rights-of-way (all of such real property, rights, and appurtenances being referred to in this Contract as the "Property"), and any improvements and fixtures situated on and attached to the Property described herein, for the consideration and upon and subject to the terms, provisions, and conditions set forth below.

ARTICLE II
PURCHASE PRICE

Purchase Price

2.01. The purchase price for the Property and any improvements thereon, and for any damage to or reconfiguration or curative measures for the remaining property of Seller, shall be the sum of ONE MILLION NINE HUNDRED TWENTY FIVE THOUSAND and 00/100 Dollars (\$1,925,000.00).

Pursuant to the terms of a Possession and Use Agreement recorded in Document No. 2010019875, and amended in Document No. 2009089917, Purchaser has previously paid to Seller the amount of \$1,566,900.00 for which Purchaser shall receive a credit herein, leaving a remaining purchase price to be paid at the closing of this transaction of **THREE HUNDRED FIFTY EIGHT THOUSAND ONE HUNDRED and 00/100 Dollars (\$358,100.00)**.

Payment of Purchase Price

2.02. The Purchase Price shall be payable in cash at the closing.

**ARTICLE III
PURCHASER'S OBLIGATIONS**

Conditions to Purchaser's Obligations

3.01. The obligations of Purchaser hereunder to consummate the transactions contemplated hereby are subject to the satisfaction of each of the following conditions (any of which may be waived in whole or in part by Purchaser at or prior to the closing.)

Miscellaneous Conditions

3.02. Seller shall have performed, observed, and complied with all of the covenants, agreements, and conditions required by this Contract to be performed, observed, and complied with by Seller prior to or as of the closing.

**ARTICLE IV
REPRESENTATIONS AND WARRANTIES
OF SELLER**

Seller hereby represents and warrants to Purchaser as follows, which representations and warranties shall be deemed made by Seller to Purchaser also as of the closing date, to the best of Seller's knowledge:

(1) There are no parties in possession of any portion of the Property as lessees, tenants at sufferance, or trespassers, other than previously disclosed to Purchaser;

(2) Seller has complied with all applicable laws, ordinances, regulations, statutes, rules and restrictions relating to the Property, or any part thereof;

The Property herein is being conveyed to Purchaser under threat of condemnation.

ARTICLE V CLOSING

Closing Date

5.01. The closing shall be held at the office of Texas American Title Company on or before May 27th, 2011, or at such time, date, and place as Seller and Purchaser may agree upon, or within 10 days after the completion of any title curative matters if necessary for items as shown on the Title Commitment or in the contract (which date is herein referred to as the "closing date").

Seller's Obligations at Closing

5.02. At the closing Seller shall:

(1) Deliver to Williamson County, Texas a duly executed and acknowledged Special Warranty Deed conveying good and marketable title in fee simple to all of the Property described in Exhibit "A", free and clear of any and all liens and restrictions, except for the following:

- (a) General real estate taxes for the year of closing and subsequent years not yet due and payable;
- (b) Any exceptions approved by Purchaser pursuant to Article III hereof; and
- (c) Any exceptions approved by Purchaser in writing.
- (d) Any items listed on Schedule B of the title commitment obtained by Purchaser.

The deed shall be in the form as shown in Exhibit "B" attached hereto and incorporated herein.

(2) Deliver to Purchaser a Texas Owner's Title Policy at Purchaser's sole expense, issued by Title Company, in Grantee's favor in the full amount of the purchase price, insuring Grantee's fee simple title to the Property subject only to those title exceptions listed herein, such other exceptions as may be approved in writing by Purchaser, and the standard printed exceptions contained in the usual form of Texas Owner's Title Policy, provided, however:

- (a) The boundary and survey exceptions shall be deleted;
- (b) The exception as to restrictive covenants shall be endorsed "None of Record", if applicable; and

- (3) Deliver to Purchaser possession of the Property if not previously done.

Purchaser's Obligations at Closing

5.03. At the Closing, Purchaser shall:

- (a) Pay the cash portion of the Purchase Price.

Prorations

5.04. General real estate taxes for the then current year relating to the Property shall be prorated as of the closing date and shall be adjusted in cash at the Closing. If the Closing shall occur before the tax rate is fixed for the then current year, the apportionment of taxes shall be upon the basis of the tax rate for the next preceding year applied to the latest assessed valuation. Agricultural roll-back taxes, if any, shall be paid by Purchaser. Purchaser agrees to pay the amount of \$1,024.81 to reimburse Seller for real estate taxes paid by Seller for the period November 1, 2009 to December 31, 2009, and such amount shall be added to the Closing Costs for the purchase of the Property and shall be paid to Seller at Closing. Purchaser agrees to pay the amount of \$7,853.52 as its share of the prorated portion of the 2010 taxes now due and owing, and such amount shall be added to the Closing Costs for the purchase of the Property and shall be collected by the Title Company and paid to the appropriate taxing authorities. The remaining portion of the 2010 taxes for the Property now due and owing shall be collected from the Seller's proceeds at Closing. Any additional prorated real estate taxes for the time period between January 1, 2011 and the Closing Date shall be collected from Purchaser as additional Closing Costs for this transaction.

Closing Costs

5.05. All costs and expenses of closing in consummating the sale and purchase of the Property shall be borne and paid as follows:

- (1) Owner's Title Policy and survey to be paid by Purchaser.
- (2) Deed, tax certificates, and title curative matters, if any, paid by Purchaser.
- (3) All other closing costs shall be paid by Purchaser.
- (4) Attorney's fees paid by each respectively.

**ARTICLE VI
BREACH BY SELLER**

In the event Seller shall fail to fully and timely perform any of its obligations hereunder or shall fail to consummate the sale of the Property for any reason, except Purchaser's default, Purchaser may: (1) enforce specific performance of this Contract; or (2) request that the Escrow Deposit shall be forthwith returned by the title company to Purchaser.

**ARTICLE VII
BREACH BY PURCHASER**

In the event Purchaser should fail to consummate the purchase of the Property, the conditions to Purchaser's obligations set forth in Article III having been satisfied and Purchaser being in default and Seller not being in default hereunder, Seller shall have the right to receive the Escrow Deposit, if any, from the title company, the sum being agreed on as liquidated damages for the failure of Purchaser to perform the duties, liabilities, and obligations imposed upon it by the terms and provisions of this Contract, and Seller agrees to accept and take this cash payment as its total damages and relief and as Seller's sole remedy hereunder in such event. If no Escrow Deposit has been made then Seller shall receive the amount of \$500 as liquidated damages for any failure by Purchaser.

**ARTICLE VIII
MISCELLANEOUS**

Notice

8.01. Any notice required or permitted to be delivered hereunder shall be deemed received when sent by United States mail, postage prepaid, certified mail, return receipt requested, addressed to Seller or Purchaser, as the case may be, at the address set forth opposite the signature of the party.

Texas Law to Apply

8.02. This Contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Williamson County, Texas.

Parties Bound

8.03. This Contract shall be binding upon and inure to the benefit of the parties and their respective heirs, executors, administrators, legal representatives, successors and assigns where permitted by this Contract.

Legal Construction

8.04. In case any one or more of the provisions contained in this Contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, this invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Contract shall be construed as if the invalid, illegal, or unenforceable provision had never been contained herein.

Prior Agreements Superseded

8.05. This Contract constitutes the sole and only agreement of the parties and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.

Time of Essence

8.06. Time is of the essence in this Contract.

Gender

8.07. Words of any gender used in this Contract shall be held and construed to include any other gender, and words in the singular number shall be held to include the plural, and vice versa, unless the context requires otherwise.

Memorandum of Contract

8.08. Upon request of either party, the parties shall promptly execute a memorandum of this Contract suitable for filing of record.

Compliance

8.09 In accordance with the requirements of Section 20 of the Texas Real Estate License Act, Purchaser is hereby advised that it should be furnished with or obtain a policy of title insurance or Purchaser should have the abstract covering the Property examined by an attorney of Purchaser's own selection.

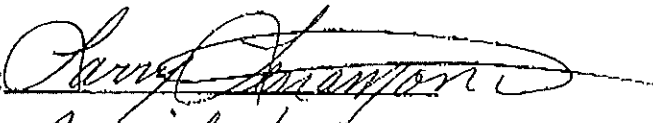
Effective Date

8.10 This Contract shall be effective as of the date it is approved by the Williamson County Commissioner's Court, which date is indicated beneath the Judge's signature below.

8.11 This Contract may be executed in any number of counterparts, which may together constitute the Contract. Signatures transmitted by facsimile may be considered effective as originals for purposes of this Contract.

SELLER:

AMERICAN DREAM R.V.'S, INC.

By: 

Its: President

Date: 4/19/11

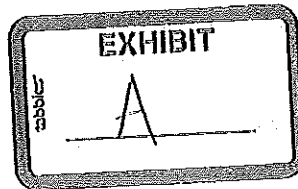
Address: PO Box 2067
LIBERTY HILL TX
78642

PURCHASER:

COUNTY OF WILLIAMSON

By: _____
Dan A. Gattis, County Judge
Date: _____

Address: 710 Main Street, Suite 101
Georgetown, Texas 78626



County: Williamson
 Parcel No.: 14
 Highway: U.S. 183
 Limits: From: Riva Ridge Drive
 To: State Highway 29

PROPERTY DESCRIPTION FOR PARCEL 14

DESCRIPTION OF A 2.756 ACRE TRACT OF LAND LOCATED IN THE JOHN B. ROBINSON SURVEY, ABSTRACT NO. 521, IN WILLIAMSON COUNTY, TEXAS, BEING A PORTION OF A CALLED 5.087 ACRE TRACT OF LAND, DESCRIBED IN THE DEED TO AMERICAN DREAM RV'S, INC., AS RECORDED IN DOCUMENT NO. 1996055930, OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS, SAID 2.756 ACRE TRACT, AS SHOWN ON A RIGHT-OF-WAY SKETCH PREPARED BY SAM, INC. FOR THIS PARCEL, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 1/2-inch iron rod with a "SAM Inc." plastic cap set, 200.00 feet left of U.S. Highway 183 Engineer's Centerline Station 154+11.66, being in the proposed east right-of-way line of U.S. Highway 183, a varying width right-of-way, being in the south line of said 5.087 acre tract and the north line of a called 4.00 acre tract of land, described in the deed to Trinity Christian Center, as recorded in Volume 1646, Page 445, of the Official Records of Williamson County, Texas, being the southeast corner and the **POINT OF BEGINNING** of the tract described herein, from which a 1/2-inch iron rod found for the common east corner of said 5.087 acre tract and said 4.00 acre tract, bears N 68° 49' 44" E, a distance of 272.66 feet;

THENCE leaving said proposed east right-of-way line with said common line, S 68° 49' 44" W, a distance of 308.56 feet to a 1/2-inch iron pipe found for the common west corner of said 5.087 acre tract and said 4.0 acre tract, being in the existing east right-of-way line of U.S. Highway 183, a varying width right-of-way, same being the south corner of the tract described herein;

THENCE leaving said common line with said existing east right-of-way line the following two (2) courses and distances:

1. N 21° 02' 37" W, a distance of 334.19 feet to a 1/2-inch iron rod found, for the west corner of said 5.087 acre tract, and
2. with the arc of a curve to the right a distance of 86.25 feet, through a central angle of 90° 17' 48", having a radius of 54.73 feet, and whose chord bears, N 24° 05' 28" E, a distance of 77.60 feet to a calculated point in the north line of said 5.087 acre tract, same being the existing south right-of-way line of Crider Lane, a 50 foot wide right-of-way;

THENCE leaving said existing east right-of-way line with said existing south right-of-way line, N 69° 13' 34" E, a distance of 288.46 feet to a 1/2-inch iron rod with a "SAM Inc." plastic cap set, 237.60 feet left of U.S. Highway 183 Engineer's Centerline Station 150+31.04, being in said proposed east right-of-way line, for the north corner of the tract described herein;

THENCE leaving said existing south right-of-way line, with said proposed east right-of-way line, and crossing through the interior of said 5.087 acre tract the following three (3) courses and distances:

1. S 09° 00' 25" W, a distance of 72.27 feet to a 5/8-inch iron rod with a "SAM Inc." aluminum cap set in concrete, 200.00 feet left of U.S. Highway 183 Engineer's Centerline Station 150+90.75,
2. with the arc of a curve to the right a distance of 114.74 feet, through a central angle of 00° 58' 52", having a radius of 6700.00 feet, and whose chord bears, S 21° 35' 21" E, a distance of 114.73 feet to a 5/8-inch iron rod with a "SAM Inc." aluminum cap set in concrete, 200.00 feet left of U.S. Highway 183 Engineer's Centerline Station 152+02.06, and
3. S 21° 05' 55" E, a distance of 209.60 feet to the POINT OF BEGINNING and containing 2.756 acres of land, more or less.

This property description is accompanied by a separate sketch of even date.

All bearings shown hereon are NAD 83/93 (HARN) Texas State Plane Coordinates, Central Zone, adjusted to the surface using a combined scale factor of 1.00012.

THE STATE OF TEXAS

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§
§

KNOW ALL MEN BY THESE PRESENTS:

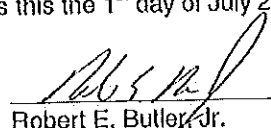
COUNTY OF TRAVIS

That I, Robert E. Butler, Jr., a Registered Professional Land Surveyor, do hereby certify that the above description is true and correct to the best of my knowledge and belief and that the property described herein was determined by a survey made on the ground under my direction and supervision.

WITNESS MY HAND AND SEAL at Austin, Travis County, Texas this the 1st day of July 2009.

SURVEYING AND MAPPING, Inc.
5508 West Highway 290
Building B
Austin, Texas 78735




Robert E. Butler, Jr.
Registered Professional Land Surveyor
No. 5618 -- State of Texas

LEGEND

- TYPE I CONCRETE MONUMENT FOUND
- TYPE II CONCRETE MONUMENT FOUND UNLESS NOTED
- 5/8" IRON ROD W/ SAM INC. ALUMINUM CAP SET IN CONCRETE
- 1/2" IRON ROD W/ SAM INC. PLASTIC CAP SET
- CHISELED PLUS FOUND
- 1/2" IRON ROD FOUND UNLESS NOTED
- 1/2" PIPE FOUND UNLESS NOTED
- COTTON SPINDLE FOUND UNLESS NOTED
- FENCE POST FOUND UNLESS NOTED
- △ CALCULATED POINT
- PROPERTY LINE
- RECORD INFORMATION
- DR.W.C.TX DEED RECORDS WILLIAMSON COUNTY, TEXAS
- OR.W.C.TX OFFICIAL RECORDS WILLIAMSON COUNTY, TEXAS
- OP.R.W.C.TX OFFICIAL PUBLIC RECORDS WILLIAMSON COUNTY, TEXAS
- PR.W.C.TX PLAT RECORDS WILLIAMSON COUNTY, TEXAS
- P.O.B. POINT-OF-BEGINNING

100 0 50 100

GRAPHIC SCALE
SCALE: 1" = 100'
WILLIAMSON COUNTY, TEXAS

JOHN B. ROBINSON SURVEY
ABSTRACT NO. 521

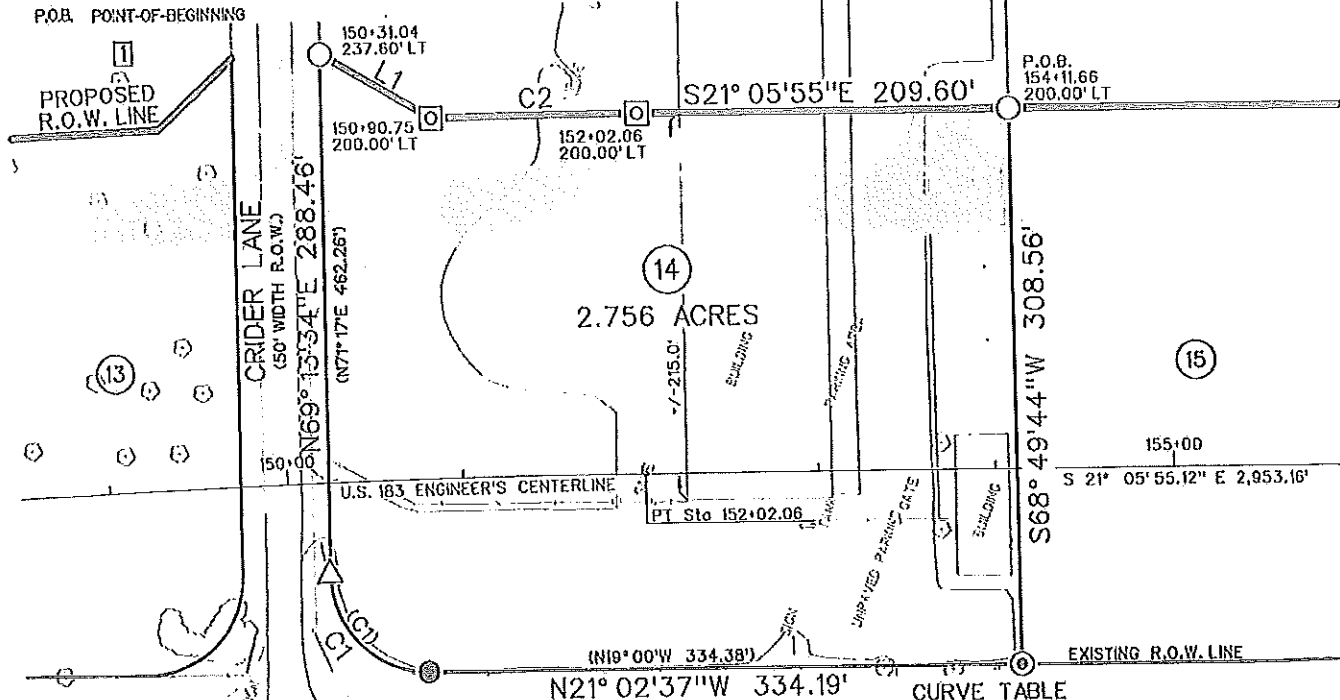
LINE TABLE

| LINE NO. | BEARING | DISTANCE |
|----------|----------------|----------|
| L1 | S09° 00' 25" W | 72.27' |

AMERICAN DREAM RV'S, INC.
PORTION OF LOT B
CALLED 5.087 ACRES
DOC. NO. 1996055930
O.R.W.C.TX.

Pt Sta 146+30.30
Δ = 10° 06' 22.44" (RT)
D = 0° 52' 53.30"
L = 1,146.52'
T = 574.75'
R = 6,500.00'
PC Sta 140+55.55
PT Sta 152+02.06

TRINITY CHRISTIAN CENTER
PORTION OF LOT B
CALLED 4.00 ACRES
VOL. 1646, PG. 445
O.R.W.C.TX.



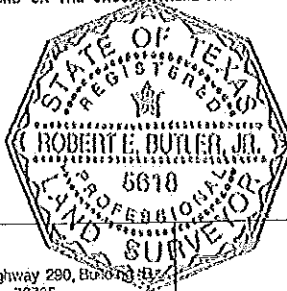
| NO. | DELTA | RADIUS | LENGTH | CHORD | CHORD BEARING |
|------|-------------|----------|----------|----------|----------------|
| C1 | 90° 17' 48" | 54.73' | 86.25' | 77.60' | N24° 05' 28" E |
| (C1) | (90° 17') | (54.73') | (86.24') | (77.59') | (N26° 09' E) |
| C2 | 00° 58' 52" | 6700.00' | 114.74' | 114.73' | S21° 35' 21" E |

NOTES:

- RECORD INFORMATION ON THIS DRAWING IS BASED ON A PUBLIC RECORDS SEARCH BY THE SURVEYOR AND MAY NOT INCLUDE ALL EASEMENTS OR INSTRUMENTS PERTAINING TO THIS PROPERTY.
 - ALL COORDINATES AND BEARINGS ARE BASED UPON NAD 83/93 (HARD) TEXAS STATE PLANE COORDINATES, CENTRAL ZONE, ADJUSTED TO THE SURFACE USING A COMBINED SCALE FACTOR OF 1.00012.
 - IMPROVEMENTS SHOWN HEREON ARE BASED UPON SAM, INC. AERIAL SURVEY DIGITAL FILES SUPPLEMENTED BY ON-THE-GROUND SURVEY BY SAM, INC. THERE MAY BE ADDITIONAL IMPROVEMENTS THAT ARE NOT SHOWN.
 - VISIBLE UTILITIES SHOWN HEREON ARE BASED UPON VISIBLE EVIDENCE FOUND ON THE GROUND. THERE MAY BE ADDITIONAL UNDERGROUND UTILITIES THAT ARE NOT SHOWN.
 - PROPERTY DESCRIPTION OF EVEN DATE ACCOMPANIES THIS SKETCH.
- I HEREBY CERTIFY THAT THIS SURVEY WAS MADE ON THE GROUND UNDER MY DIRECTION AND SUPERVISION AND THAT THIS PLAT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

ROBERT E. BUTLER, JR.
REGISTERED PROFESSIONAL LAND SURVEYOR
NO. 5618, STATE OF TEXAS

07/01/09
DATE



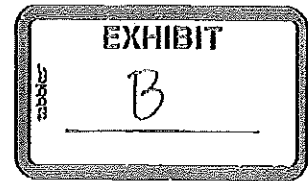
YUH-JANN WEY AND
SPOUSE, YECU-CHYN WEY
TRACT A
CALLED 11.73 ACRES
VOL. 1860, PG. 221
O.R.W.C.TX.

PAGE 3 OF 3
REF. FIELD NOTE NO. 4819R



5503 West Highway 290, Building 103
Austin, Texas 78735
(512) 447-0576
Fax: (512) 323-3029

RIGHT-OF-WAY SKETCH
PARCEL
14
WILLIAMSON COUNTY, TEXAS



SPECIAL WARRANTY DEED
US 183 Right of Way

THE STATE OF TEXAS

§
§
§

COUNTY OF WILLIAMSON

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

WHEREAS, Williamson County, Texas and the State of Texas, acting by and through the Texas Transportation Commission, are authorized to purchase and receive land and such other property rights deemed necessary or convenient for the construction, expansion, enlargement, extension, improvement, or operation of a portion of the proposed US Highway 183 improvements ("Project"); and,

WHEREAS, the acquisition of the hereinafter-described premises has been deemed necessary or convenient for the construction, expansion, enlargement, extension, improvement, or operation of the Project;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That AMERICAN DREAM R.V.'S, INC., hereinafter referred to as Grantor, whether one or more, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration to Grantor in hand paid by Williamson County, Texas, receipt and sufficiency of which is hereby acknowledged, and for which no lien is retained, either expressed or implied, have this day Sold and by these presents do Grant, Bargain, Sell and Convey unto WILLIAMSON COUNTY, TEXAS, all those certain tracts or parcels of land lying and being situated in the County of Williamson, State of Texas, along with any improvements thereon, being more particularly described as follows:

All of that certain 2.756 acre tract of land, more or less, being out of the John B. Robinson Survey, Abstract No. 521, Williamson County, Texas; said tract being more particularly described by metes and bounds in Exhibit "A" attached hereto and incorporated herein (Parcel 14)

RESERVATIONS FROM AND EXCEPTIONS TO CONVEYANCE AND WARRANTY:

Easements and rights-of-way of record; all presently recorded restrictions, reservations, covenants, conditions, oil, gas or other mineral leases, mineral severances, and other instruments, other than liens and conveyances, that affect the property; rights of adjoining owners in any walls and fences situated on a common boundary; and any encroachments or overlapping of improvements.

Grantors reserve all of the oil, gas and other minerals in and under the land herein conveyed but waive all rights of ingress and egress to the surface thereof for the purpose of exploring, developing, mining or drilling or pumping the same; provided, however, that operations for exploration or recovery of any such minerals and water shall be permissible so long as all surface operations in connection therewith are located at a point outside the acquired parcel and upon the condition that none of such operations shall be conducted so near the surface of said land as to interfere with the intended use thereof or in any way interfere with, jeopardize, or endanger the facilities of the Texas Department of Transportation or create a hazard to the public users thereof; it being intended, however, that nothing in this reservation shall affect the title and the rights of Grantee to take and use without additional compensation any, stone, earth, gravel, caliche, iron ore, gravel or any other road building material upon, in and under said land for the construction and maintenance of US 183, but shall not be used or exported from the Property for any other purpose.

TO HAVE AND TO HOLD the premises herein described and herein conveyed together with all and singular the rights and appurtenances thereto in any wise belonging unto Williamson County, Texas, and its assigns forever; and Grantors do hereby bind ourselves, our heirs, executors, administrators, successors and assigns to Warrant and Forever Defend all and singular the said premises herein conveyed unto Williamson County, Texas and its assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof by, through, or under Grantors, but not otherwise.

This deed is being delivered in lieu of condemnation.

IN WITNESS WHEREOF, this instrument is executed on this the ____ day of _____, 2011.

GRANTOR:

AMERICAN DREAM R.V.'S, INC.

By: _____

Its: _____

ACKNOWLEDGMENT

STATE OF TEXAS

§

§

COUNTY OF _____

§

This instrument was acknowledged before me on this the ____ day of _____, 2011 by _____, in the capacity and for the purposes and consideration recited therein.

Notary Public, State of Texas

PREPARED IN THE OFFICE OF:

Sheets & Crossfield, P.C.
309 East Main
Round Rock, Texas

GRANTEE'S MAILING ADDRESS:

Texas Department of Transportation
Attn: Right of Way Administrator
7901 N. IH 35, Building A
Austin, Texas 78761

AFTER RECORDING RETURN TO:

Fuessel Real Estate Contract - Chandler Road (Section IIIA) (P1) Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Charlie Crossfield, Road Bond
Submitted For: Charlie Crossfield
Department: Road Bond
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider authorizing County Judge to execute a Real Estate Contract with Norman E. Fuessel, Sole Trustee of the N.E. & N.A. Fuessel Living Trust, and Norman E. Fuessel, Sole Trustee of the Fuessel Family Trust, for right-of-way needed on Chandler Road (Section IIIA). (P1)

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Fuessel RE Contract Chandler IIIA P1](#)

Link: [Fuessel Exhibits for RE Contract Chandler IIIA P1](#)

Form Routing/Status

Form Started By: Charlie Crossfield Started On: 04/20/2011 08:08 AM
Final Approval Date: 04/20/2011

REAL ESTATE CONTRACT

Chandler Road (Section IIIA)--Right of Way

State of Texas

County of Williamson

THIS REAL ESTATE CONTRACT ("Contract") is made by and between NORMAN E. FUESSEL, SOLE TRUSTEE OF THE N.E. & N.A. FUESSEL LIVING TRUST, and NORMAN E. FUESSEL, SOLE TRUSTEE OF THE FUESSEL FAMILY TRUST, (referred to in this Contract as "Seller", whether one or more) and the COUNTY OF WILLIAMSON (referred to in this Contract as "Purchaser"), upon the terms and conditions set forth in this Contract.

ARTICLE I PURCHASE AND SALE

By this Contract, Seller sells and agrees to convey, and Purchaser purchases and agrees to pay for, the tract(s) of land described as follows:

All of that certain 14.115 acre tract of land, more or less, situated in the John Thomas Survey, Abstract No. 610, in Williamson County, Texas, being more fully described by metes and bounds in Exhibit "A", attached hereto and incorporated herein (Parcel 1)

together with all and singular the rights and appurtenances pertaining to the property, including any right, title and interest of Seller in and to adjacent streets, alleys or rights-of-way (all of such real property, rights, and appurtenances being referred to in this Contract as the "Property"), and any improvements and fixtures situated on and attached to the Property described in Exhibit "A", for the consideration and upon and subject to the terms, provisions, and conditions set forth below.

ARTICLE II PURCHASE PRICE

Purchase Price

2.01. The Purchase Price for the Property described in Exhibit "A", and for any damages or cost to cure the remaining property of Seller, shall be the sum of TWO HUNDRED TWENTY THOUSAND and 00/100 Dollars (\$220,000.00).

Special Provisions

2.02. **SELLER'S FENCE RELOCATION/REPLACEMENT OBLIGATION:** As an obligation which shall survive the closing of this transaction, by execution of this Contract Seller agrees that within 60 days after the closing of this transaction, or on or before other date agreed to between Seller and Purchaser in writing, it shall complete the construction of any fencing along the new right of way line which is necessary to contain any livestock or other animals within the remaining property of Seller and prevent them from entering the purchased Property in order to allow Purchaser to remove any existing fencing on the Property and construct the planned Chandler Road roadway improvements thereon. Seller further agrees to restore any currently existing access gates or other entry points used by any utility company having an easement interest in and to the remaining property of Seller.

2.02.1. As an obligation which shall survive the closing of this transaction, Purchaser agrees to construct driveway connections between the edge of the roadway improvements to be constructed on the Property and the remaining property of Seller in the locations and according to the notes and specifications as shown on Exhibit "B" attached hereto and incorporated herein, or at a location otherwise agreed to between Seller and Purchaser prior to construction of the roadway improvements. Seller agrees to provide Purchaser with any temporary construction easements necessary to carry out the requirements of the paragraph.

Payment of Purchase Price

2.02. The Purchase Price shall be payable in cash at the closing.

ARTICLE III PURCHASER'S OBLIGATIONS

Conditions to Purchaser's Obligations

3.01. The obligations of Purchaser hereunder to consummate the transactions contemplated hereby are subject to the satisfaction of each of the following conditions (any of which may be waived in whole or in part by Purchaser at or prior to the closing.)

Miscellaneous Conditions

3.02. Seller shall have performed, observed, and complied with all of the covenants, agreements, and conditions required by this Contract to be performed, observed, and complied with by Seller prior to or as of the closing.

**ARTICLE IV
REPRESENTATIONS AND WARRANTIES
OF SELLER**

Seller hereby represents and warrants to Purchaser as follows, which representations and warranties shall be deemed made by Seller to Purchaser also as of the closing date, to the best of Seller's knowledge:

- (1) There are no parties in possession of any portion of the Property as lessees, tenants at sufferance, or trespassers, other than previously disclosed to Purchaser;
- (2) Seller has complied with all applicable laws, ordinances, regulations, statutes, rules and restrictions relating to the Property, or any part thereof;

The Property herein is being conveyed to Purchaser under threat of condemnation.

**ARTICLE V
CLOSING**

Closing Date

5.01. The closing shall be held at the office of Texas American Title Company on or before May 27th, 2011, or at such time, date, and place as Seller and Purchaser may agree upon, or within 10 days after the completion of any title curative matters if necessary for items as shown on the Title Commitment or in the contract (which date is herein referred to as the "closing date").

Seller's Obligations at Closing

5.02. At the closing Seller shall:

(1) Deliver to Williamson County a duly executed and acknowledged Special Warranty Deed conveying good and indefeasible title in fee simple to all of the Property described in Exhibit "A", all free and clear of any and all liens and restrictions, except for the following:

- (a) General real estate taxes for the year of closing and subsequent years not yet due and payable;
- (b) Any exceptions approved by Purchaser pursuant to Article III hereof; and
- (c) Any exceptions approved by Purchaser in writing.

The deed shall be in the form as shown in Exhibit "C" attached hereto.

(2) Deliver to Purchaser a Texas Owner's Title Policy at Purchaser's sole expense, issued by Title Company, in Grantee's favor in the full amount of the purchase price, insuring Grantee's fee simple title and/or easement interests to the Property subject only to those title exceptions listed herein, such other exceptions as may be approved in writing by Purchaser, and the standard printed exceptions contained in the usual form of Texas Owner's Title Policy, provided, however:

- (a) The boundary and survey exceptions shall be deleted;
 - (b) The exception as to restrictive covenants shall be endorsed "None of Record", if applicable; and
 - (c) The exception as to the lien for taxes shall be limited to the year of closing and shall be endorsed "Not Yet Due and Payable."
- (3) Deliver to Purchaser possession of the Property if not previously done.

Purchaser's Obligations at Closing

5.03. At the Closing, Purchaser shall:

- (a) Pay the cash portion of the Purchase Price and Additional Compensation.

Prorations

5.04. General real estate taxes for the then current year relating to the Property shall be prorated as of the closing date and shall be adjusted in cash at the closing. If the closing shall occur before the tax rate is fixed for the then current year, the apportionment of taxes shall be upon the basis of the tax rate for the next preceding year applied to the latest assessed valuation. Agricultural roll-back taxes, if any, shall be paid by Purchaser.

Closing Costs

5.05. All costs and expenses of closing in consummating the sale and purchase of the Property shall be borne and paid as follows:

- (1) Owner's Title Policy and survey to be paid by Purchaser.
- (2) Deed, tax certificates, and title curative matters, if any, paid by Purchaser.
- (3) All other closing costs shall be paid by Purchaser.

- (4) Attorney's fees paid by each respectively.

ARTICLE VI BREACH BY SELLER

In the event Seller shall fail to fully and timely perform any of its obligations hereunder or shall fail to consummate the sale of the Property for any reason, except Purchaser's default, Purchaser may: (1) enforce specific performance of this Contract; or (2) request that the Escrow Deposit, if any, shall be forthwith returned by the title company to Purchaser.

ARTICLE VII BREACH BY PURCHASER

In the event Purchaser should fail to consummate the purchase of the Property, the conditions to Purchaser's obligations set forth in Article III having been satisfied and Purchaser being in default and Seller not being in default hereunder, Seller shall have the right to receive the Escrow Deposit, if any, from the title company, the sum being agreed on as liquidated damages for the failure of Purchaser to perform the duties, liabilities, and obligations imposed upon it by the terms and provisions of this Contract, and Seller agrees to accept and take this cash payment as its total damages and relief and as Seller's sole remedy hereunder in such event. If no Escrow Deposit has been made then Seller shall receive the amount of \$500 as liquidated damages for any failure by Purchaser.

ARTICLE VIII MISCELLANEOUS

Notice

8.01. Any notice required or permitted to be delivered hereunder shall be deemed received when sent by United States mail, postage prepaid, certified mail, return receipt requested, addressed to Seller or Purchaser, as the case may be, at the address set forth opposite the signature of the party.

Texas Law to Apply

8.02. This Contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Williamson County, Texas.

Parties Bound

8.03. This Contract shall be binding upon and inure to the benefit of the parties and their respective heirs, executors, administrators, legal representatives, successors and assigns where permitted by this Contract.

Legal Construction

8.04. In case any one or more of the provisions contained in this Contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, this invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Contract shall be construed as if the invalid, illegal, or unenforceable provision had never been contained herein.

Prior Agreements Superseded

8.05. This Contract constitutes the sole and only agreement of the parties and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.

Time of Essence

8.06. Time is of the essence in this Contract.

Gender

8.07. Words of any gender used in this Contract shall be held and construed to include any other gender, and words in the singular number shall be held to include the plural, and vice versa, unless the context requires otherwise.

Memorandum of Contract

8.08. Upon request of either party, the parties shall promptly execute a memorandum of this Contract suitable for filing of record.

Compliance

8.09 In accordance with the requirements of Section 20 of the Texas Real Estate License Act, Purchaser is hereby advised that it should be furnished with or obtain a policy of title insurance or Purchaser should have the abstract covering the Property examined by an attorney of Purchaser's own selection.

Effective Date

8.10 This Contract shall be effective as of the date it is approved by the Williamson County Commissioner's Court, which date is indicated beneath the Judge's signature below.

Counterparts

8.11 This Contract may be executed in any number of counterparts, which may together constitute the Contract. Signatures transmitted by facsimile may be considered effective as originals for purposes of this Contract.

SELLER:

Norman E. Fuessel, Sole Trustee of
the N.E. & N.A. Fuessel Living Trust

Address: _____

Norman E. Fuessel, Sole Trustee of the
Fuessel Family Trust

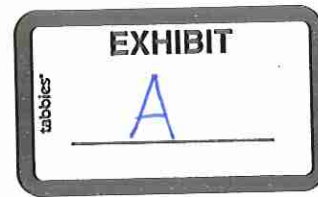
Address: _____

PURCHASER:

COUNTY OF WILLIAMSON

By: _____
Dan A. Gattis, County Judge
Date: _____

Address: 710 Main Street
Suite 101
Georgetown, Texas 78626



METES AND BOUNDS DESCRIPTION

FOR A 14.115-ACRE TRACT OF LAND SITUATED IN THE JOHN THOMAS SURVEY, ABSTRACT NO. 610, WILLIAMSON COUNTY, TEXAS, BEING A PORTION OF A CALLED 219.99 ACRE TRACT DESCRIBED AS TRACT ONE, AND A PORTION OF A CALLED 220.09 ACRE TRACT DESCRIBED AS TRACT TWO IN A WARRANTY DEED TO NORMAN E. FUESSEL, SOLE TRUSTEE, OF THE FUESSEL FAMILY TRUST, AS DESCRIBED IN DOCUMENT NO. 9847146 OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS. SAID 14.115-ACRE TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a capped 1/2" iron rod set stamped "Diamond Surveying", being on a point in the easterly boundary line of said Tract Two and the westerly boundary line of a called 130.945 acre tract conveyed to Reed Land Management LTD., recorded in Document No. 2002035897 of the Official Public Records of Williamson County, Texas, for the southeast corner and POINT OF BEGINNING hereof, and from which a 1/2" iron rod found monumenting the southeast corner of said Tract Two and the southwest corner of said 130.945 acre tract bears S21°25'23"E a distance of 3093.06 feet;

THENCE departing the westerly boundary line of said 130.945 acre tract, through the interior of said Tract Two, the following four (4) courses and distances:

- 1) with a curve to the left an arc distance of 1555.76 feet, said curve having a radius of 8399.98 feet, a central angle of 10°36'42", and a long chord which bears S67°48'41"W for a distance of 1553.54 feet to a capped 1/2" iron rod set stamped "Diamond Surveying";
- 2) S62°30'20"W for a distance of 403.57 feet to a capped 1/2" iron rod set stamped "Diamond Surveying";
- 3) S62°30'17"W for a distance of 1028.32 feet to a capped 1/2" iron rod set stamped "Diamond Surveying";
- 4) S17°30'17"W for a distance of 103.13 feet to a capped 1/2" iron rod set stamped "Diamond Surveying", in the easterly right-of-way line of F.M. 1660 (right-of-way width varies) as conveyed to the State of Texas, recorded in Volume 476, Page 568 of the Deed Records of Williamson County, Texas, for the southwest corner of the herein described tract, from which a TxDOT Type 1 concrete monument found monumenting said easterly right-of-way line bears S21°30'19"E for a distance of 1189.97 feet;

THENCE N21°30'19"W with said easterly right-of-way line for a distance of 332.32 feet to a capped 1/2" iron rod set stamped "Diamond Surveying", for the northwest corner of the herein described tract, from which a TxDOT Type 1 concrete monument found monumenting said easterly right-of-way line bears, N21°30'19"W for a distance of 457.17 feet to a calculated point and N21°42'19"W for a distance of 2226.48 feet;

THENCE departing said easterly right-of-way line, through the interior of said Tract One and Tract Two, the following four (4) courses and distances:


- 1) S72°29'43"E for a distance of 81.43 feet to a capped 1/2" iron rod set stamped "Diamond Surveying";
- 2) N62°30'17"E for a distance of 1008.98 feet to a capped 1/2" iron rod set stamped "Diamond Surveying";
- 3) N62°30'20"E for a distance of 403.57 feet to a capped 1/2" iron rod set stamped "Diamond Surveying", at the beginning of a curve to the right;
- 4) with said curve to the right an arc distance of 1576.95 feet, said curve having a radius of 8599.98 feet, a central angle of 10°30'22", and a long chord which bears N67°45'31"E for a distance of 1574.74 feet to a capped 1/2" iron rod set stamped "Diamond Surveying", in the easterly boundary line of said Tract One and the westerly boundary line of said 130.945 acre tract, for the northeast corner of the herein described tract, from which a T-Post found monumenting the northeast corner of said Tract One and the northwest corner of said 130.945 acre tract bears N21°24'57"W for a distance of 2802.72 feet;

THENCE S21°25'02"E with the westerly boundary line of said 130.945 acre tract and the easterly boundary line of said Tract One for a distance of 162.66 feet to a 1" iron pipe found monumenting the southeast corner of said Tract One and the northeast corner of said Tract Two;

THENCE S21°25'23"E with the westerly boundary line of said 130.945 acre tract and the easterly boundary line of said Tract Two for a distance of 37.96 feet to the to POINT OF BEGINNING hereof and containing 14.115 acres of land more or less.

BEARING BASIS: NAD-83(1993), TEXAS CENTRAL (4203), STATE PLANE SYSTEM. All distances are surface distances. Combined Scale Factor used for this survey is 1.00012.

A Sketch of Survey has been prepared to accompany this metes and bounds description.

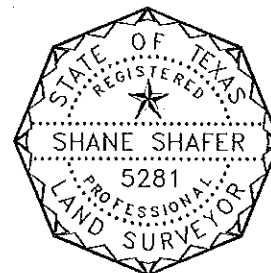
 **DIAMOND SURVEYING, INC.**
P.O. BOX 1937, GEORGETOWN, TX 78627
(512) 931-3100



April 5, 2011

SHANE SHAFER, R.P.L.S. NO. 5281

DATE



SURVEY OF 14.115 ACRES
OUT OF THE JOHN THOMAS SURVEY,
ABSTRACT NO. 610
WILLIAMSON COUNTY, TEXAS

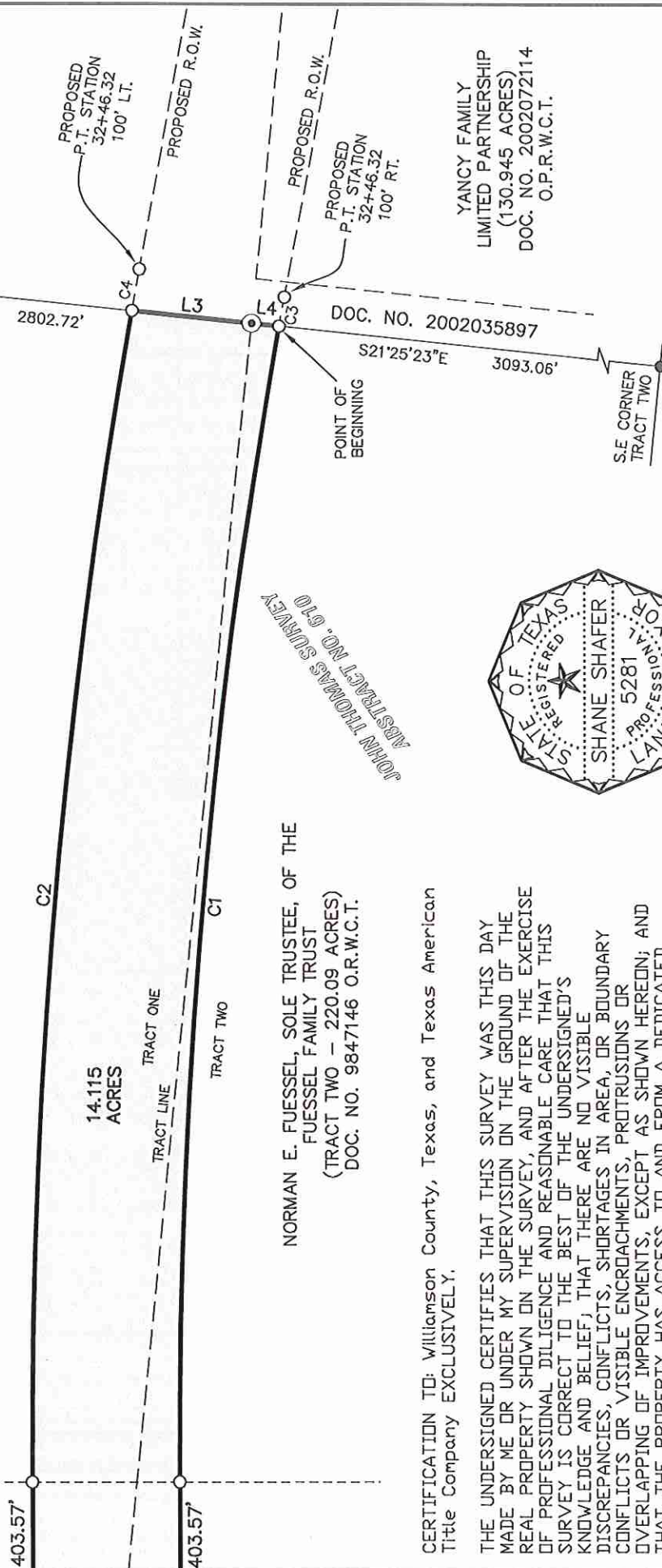
| CURVE TABLE | | | | |
|-------------|----------|----------|-----------|-------------|
| CURVE | RADIUS | LENGTH | DELTA | CHORD BRG. |
| C1 | 8399.98' | 1555.76' | 10°36'42" | S67°48'41"W |
| C2 | 8599.98' | 1576.95' | 10°30'22" | N67°45'31"E |
| C3 | 8399.98' | 39.68' | 0°16'14" | N73°15'09"E |
| C4 | 8599.98' | 56.48' | 0°22'35" | N73°11'59"E |

| LINE TABLE | | DISTANCE |
|------------|-------------|----------|
| LINE | BEARING | |
| L1 | S17°30'17"W | 103.13' |
| L2 | S72°29'43"E | 81.43' |
| L3 | S21°25'02"E | 162.66' |
| L4 | S21°25'23"E | 37.96' |

SCALE: 1" = 200'

MATCHLINE SHEET 1
MATCHLINE SHEET 2

NORMAN E. FUESSEL, SOLE TRUSTEE, OF THE
FUESSEL FAMILY TRUST
(TRACT ONE - 219.99 ACRES)
DOC. NO. 9847146 O.R.W.C.T.



CERTIFICATION TO: Williamson County, Texas, and Texas American
Title Company EXCLUSIVELY.

THE UNDERSIGNED CERTIFIES THAT THIS SURVEY WAS THIS DAY
MADE BY ME OR UNDER MY SUPERVISION ON THE GROUND OF THE
REAL PROPERTY SHOWN ON THE SURVEY, AND AFTER THE EXERCISE
OF PROFESSIONAL DILIGENCE AND REASONABLE CARE THAT THIS
SURVEY IS CORRECT TO THE BEST OF THE UNDERSIGNED'S
KNOWLEDGE AND BELIEF; THAT THERE ARE NO VISIBLE
DISCREPANCIES, CONFLICTS, SHORTAGES IN AREA, OR BOUNDARY
CONFLICTS OR VISIBLE ENCROACHMENTS, PROTRUSIONS OR
OVERLAPPING OF IMPROVEMENTS, EXCEPT AS SHOWN HEREON; AND
THAT THE PROPERTY HAS ACCESS TO AND FROM A DEDICATED
ROADWAY, EXCEPT AS SHOWN HEREON.

Shane Shafer
SHANE SHAFER, R.P.L.S. NO. 5281 DATE APRIL 5, 2011

DIAMOND SURVEYING, INC.
P.O. BOX 1937, GEORGETOWN, TX 78627
(512) 931-3100

SURVEY OF 14.115 ACRES
OUT OF THE JOHN THOMAS SURVEY,
ABSTRACT NO. 610
WILLIAMSON COUNTY, TEXAS

160' WIDE
ONCOR ELECTRIC DELIVERY COMPANY LLC
SALADO-HUTTO 345KV TRANSMISSION LINE
EASEMENT AND RIGHT-OF-WAY
DOC. NO. 2009068282 O.P.R.W.C.T.

JOHN THOMAS SURVEY
ABSTRACT NO. 610

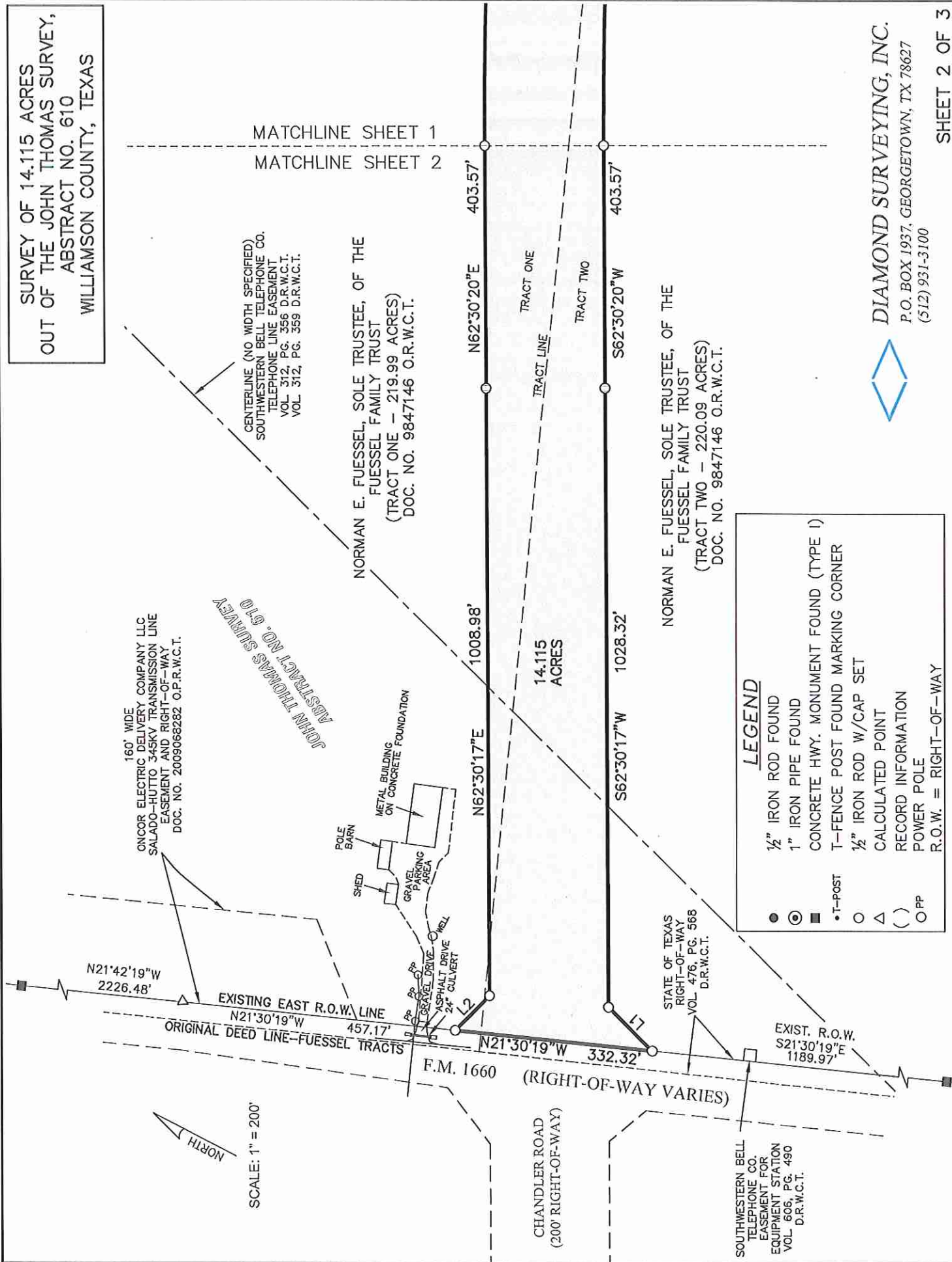
CENTERLINE (NO WIDTH SPECIFIED)
SOUTHWESTERN BELL TELEPHONE CO.
TELEPHONE LINE EASEMENT
VOL. 312, PG. 356 D.R.W.C.T.
VOL. 312, PG. 359 D.R.W.C.T.

NORMAN E. FUESSEL, SOLE TRUSTEE, OF THE
FUESSEL FAMILY TRUST
(TRACT ONE - 219.99 ACRES)
DOC. NO. 9847146 O.R.W.C.T.

NORMAN E. FUESSEL, SOLE TRUSTEE, OF THE
FUESSEL FAMILY TRUST
(TRACT TWO - 220.09 ACRES)
DOC. NO. 9847146 O.R.W.C.T.

LEGEND

- 1/2" IRON ROD FOUND
- 1" IRON PIPE FOUND
- CONCRETE HWY. MONUMENT FOUND (TYPE I)
- T-FENCE POST FOUND MARKING CORNER
- 1/2" IRON ROD W/CAP SET
- CALCULATED POINT
- RECORD INFORMATION
- POWER POLE
- R.O.W. = RIGHT-OF-WAY



DIAMOND SURVEYING, INC.
P.O. BOX 1937, GEORGETOWN, TX 78627
(512) 931-3100

SURVEY OF 14.115 ACRES
OUT OF THE JOHN THOMAS SURVEY,
ABSTRACT NO. 610
WILLIAMSON COUNTY, TEXAS

GENERAL NOTES:

1. The tract shown hereon lies within Flood Zone "X" unshaded (areas determined to be outside the 0.2% annual chance floodplain) according to Flood Rate Map for Williamson County, Texas, Map No. 48491c0510 E dated September 26, 2008.
2. Bearing Basis: Texas State Plane Coordinate System, Central Zone, NAD 83 HARN (93). Distances shown hereon are surface. A metes and bounds description has been prepared to accompany this survey sketch.

TITLE COMMITMENT NOTES

The Surveyor has reviewed Commitment for Title Insurance GF No. 9691-10-1283 issued by Title Resources Guaranty Company, issue date October 21, 2010, with regard to any record easements, right of way or setbacks affecting the subject property.

- 10b) An Electric Utility Easement granted to Texas Power & Light Co., recorded in Volume 281, Page 590, Deed Records of Williamson County, Texas. Does not affect subject tract.
- 10c) A Telephone Line Easement granted to Southwestern Bell Telephone Co., recorded in Volume 312, Page 356, Deed Records of Williamson County, Texas. Affects subject tract as shown hereon.
- 10d) A Telephone Line Easement granted to Southwestern Bell Telephone Co., recorded in Volume 312, Page 359, Deed Records of Williamson County, Texas. Affects subject tract as shown hereon.
- 10e) An Electric Utility Easement granted to Texas Power & Light Co., recorded in Volume 381, Page 144, Deed Records of Williamson County, Texas. Can not be located by description.
- 10f) An Electric Utility Easement granted to Texas Power & Light Co., recorded in Volume 422, Page 613, Deed Records of Williamson County, Texas. Can not be located by description.
- 10g) A Water Line Easement granted to Jonah Water Supply Corp., recorded in Volume 563, Page 691, Deed Records of Williamson County, Texas. Blanket type Easement, may affect subject tract.
- 10h) A Communication Systems Station Easement granted to Southwestern Bell Telephone Co., recorded in Volume 606, Page 490, Deed Records of Williamson County, Texas. Does not affect subject tract.
- 10i) An Electric and Telephone Line Easement granted to Texas Power & Light Co. and Central Telephone CO., recorded in Volume 711, Page 867, Deed Records of Williamson County, Texas. Does not affect subject tract.
- 10j) An Electric and Communication Lines Easement granted to Oncor Electric Delivery Co., LLC, recorded in Document No. 2009068282, Official Public Records of Williamson County, Texas. Does not affect subject tract.



DIAMOND SURVEYING, INC.
P.O. BOX 1937, GEORGETOWN, TX 78627
(512) 931-3100

B

41

SHEET 3 OF 18

ROADWAY PLAN & PROFILE
STA. 25+00 - STA. 37+00

CHANDLER ROAD PHASE III-A
F.M. 1660 TO
P.T. AT STA. 209+92.30
WILLIAMSON COUNTY, TEXAS

S. D. KALLMAN, L.P.
Engineers and Environmental Consultants
Type C Firm Registration No. F-516
1106 South Moysa, Suite 100
Round Rock, TX, 78664
Phone: (512) 210-4404
Fax: (512) 210-1658

DATE: APRIL 2010
SUBTOTAL: 50K
OFFICER BY: JOW
GRAND BY: CMT
DISPATCH BY: CMT

| | | | | |
|---------|--|--|--|--|
| AD 3000 | | | | |
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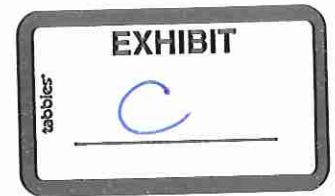
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SPECIAL WARRANTY DEED
Chandler Road (Phase IIIA) Right of Way

THE STATE OF TEXAS

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COUNTY OF WILLIAMSON

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

WHEREAS, Williamson County, Texas is authorized to purchase and receive land and such other property rights deemed necessary or convenient for the construction, expansion, enlargement, extension, improvement, or operation of a portion of the proposed Chandler Road roadway improvements ("Project"); and,

WHEREAS, the acquisition of the hereinafter-described premises has been deemed necessary or convenient for the construction, expansion, enlargement, extension, improvement, or operation of the Project;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That NORMAN E. FUESSEL, SOLE TRUSTEE OF THE N.E. & N.A. FUESSEL LIVING TRUST dated October 18, 1996, and NORMAN E. FUESSEL, SOLE TRUSTEE OF THE FUESSEL FAMILY TRUST dated January 1, 1998, hereinafter referred to as Grantor, whether one or more, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration to Grantor in hand paid by Williamson County, Texas, receipt and sufficiency of which is hereby acknowledged, and for which no lien is retained, either expressed or implied, have this day Sold and by these presents do Grant, Bargain, Sell and Convey unto Williamson County, Texas all those certain tracts or parcels of land lying and being situated in the County of Williamson, State of Texas, along with any improvements thereon, being more particularly described as follows:

All of that certain 14.115 acres of land, more or less, situated in the John Thomas Survey, Abstract No. 610, Williamson County, Texas; being more fully described by metes and bounds in Exhibit "A", attached hereto and incorporated herein (Parcel 1);

RESERVATIONS FROM AND EXCEPTIONS TO CONVEYANCE AND WARRANTY:

Easements and rights-of-way of record; all presently recorded restrictions, reservations, covenants, conditions, oil, gas or other mineral leases, mineral severances, and other instruments, other than liens and conveyances, that affect the property; rights of adjoining owners in any walls and fences situated on a common boundary; and any encroachments or overlapping of improvements.

Grantor reserves all of the oil, gas and other minerals in and under the land herein conveyed but waive all rights of ingress and egress to the surface thereof for the purpose of exploring, developing, mining or drilling or pumping the same; provided, however, that operations for exploration or recovery of any such minerals and water shall be permissible so long as all surface operations in connection therewith are located at a point outside the acquired parcel and upon the condition that none of such operations shall be conducted so near the surface of said land as to interfere with the intended use thereof or in any way interfere with, jeopardize, or endanger the facilities of Williamson County or create a hazard to the public users thereof; it being intended, however, that nothing in this reservation shall affect the title and the rights of Grantee to take and use without additional compensation any, stone, earth, gravel, caliche, iron ore, gravel or any other road building material upon, in and under said land for the construction and maintenance of Chandler Road, but shall not be used or exported from the Property for any other purpose.

TO HAVE AND TO HOLD the premises herein described and herein conveyed together with all and singular the rights and appurtenances thereto in any wise belonging unto Williamson County, Texas and its assigns forever; and Grantors do hereby bind ourselves, our heirs, executors, administrators, successors and assigns to Warrant and Forever Defend all and singular the said premises herein conveyed unto Williamson County, Texas and its assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof by, through, or under Grantors, but not otherwise.

This deed is being delivered in lieu of condemnation.

IN WITNESS WHEREOF, this instrument is executed on this the ____ day of _____, 2011.

GRANTOR:

Norman E. Fuessel, Sole Trustee of the
N.A. & N.E. Fuessel Living Trust dated
October 18, 1996

Norman E. Fuessel, Sole Trustee of the
Fuessel Family Trust dated January 1, 1998

ACKNOWLEDGMENT

STATE OF TEXAS

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COUNTY OF _____

This instrument was acknowledged before me on this the ____ day of _____, 2011 by Norman E. Fuessel, in the capacity and for the purposes and consideration recited therein.

Notary Public, State of Texas

PREPARED IN THE OFFICE OF:

Sheets & Crossfield, P.C.
309 East Main
Round Rock, Texas

GRANTEE'S MAILING ADDRESS:

Williamson County
c/o County Judge Dan A. Gattis
County Courthouse
701 Main Street
Georgetown, Texas 78626

AFTER RECORDING RETURN TO:

2011-2012 DWI/Drug Court Application Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Melissa Ramos, Adult Probation
Submitted For: Marty Griffith/ Judge Tim Wright
Department: Adult Probation
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take appropriate action regarding a Resolution from the Commissioner's Court supporting the application for the DWI/Drug Court grant from the office of the Governor's Criminal Justice Division. To grant the concept of the DWI/Drug Court with the application for the funding.

Background

The Williamson County CSCD (Adult Probation) with the support of the County Court-at-Law #2, established the DWI/Drug Court in 2006 through the Office of the Governor, Criminal Justice Division. The DWI/Drug Court was created to deal with the offenders charged with misdemeanors involving arrests for drugs and impaired driving. The grant will not burden Williamson County for any additional funds; and funds needed to "march" will be provided through the CSCD.

The grant requires a resolution approved by the presiding County Commissioner's Court supporting the application for DWI/Drug Court grant. The said resolution is attached.

Fiscal Impact

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Attachments

Link: [Court Resolution](#)

Form Routing/Status

Form Started By: Melissa Ramos Started On: 04/20/2011 10:27 AM
 Final Approval Date: 04/20/2011

WILLIAMSON COUNTY COMMISSIONER'S COURT RESOLUTION

WHEREAS, The Williamson County Commissioner's Court finds it in the best interest of the citizens of Williamson County, that the Williamson County DWI/Drug Court be operated for fiscal year 2011- 2012; and

WHEREAS, Williamson County Commissioner's Court agrees to provide applicable matching funds or the said project as required by the Office of the Governor, Criminal Justice Division grant application; and

WHEREAS, Williamson County Commissioner's Court agrees that in the event of loss or misuse of the Criminal Justice Division funds, Williamson County assures that the funds will be returned to the Criminal Justice Division in full.

WHEREAS, Williamson County Commissioner's Court designates the Director of Williamson County CSCD (Adult Probation Department as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that Williamson County Commissioner's Court approves submission of the grant application for the Williamson County DWI/Drug Court to the Office of the Governor, Criminal Justice Division.

Signed by:

Dan Gattis,
County Judge
Williamson County, Texas

Passed and Approved this ____ day _____ of , 2011.

Grant Number: 186506

Professional Services Agreement for Medical Services at WC Jail Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Deborah Wolf, Sheriff
Submitted For: Deborah Wolf
Department: Sheriff
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and consider approving Professional Services Agreement for Medical Services at the Williamson County Jail between the County and Dr. Adam Barta.

Background

This medical services agreement will be effective until December 29, 2011 providing medical doctor services for the Williamson County Jail.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
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Attachments

Link: [Barta Contract](#)

Form Routing/Status

Form Started By: Deborah Wolf Started On: 04/19/2011 03:56 PM
Final Approval Date: 04/20/2011



**WILLIAMSON COUNTY
PROFESSIONAL SERVICES AGREEMENT
FOR MEDICAL SERVICES AT THE WILLIAMSON COUNTY JAIL**

This Agreement ("Agreement") is entered into between Williamson County, Texas, hereinafter referred to as COUNTY, and Adam Barta, M.D., hereinafter referred to as PROVIDER, for the purpose of providing medical services for the inmates of the Williamson County Jail, hereinafter referred to as JAIL, which the Commissioners Court finds serves a public purpose and serves the public welfare of the citizens of Williamson County.

**I.
SCOPE OF SERVICES**

PROVIDER shall provide medical services as a physician licensed to practice medicine in the State of Texas for the inmates of the JAIL. All services by PROVIDER shall be performed according to the regularly accepted standards of medical care in the State of Texas.

PROVIDER shall have a duty to immediately notify COUNTY of any complaint, investigation, or adverse action taken against PROVIDER concerning his license to practice medicine in the State of Texas.

PROVIDER shall be physically present in the JAIL infirmary to provide medical services for up to 12 hours per week for 48 weeks. PROVIDER will schedule these hours subject to the reasonable requests of the COUNTY through its jail staff or other authorized representative. PROVIDER shall have a duty to notify COUNTY through its jail staff in writing of any times when PROVIDER will not be available to provide medical services and will assist COUNTY in locating a suitable substitute. COUNTY shall be able to accept or reject such proposed substitute at its sole discretion and PROVIDER remains obligated to provide services under this Agreement until an acceptable substitute is available.

PROVIDER will provide out-patient medical attention to all inmates requiring such attention. These medical services shall include, but are not limited to, follow-up on all

lab tests, radiographs, and all inmates who have had medical attention outside of the jail infirmary.

PROVIDER will be under no obligation to provide inpatient care, hospitalization, or specialty medical services which are beyond PROVIDER's expertise. However, PROVIDER shall immediately inform COUNTY through its jail staff in writing of the need for inpatient care, hospitalization, or specialty medical services in the treatment of any inmate.

PROVIDER will provide consultation to the Lead Paramedic of the Williamson County Jail Infirmary and other jail staff on all questions of out-patient medical care.

PROVIDER will develop and write standing orders for use by the jail staff in the handling of the medical needs of the inmates.

PROVIDER will be available for phone consultation by jail staff at any time unless PROVIDER has followed the notice requirement and substitute physician procedure outlined above for any periods when PROVIDER will not be available for phone consultation.

II. TERM

This Agreement shall become effective as of December 30, 2010, and continue thereafter until December 29, 2011. Either party may terminate this Agreement at any time for any reason (or without cause) on sixty days prior written notice to the other party. In the event that COUNTY and PROVIDER wish to extend this Agreement for additional one (1) year terms following the initial term, the parties shall execute a written agreement evidencing each party's desire to extend the Agreement.

III. COST

COUNTY agrees to pay PROVIDER and PROVIDER agrees to accept the total sum of \$6,000.00 each month for the services described under "SCOPE OF SERVICES." This monthly amount may be modified by agreement of the parties at the beginning of each subsequent fiscal year of the COUNTY.

Any violation of the provisions of this Agreement by PROVIDER shall be grounds for withholding payment by the COUNTY until the violation is resolved to the satisfaction of the COUNTY.

Any travel costs associated with services provided herein is to be handled separately from this Agreement, and must be approved in writing by the Sheriff or his designated Chief or Assistant Chief Deputy prior to PROVIDER incurring travel costs if such costs are requested to be reimbursed by COUNTY.

IV.
CONFIDENTIALITY

All information regarding PROVIDER's work under this Agreement shall be held in strictest confidence unless pre-approved in writing by COUNTY. PROVIDER agrees to read and follow the COUNTY's "HIPAA PRIVACY COMPLIANCE MANUAL FOR TEXAS COUNTIES" regarding the use of inmate medical information.

V.
AGENCY-INDEPENDENT CONTRACTOR

Neither the COUNTY nor any employee thereof is an agent of PROVIDER and neither PROVIDER nor any employee thereof is an agent of the COUNTY. This agreement does not and shall not be construed to entitle either party or any of their respective employees, if applicable, to any benefit, privilege, or other amenities of employment by the other party.

VI.
DUTY TO REPRESENT/INDEMNITY/INSURANCE

COUNTY agrees to provide legal representation and indemnify, to the extent allowed by Texas law, PROVIDER in the event of legal action taken against PROVIDER on the basis of the medical services provided to the inmates of the JAIL in the performance of this Agreement. COUNTY shall have full authority to defend, negotiate, or settle any such claims at the sole discretion of the COUNTY. PROVIDER shall fully assist and participate, without cost to COUNTY, in the defense, negotiation, or settlement of any such claims, and such assistance and participation shall include consultation with COUNTY and opinion testimony as needed on medical questions and issues. Provider shall also furnish, without cost to COUNTY, consultation and opinion testimony on medical questions and/or issues for legal actions against COUNTY or COUNTY's officials related to medical services provided to inmates on claims and/or suits that do not include PROVIDER as a named defendant. COUNTY reserves the right to withdraw its representation and indemnification of PROVIDER in the event PROVIDER fails to assist and participate in the defense, negotiation, or settlement of any such claims.

COUNTY may fulfill its legal representation and indemnification obligations, to the extent allowed by law, under this Agreement through insurance or other means at its sole discretion.

During the term of this Agreement, COUNTY hereby agrees to provide the policy of insurance attached hereto as Exhibit "A" (said exhibit provides the coverage limits of the Policy) and PROVIDER acknowledges and agrees that such policy and coverage limits is sufficient and adequate. In the event that COUNTY and/or PROVIDER are sued for the services provided under this Agreement and counsel is provided through the said insurance policy, COUNTY shall not be required to provide counsel for PROVIDER in

addition to the counsel that is provided under the insurance policy. Furthermore, COUNTY shall have no obligation to provide legal representation or indemnify PROVIDER for any legal action which does not arise from PROVIDER's services under this Agreement or to any extent that is not allowed by law.

In the event COUNTY or PROVIDER should terminate the Policy attached hereto in Exhibit "A" by reason of nonrenewal or cancellation, COUNTY shall pay an additional premium equal to 200% of the annual premium for the Policy Period to extend the coverage granted under the Policy for an additional twenty four (24) months to begin immediately upon the effective date of such nonrenewal or cancellation, as further described in Item 9. of the Policy Declarations and as further described in the Extended Reporting Period provision of the terms and conditions of the enclosed Policy. COUNTY and PROVIDER shall comply with all terms and conditions relating to the Extended Reporting Period of the Policy.

VII.

ASSIGNMENT; SUCCESSORS AND ASSIGNS

Neither party may assign, in whole or in part, any interest it may have in this Agreement without the prior written consent of the other party. This Agreement shall be binding upon and inure to the benefit of parties hereto and their respective successors and assigns.

VIII.

THIRD PARTY BENEFICIARY EXCLUDED

No person not a party to this Agreement may bring a cause of action pursuant to this Agreement as a third-party beneficiary. This Agreement may not be interpreted to waive the sovereign immunity of any party to this Agreement to the extent such party may have immunity under Texas law.

IX.

FORCE MAJEURE

If the party obligated to perform is prevented from performance by an act of war, order of legal authority, act of God, or other unavoidable cause not attributable to the fault or negligence of said party, the other party shall grant such party relief from the performance of this Agreement. The burden of proof for the need of such relief shall rest upon the party obligated to perform. To obtain release based on force majeure, the party obligated to perform shall file a written request with the other party.

X.
TERMINATION

This Agreement may be terminated, with or without cause, by either party by providing written notice to the other party at least sixty (60) days prior to the intended date of termination.

XI.
NOTICE

Any notice or other writing required by this Agreement shall be deemed given when personally delivered or mailed by certified or registered United States mail, postage prepaid, addressed as follows:

COUNTY: Williamson County Judge
Dan A. Gattis (or successor)
301 S.E. Inner Loop, Ste. 109
Georgetown, Texas 78626

with copy to: Williamson County Sheriff
James Wilson (or successor)
508 Rock Street
Georgetown, Texas 78626

PROVIDER: Adam Barta, M.D.
4004 Sierra Dr.
Austin, TX 78731

XII.
SEVERABILITY

If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof, but rather this entire Agreement will be construed as if not containing the particular invalid or unenforceable provision or provisions, and the rights and obligation of the parties shall be construed and enforced in accordance therewith. The parties acknowledge that if any provision of this Agreement is determined to be invalid or unenforceable, it is the desire and intention of each that such provision be reformed and construed in such a manner that it will, to the maximum extent practicable, give effect to the intent of this Agreement and be deemed to be validated and enforceable.

XIII.
VENUE AND GOVERNING LAW

Each party to this Agreement hereby agrees and acknowledges that venue and jurisdiction of any suit, right, or cause of action arising out of or in connection with this Agreement shall lie exclusively in either Williamson County, Texas or in the Austin Division of the Western Federal District of Texas. Furthermore, except to the extent that this Agreement is governed by the laws of the United States, this Agreement shall be governed by and construed in accordance with the laws of the State of Texas, excluding, however, its choice of law rules.

XIV.
NO WAIVER OF IMMUNITIES

Nothing in this Agreement shall be deemed to waive, modify or amend any legal defense available at law or in equity to COUNTY, its past or present officers, employees, or agents or employees, nor to create any legal rights or claim on behalf of any third party. COUNTY does not waive, modify, or alter to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Texas and of the United States.

XV.
COUNTY'S RIGHT TO AUDIT

PROVIDER agrees that COUNTY or its duly authorized representatives shall, until the expiration of three (3) years after final payment under this Agreement, have access to and the right to examine and photocopy any and all books, documents, papers and records of PROVIDER which are directly pertinent to the services to be performed under this Agreement for the purposes of making audits, examinations, excerpts, and transcriptions. PROVIDER agrees that COUNTY shall have access during normal working hours to all necessary PROVIDER facilities and shall be provided adequate and appropriate work space in order to conduct audits in compliance with the provisions of this section. COUNTY shall give PROVIDER reasonable advance notice of intended audits.

XVI.
APPROPRIATION OF FUNDS

COUNTY believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Agreement. PROVIDER understands and agrees that the COUNTY's payment of amounts under this Agreement is contingent on the COUNTY receiving appropriations or other expenditure authority sufficient to allow the COUNTY, in the exercise of reasonable administrative discretion, to continue to make payments under this Agreement.

XVII.
ENTIRE AGREEMENT

This Agreement represents the entire understanding of and between the parties and supersedes all prior representations. This Agreement may not be varied orally, but must be amended by written document of subsequent date duly executed by these parties.

Executed this the _____ day of _____, 2011, to be effective as of the 30th day of December, 2011.

WILLIAMSON COUNTY, TEXAS

Dan A. Gattis
Williamson County Judge

PROVIDER:

By: _____

Printed Name: Adam Barta, M.D.

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Wendy Coco, County Judge
Submitted For: Sheriff Wilson
Department: Sheriff
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take appropriate action regarding the employment and retention of the Law Offices of Charles S. Frigerio, P.C. to represent Williamson County, the Williamson County Sheriff's Department (Office) and any future named Williamson County officers, officials and/or employees in relation to Case No. A11CA 300LY; Michelle Sheffield v. John Doe I, Individually and in his Official Capacity, Williamson County and the Williamson County Sheriff's Department; In the United States District Court, Western District of Texas, Austin Division; and exemption of those attorney services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Wendy Coco
 Started On: 04/21/2011 01:39 PM
 Final Approval Date: 04/21/2011

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Wendy Coco, County Judge
Submitted For: Sheriff Wilson
Department: Sheriff
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take appropriate action regarding the employment and retention of the Law Offices of Charles S. Frigerio, P.C. to represent Williamson County, Daniel Robertson, Michael Baxter and any future named Williamson County officers, officials and/or employees in relation to Civil Action No. 11-278; Will Aguilar v. Williamson County, Texas; Daniel Robertson, and Michael Baxter; In the United States District Court, Western District of Texas, Austin Division; and exemption of those attorney services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Wendy Started On: 04/21/2011 01:40
 Coco PM
 Final Approval Date: 04/21/2011

County Government Works Video Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Connie Watson, County Judge
Submitted For: Connie Watson
Department: County Judge
Agenda Category: Regular Agenda Items

Information

Agenda Item

Review and discuss new video on Williamson County Government produced for County Government Month and potential uses.

Background

As a part of National Association of Counties' initiative to expand the public's awareness of counties, a video was produced by the Public Information Office and the Juvenile Services Training Division to help educate the public about county government during County Government Month. The approximately 22-minute video utilizes county employees explaining what their departments and offices do to help the public, and what they like best about their jobs. The video can be used county elected officials or representatives when speaking to civic or other groups, it will be able to be viewed on the website, and it can be used for school groups and career day events.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Connie Watson Started On: 04/13/2011 05:26 PM
 Final Approval Date: 04/14/2011

Burn Ban for 4-26-11

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: John Sneed, EMS
Submitted For: John Sneed
Department: EMS
Agenda Category: Regular Agenda Items

Information

Agenda Item

To discuss and consider extending the current County Burn Ban.

Background

Even if it should rain this week I think we will have to extend the burn ban. I will have updated information for you on Tuesday. This is shaping up to be a very long fire season.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: John Sneed Started On: 04/19/2011 01:54 PM
Final Approval Date: 04/19/2011

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Wendy Coco, County Judge
Department: County Judge
Agenda Category: Regular Agenda Items

Information**Agenda Item**

Discuss and take appropriate action concerning a take home vehicle for the Emergency Management Coordinator.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Take Home Vehicle - Jarred](#)

Form Routing/Status

Form Started By: Wendy Started On: 04/21/2011 10:06
Coco AM
Final Approval Date: 04/21/2011



March 16, 2011

Dan Gattis
County Judge
Williamson County
701 Main St.
Georgetown, TX 78626

Judge Gattis,

Please accept this letter and accompanying documentation as a formal request for a county take home vehicle. The current Williamson County Budget Order does not specify my position as having been authorized for a take home vehicle, which I think is part too my responsibilities being previously performed by the Director of EMS, John Sneed. When the Emergency Management responsibilities were placed into the new department consideration for a vehicle may or may not have been addressed. Since taking the position I have been required to utilize my personal vehicle to respond to emergencies, whether to pick-up a county vehicle for scene responses or for EOC activations. I have attached a copy of my CAD report for the past twenty-six months in which I have been assigned to eighty incidents. This does not include times in which I return to work during extreme weather events to monitor situations and prepare for potential EOC activations.

With the frequency of my responses I feel that I bear the burden for all liabilities while responding on behalf of Williamson County. My personal vehicle is not equipped for response nor does it contain needed equipment, references or personal protective equipment. My fear is that in the event of an accident regardless of cause, I will be held liable and that my insurance will not cover the collision due to the nature of the circumstances.

I ask that you and the commissioners please review this request and take the appropriate actions to provide me with the tools necessary to facilitate my responsibilities as the Emergency Management Coordinator for Williamson County and reduce the liability to myself and my family.

Sincerely,

Jarred Thomas
Emergency Management Coordinator

Cc:
John Sneed

OFFICE OF EMERGENCY MANAGEMENT

WILLIAMSON COUNTY • 303 MARTIN LUTHER KING ST • GEORGETOWN, TX 78626
(512) 943-3747 • FAX (512) 943-1268



Implementation Process

Currently the only vehicle assigned to Emergency Management is a vehicle that was grant funded with specific use guidelines and requirements. One in general is that the vehicle not be used for "Executive Transport", which in my situation would violate the use guidelines as I cannot guarantee that during an actual Chemical, Biological, Radiological, Nuclear, or Explosive (CBRNE) event that the vehicle would respond as required. My responsibilities, as the Emergency Management Coordinator, require me to stay and manage the Williamson County EOC.

In lieu of requesting the purchase of a new vehicle Marty Herrin, Hazardous Materials Chief, has agreed to a vehicle swap to facilitate this request. Due to the roles and responsibilities of the Hazardous Materials Department the vehicle can be permanently assigned without violating the "Vehicle Usage Guidance". In fact by allowing this transfer, the vehicle will be performing the role for which it was originally intended. Both vehicles are of similar size, capacity, functionality which will allow for a smooth transition and no major modifications.

Attachments:

Vehicle Use Guidance
Response Log

OFFICE OF EMERGENCY MANAGEMENT

WILLIAMSON COUNTY • 303 MARTIN LUTHER KING ST • GEORGETOWN, TX 78626
(512) 943-3747 • FAX (512) 943-1268



GDEM –SAA Information Bulletin
No. 1 June 16, 2006

To: All Council of Governments
All Texas State Homeland Security Grant Program Points of Contact

From: Jack Colley
Chief, Division of Emergency Management

Subject: GDEM – SAA Homeland Security Grant Program (HSGP) Equipment
Management Guideline– Use of Grant-Funded Vehicles

Purpose: To provide clarification in the proper use of grant-funded vehicles

The issue has been raised as to the extent of use for vehicles approved for chemical, biological, radiological, nuclear and explosive (CBRNE) response efforts that are purchased with funds from the Office of Grants and Training (OGT).

The terms and conditions listed in this statement have been the understood policy of the Governor's Division of Emergency Management/State Administrative Agency (GDEM/SAA) regarding the storage, maintenance and use of CBRNE response vehicles acquired through OGT funding. This statement lists these terms and conditions in written form to ensure standardization and consistency for the possession and use of these vehicles. The policy does not replace or amend any existing agreement or similar accord relating to management of CBRNE vehicles created by or recognized by the GDEM/SAA.

The agency in possession of the CBRNE response vehicle agrees to:

1. Hold and safeguard the vehicle and make it available for CBRNE response.
2. Use the vehicle to transport CBRNE response equipment and personnel to the incident site. In addition, general purpose (non-emergency response) use of the CBRNE vehicle is prohibited other than as outlined within this policy statement.
 - a. *"OGT encourages dual use of vehicles, which means that units can respond to a variety of events, including but not limited to, medical and/or biological events. However, the vehicle must first and foremost be available in case of a CBRNE incident. As a point of clarification, "dual purpose" is not to be interpreted as both emergency use and everyday use. Everyday use would be considered "supplanting", i.e. daily patrols, etc. Jurisdictions cannot supplant any vehicle or equipment already budgeted with local funds*
 - b. *OGT expects vehicles to be used for training, exercises, emergency/catastrophic events and special use only. Special use is defined as: used for short period of time or alert duty*

(on-call). Training can include monthly responses for checking maintenance and viability of equipment and staff preparedness.

- c. Federal guidance prohibits the use of CBRNE response vehicles for executive transportation.
3. Follow the priority of use policy as established by the GDEM/SAA, generally defined as:
 - a. Local emergencies, State, and Federally declared disasters
 - b. Other agency emergencies pursuant to a mutual aid request
 - c. Local training and exercises
 - d. Other agency mutual aid training and exercises
 - e. State training and exercises
4. Allow the vehicle to be operated only by trained personnel who are (a) on official duty, (b) designated volunteer of the holding jurisdiction or (c) designated personnel who fall under an official mutual agreement, unless it has been transferred to another jurisdiction with the expressed prior consent of the GDEM/SAA.
5. Conduct appropriate and effective preventative maintenance and keep the vehicle in good operating condition at all times and coordinate insurance, fuel, oil and other maintenance consumables and all major repairs.
6. Use and operate the vehicle in compliance with state laws. In addition, the vehicle will not be operated in a negligent or reckless manner.
7. Use vehicle operator's log to track mileage/hours and usage.
8. In cases where a vehicle is assigned to an individual, the use of the vehicle is limited to activities directly related to the response team. Use of the vehicle for personal activities is strictly prohibited.
9. Make available the vehicle for inspection by a designated official of the GDEM/SAA.
10. Allow GDEM/SAA the right to reassign the CBRNE response vehicle if it is deemed that the jurisdiction in possession of the vehicle has not complied with the conditions as outlined in this and other grantee policy statements. The jurisdiction may, of its own, relinquish the vehicle back to the GDEM/SAA at any time.

In an effort to maximize the use of funds, OGT supports dual-use equipment purchases. While the purchase of a vehicle must be tied directly to an identified need in the state strategy, we do not expect it to sit in a lot unused. A person assigned to a HazMat vehicle may use that vehicle, as long as they are on-call and available for any CBRNE situation that may arise. The vehicles primary function must be to respond to CBRNE incidents.

Should you have any additional questions, please feel free to contact the Governor's Division of Emergency Management (GDEM)/State Administrative Agency (SAA) by phone at (512) 424-7802, by e-mail to Ben.Patterson@txdps.state.tx.us or by fax at (512) 424-7825.

Williamson
 Call Activity During the Period 01/01/2009 to 03/10/2011
 The Software Group, INC. Officer: THOMAS, JARRED OEM

| Inc ID | Case # | Offense/Disposition | Off Date Location/Addr | Recvd | Notif | Arrvd | Clear | Resp | Total |
|---------|-------------|--------------------------------|---|-------|-------|-------|-------|-------|-------|
| 1861003 | C09-01-1495 | DISTURBANCE (OTHER) | 01/06/09 1833 E FM 487/1833 E FM 487 | 19:38 | 20:28 | 00:50 | | | |
| | | CANCEL | | | | | | | |
| 1864513 | C09-01-5005 | 67 OUTSIDE FIRE | 01/19/09 /CR 196 @ PVR 916 | 16:22 | 16:22 | 16:33 | 00:00 | 00:11 | |
| | | ADVISED | | | | | | | |
| 1864856 | C09-01-5348 | 69 STRUCTURE FIRE | 01/20/09 1460 CR 314/1460 CR 314 | 16:32 | 16:32 | 19:26 | 00:00 | 02:53 | |
| | | OFFENSE REPORT | | | | | | | |
| 1866461 | C09-01-6953 | 69 STRUCTURE FIRE | 01/26/09 /3600 CR 329 | 17:44 | 18:50 | 19:04 | 01:06 | 01:19 | |
| | | OFFENSE REPORT | | | | | | | |
| 1866721 | C09-01-7213 | INFORMATION | 01/27/09 JARRELL HIGH SCHOOL/1100 W FM | 17:33 | 17:39 | 17:40 | 00:00 | | |
| | | ADVISED | | | | | | | |
| 1867653 | C09-01-8145 | WELFARE CONCERN (AT HOME) | 01/31/09 12342 HUNTERS CHASE DR 2927/12 | 03:43 | 04:47 | 07:41 | 01:04 | 03:57 | |
| | | OFFENSE REPORT | | | | | | | |
| 1872988 | C09-02-5075 | 67 OUTSIDE FIRE | 02/18/09 /CR 404 @ REGINA DR | 15:15 | 15:38 | 00:23 | | | |
| | | ADVISED | | | | | | | |
| 1873579 | C09-02-5666 | 29 TRAFFIC/TRANSPORTATION ACCI | 02/20/09 /UNIVERSITY @ N AW GRIMES BLVD | 17:05 | 17:06 | 17:15 | 00:00 | 00:09 | |
| | | ADVISED | | | | | | | |
| 1874733 | C09-02-6820 | OTHER AGENCY (ASSIST) | 02/24/09 BARTLETT STATE JAIL/1018 ARNOL | 23:09 | 01:16 | 02:07 | | | |
| | | REFERRED TO | | | | | | | |
| 1875208 | C09-02-7295 | 67 OUTSIDE FIRE | 02/26/09 /FM 2268 @ ARMSTRONG | 15:23 | 19:28 | 04:05 | | | |
| | | OFFENSE REPORT | | | | | | | |
| 1875863 | C09-02-7950 | 65 MUTUAL AID/ASSIST | 02/28/09 BASTROP/SH 71 @ COTTLE TOWN RD | 15:41 | 00:46 | 09:04 | | | |
| | | OFFENSE REPORT | | | | | | | |
| 1876028 | C09-03-0039 | 65 MUTUAL AID/ASSIST | 03/01/09 BASTROP CO SO/200 JACKSON ST | 06:53 | 19:59 | 13:06 | | | |
| | | ADVISED | | | | | | | |
| 1883056 | C09-03-7067 | INFORMATION | 03/25/09 WCSO/508 S ROCK ST | 17:52 | 20:49 | 02:56 | | | |
| | | ADVISED | | | | | | | |
| 1883217 | C09-03-7228 | OTHER AGENCY (ASSIST) | 03/26/09 /MARKLAWN LN @ BAXENDALE ST | 05:00 | 05:02 | 05:53 | 09:50 | 00:50 | 04:47 |
| | | ADVISED | | | | | | | |
| 1887688 | C09-04-2676 | 60 GAS LEAK (NATURAL & LP GASE | 04/09/09 CVS PHARMACY/11725 N FM 620 | 16:36 | 16:36 | 00:00 | | | |
| | | CANCEL | | | | | | | |
| 1891076 | C09-04-6164 | 69 STRUCTURE FIRE | 04/21/09 DANEK HARDWARE AND LUMBER/201 | 01:18 | 05:04 | 03:45 | | | |
| | | OFFENSE REPORT | | | | | | | |
| 1891562 | C09-04-6650 | 67 OUTSIDE FIRE | 04/22/09 /100 PORTER LN | 15:46 | 19:27 | 03:41 | | | |
| | | OFFENSE REPORT | | | | | | | |

| | | | | | | | | |
|---------|-------------|--------------------------------|--|-------|-------|-------|-------|-------------|
| 1893006 | C09-04-8094 | 53 CITIZEN ASSIST/SVC CALL | 04/27/09 /79 CR 130 | 04:58 | 05:49 | 16:26 | 00:50 | 11:27 |
| | | NO OFFENSE | | | | | | |
| 1902984 | C09-05-8697 | ACCIDENT (MINOR) | 05/28/09 /R/R 1431 W OF STONE OAK DR | 07:12 | 07:14 | 07:14 | 07:28 | 00:00 00:14 |
| | | OFFENSE REPORT | | | | | | |
| 1903135 | C09-05-8848 | 68 SMOKE INVESTIGATION (OUTSID | 05/28/09 /1200 FM 2843 | 17:22 | 17:44 | 18:45 | 00:21 | 01:22 |
| | | OFFENSE REPORT | | | | | | |
| 1907669 | C09-06-3416 | INFORMATION | 06/11/09 WCSO/508 S ROCK ST | 19:18 | 19:18 | 00:10 | 00:00 | 04:52 |
| | | ADVISED | | | | | | |
| 1916759 | C09-07-2786 | 67 OUTSIDE FIRE | 07/09/09 /2750 FM 1063 | 12:35 | 13:55 | 01:20 | | |
| | | OFFENSE REPORT | | | | | | |
| 1917370 | C09-07-3397 | EMS/FD STANDBY | 07/11/09 WC REGIONAL PARK/3005 CR 175 | 07:14 | 07:37 | 10:53 | 00:22 | 03:38 |
| | | ADVISED | | | | | | |
| 1917877 | C09-07-3904 | 67 OUTSIDE FIRE | 07/13/09 /1906 GRASSLAND DR | 09:11 | 10:10 | 00:58 | | |
| | | ADVISED | | | | | | |
| 1920281 | C09-07-6308 | SEE COMP (NEEDS AN OFFICER) | 07/20/09 /500 SEMINOLE RD | 23:10 | 23:12 | 23:18 | 23:45 | 00:05 00:33 |
| | | NO OFFENSE | | | | | | |
| 1931643 | C09-08-7801 | INFORMATION | 08/25/09 WCSO/508 S ROCK ST | 18:44 | 20:37 | 23:54 | 01:52 | 05:09 |
| | | OFFENSE REPORT | | | | | | |
| 1931815 | C09-08-7973 | EMS/FD STANDBY | 08/26/09 /716 N MAIN ST | 11:34 | 12:34 | 01:00 | | |
| | | ADVISED | | | | | | |
| 1932053 | C09-08-8211 | INFORMATION | 08/26/09 WCSO/508 S ROCK ST | 21:25 | 23:46 | 02:20 | | |
| | | ADVISED | | | | | | |
| 1932130 | C09-08-8288 | OTHER AGENCY (ASSIST) | 08/27/09 RRI/SD SPORTS COMPLEX/10211 W P | 07:58 | 16:03 | 08:05 | | |
| | | ADVISED | | | | | | |
| 1933378 | C09-08-9536 | OTHER AGENCY (ASSIST) | 08/31/09 BURNET COUNTY SHERIFF OFFICE/1 | 19:49 | 20:08 | 23:10 | 00:18 | 03:20 |

Williamson

S H E R I F F S Y S T E M

12:10pm 10 Mar 2011

Call Activity During the Period 01/01/2009 to 03/10/2011
The Software Group, INC. Officer: THOMAS, JARRED OEM

Page 2

| Inc ID | Case # | Offense/Disposition | Off Date | Location/Addr | Recvd | Notif | Arrvd | Clear | Resp | Total |
|----------------|----------------|-----------------------------|----------|--------------------------------|-------|-------|-------|-------|-------|-------|
| OFFENSE REPORT | | | | | | | | | | |
| 1937117 | C09-09-3431 | TRAFFIC HAZ (HIGH WATER) | 09/11/09 | I/H 36 SB WF @ MM 275 | 12:18 | 16:45 | 04:27 | | | |
| ADVISED | | | | | | | | | | |
| 1937299 | C09-09-3613 | 72 WATER RESCUE | 09/11/09 | E FM 487 N OF CR 303 | 18:57 | 21:46 | 02:49 | | | |
| CANCEL | | | | | | | | | | |
| 1943473 | C09-10-0321 | INFORMATION | 10/01/09 | WCEC/508 S ROCK ST | 20:45 | 22:17 | 01:32 | | | |
| ADVISED | | | | | | | | | | |
| 1946990 | C09-10-3838 | TRAFFIC HAZ (HIGH WATER) | 10/13/09 | WCSO/508 S ROCK ST | 11:17 | 17:26 | 06:08 | | | |
| ADVISED | | | | | | | | | | |
| 194979 | C09-10-6827 | TRAFFIC HAZ (HIGH WATER) | 10/22/09 | WCEC/508 S ROCK ST | 04:20 | 07:03 | 02:42 | | | |
| ADVISED | | | | | | | | | | |
| 1950349 | C09-10-7197 | EMS/FD STANDBY | 10/23/09 | CMB/3151 SE INNER LOOP | 08:49 | 14:59 | 06:10 | | | |
| ADVISED | | | | | | | | | | |
| 1950350 | C09-10-7198 | SEE COMP (NEEDS AN OFFICER) | 10/23/09 | COUNTY MAINTENANCE BARN/3151 S | 08:33 | 08:38 | 08:49 | 00:11 | | |
| CANCEL | | | | | | | | | | |
| 1953874 | C09-11-00634 | 61 HAZMAT | 11/03/09 | BRUSHY CREEK WASTEWATER PLANT/ | 08:36 | 09:04 | 19:16 | 00:27 | 10:39 | |
| ADVISED | | | | | | | | | | |
| 1960917 | C09-11-7677 | 69 STRUCTURE FIRE | 11/25/09 | STORAGE CONNECTION/66 CR 310 | 08:25 | 08:25 | 00:00 | | | |
| ADVISED | | | | | | | | | | |
| 1963411 | C09-12-0864 | 69 STRUCTURE FIRE | 12/03/09 | 210 CHAPARRAL DR/210 CHAPARRAL | 18:49 | 19:33 | 22:49 | 00:44 | 04:00 | |
| OFFENSE REPORT | | | | | | | | | | |
| 1965682 | C09-12-3135 | 17 FALLS | 12/11/09 | 305 MARTIN LUTHER KING JR ST | 14:13 | 14:13 | 14:27 | 00:00 | 00:14 | |
| ADVISED | | | | | | | | | | |
| 1981932 | C10-02-1028 | WELFARE CONCERN (AT HOME) | 02/04/10 | 4405 OAK CREEK RD/4405 OAK CRE | 06:34 | 07:43 | 10:46 | 01:09 | 04:12 | |
| REFERRED TO | | | | | | | | | | |
| 1984164 | C03-10-02-0132 | OTHER AGENCY (ASSIST) | 02/11/10 | 1/1400 BLK MCNEIL RD | 10:40 | 12:40 | 01:59 | | | |
| REFERRED TO | | | | | | | | | | |
| 1986350 | C10-02-5446 | SEE COMP (NEEDS AN OFFICER) | 02/18/10 | GEORGETOWN AIRPORT/500 TERMINA | 13:23 | 13:33 | 18:11 | 00:09 | 04:48 | |
| OFFENSE REPORT | | | | | | | | | | |
| 1988460 | C10-02-7556 | 69 STRUCTURE FIRE | 02/25/10 | 4603 VALLEY VIEW/4603 VALLEY V | 08:25 | 11:30 | 03:05 | | | |
| OFFENSE REPORT | | | | | | | | | | |
| 1989355 | C10-02-8451 | DISTURBANCE (INTOX SUBJECT) | 02/28/10 | 7711 OCONNOR DR/7711 OCONNOR D | 00:47 | 01:43 | 04:30 | 00:56 | 03:43 | |
| REFERRED TO | | | | | | | | | | |
| 1991918 | C10-03-2311 | 61 HAZMAT | 03/08/10 | OAK GROVE RD AT US 183 | 15:25 | 15:44 | 18:26 | 00:18 | 03:00 | |

| OFFENSE REPORT | | | | | | | | | |
|----------------|---------------------|--------------------------------|----------|--------------------------------|-------|-------|-------|-------|-------------|
| 1997172 | C10-03-7565 | TRAFFIC HAZ (HIGH WATER) | 03/24/10 | WCEC/508 S ROCK ST | 05:26 | 05:27 | 00:00 | | |
| | NO OFFENSE | | | | | | | | |
| 2001196 | C10-04-1673 | 61 HAZMAT | 04/06/10 | STATE FARM INSURANCE AUSTIN/89 | 09:28 | 10:07 | 15:18 | 00:39 | 05:50 |
| | SEE ALARM REPORT | | | | | | | | |
| 2004455 | C10-04-4932 | 27 STAB/GUNSHOT/PENETRATING TR | 04/16/10 | /505 MEADOWCREEK CIR | 02:58 | 03:25 | 14:58 | 00:26 | 12:00 |
| | REFERRED TO | | | | | | | | |
| 2004697 | C10-04-5174 | OTHER AGENCY (ASSIST) | 04/16/10 | TEXAS STATE UNIVERSITY/1555 UN | 19:11 | 19:16 | 00:04 | | |
| | NO OFFENSE | | | | | | | | |
| 2004699 | C10-04-5176 | OTHER AGENCY (ASSIST) | 04/16/10 | /S AW GRIMES BLVD AT WILLOW WA | 19:16 | 19:17 | 19:42 | 23:36 | 00:25 04:18 |
| | NO OFFENSE | | | | | | | | |
| 2005836 | C10-04-6313 | 69 STRUCTURE FIRE | 04/20/10 | KITTIE HILL AIRPORT/17851 RONA | 16:23 | 18:44 | 02:20 | | |
| | OFFENSE REPORT | | | | | | | | |
| 2007456 | C10-04-7933 | 69 STRUCTURE FIRE | 04/25/10 | 2065 CR 280/2065 CR 280 | 20:04 | 21:48 | 01:22 | 01:43 | 05:17 |
| | REFERRED TO | | | | | | | | |
| 2010258 | C10-05-1043 | INFORMATION | 05/04/10 | AUSTEX RRTF FULL SCALE EXERCIS | 09:09 | 14:43 | 15:19 | 05:33 | 06:09 |
| | NO OFFENSE | | | | | | | | |
| 2012342 | C10-05-3127 | ACCIDENT (MAJOR) | 05/10/10 | /9350 N US 183 | 22:53 | 23:13 | 01:27 | 00:20 | 02:34 |
| | REFERRED TO | | | | | | | | |
| 2014005 | C10-05-4790 | 31 UNCONSCIOUS/FAINTING (NEAR) | 05/15/10 | /MAYFIELD RANCH BLVD AT RR 143 | 21:07 | 21:07 | 21:25 | 00:00 | 00:17 |
| | REFERRED TO | | | | | | | | |
| 2025093 | C10-06-05541 | SEE COMP (NEEDS AN OFFICER) | 06/17/10 | WCEC/508 S ROCK ST | 05:04 | 13:40 | 08:36 | | |
| | NO OFFENSE | | | | | | | | |
| 2028540 | C10-06-08988 | 67 OUTSIDE FIRE | 06/27/10 | /715 CR 201 | 17:51 | 18:54 | 01:03 | | |
| | SEE ACCIDENT REPORT | | | | | | | | |

Call Activity During the Period 01/01/2009 to 03/10/2011
The Software Group, INC. Officer: THOMAS, JARRED OEM

| Inc ID | Case # | Offense/Disposition | Off Date | Location/Addr | Recvd | Notif | Arrvd | Clear | Resp | Total |
|---------|---------------|---|----------|---------------------------------|-------|-------|-------|-------|-------|-------|
| 2031940 | C10-07-02311 | 125 PUBLIC SERVICE SEE ACCIDENT REPORT | 07/08/10 | /LAKE TRAVIS | 06:53 | 11:12 | 18:03 | 04:18 | 11:09 | |
| 2033517 | C10-07-03888 | 51 AIRCRAFT EMERGENCY NO OFFENSE | 07/13/10 | /5829 CR 100 | 11:37 | 11:40 | 00:02 | | | |
| 2034091 | C10-07-04462 | 51 AIRCRAFT EMERGENCY OFFENSE REPORT | 07/15/10 | /IH 35 EF AT CR 311 | 08:58 | 09:46 | 00:48 | | | |
| 2034501 | C10-07-04872 | EMS/FD STANDBY OFFENSE REPORT | 07/16/10 | OLD SETTLERS PARK/3300 E PALM | 16:49 | 16:49 | 17:22 | 22:40 | 00:33 | 05:50 |
| 2042015 | C10-08-02916 | EMS/FD STANDBY NO OFFENSE | 08/10/10 | DELL DIAMOND/3400 E PALM VALLE | 16:19 | 22:27 | 06:08 | | | |
| 2042505 | C10-08-03406 | 103 ADMINISTRATIVE REFERRED TO | 08/12/10 | CAPCOG/6800 BURLESON RD | 07:04 | 07:12 | 13:59 | 06:47 | | |
| 2046816 | C10-08-07717J | 123 MISSING/ RUNAWAY/ FOUND PE EMS/FD REPORT | 08/25/10 | 111 STABLE OAKS DR/111 STABLE | 22:09 | 22:09 | 22:20 | 00:10 | | |
| 2046886 | C10-08-07787 | 121 MENTAL DISORDER EMS/FD REPORT | 08/25/10 | /111 STABLE OAKS DR | 22:09 | 22:20 | 00:10 | | | |
| 2050916 | C10-09-02103 | TRAFFIC HAZ (HIGH WATER) NO OFFENSE | 09/07/10 | /CR 123 | 18:29 | 21:24 | 02:54 | | | |
| 2051091 | C10-09-02278 | 53 CITIZEN ASSIST/SVC CALL NO OFFENSE | 09/07/10 | /102 BECK ST B | 22:53 | 03:30 | 04:36 | | | |
| 2069526 | C10-11-00472 | 61 HAZMAT EMS/FD REPORT | 11/02/10 | /30115 DIAMOND DOVE TRL | 15:22 | 15:30 | 17:46 | 00:07 | 02:23 | |
| 2069723 | C10-11-00669 | 65 MUTUAL AID/ASSIST EMS/FD REPORT | 11/03/10 | LA GRANGE RAILYARD/1600 N JEFF | 08:31 | 09:05 | 16:57 | 00:33 | 08:25 | |
| 2070795 | C10-11-01741 | 125 PUBLIC SERVICE REFERRED TO | 11/06/10 | 332 BRONCO BLVD/332 BRONCO BLV | 22:14 | 23:43 | 01:29 | | | |
| 2071856 | C10-11-02802 | 125 PUBLIC SERVICE NO OFFENSE | 11/10/10 | CTECC/6900 OLD MANOR RD | 06:05 | 06:41 | 13:37 | 00:35 | 07:31 | |
| 2073894 | C10-11-04840 | 129 SUSPICIOUS PERSON SEE REPORTS | 11/16/10 | DEER PARK MIDDLE SCHOOL/8849 AN | 13:53 | 14:35 | 19:54 | 00:42 | 06:00 | |
| 2098348 | C11-02-00362 | 107 ASSIST OTHER AGENCIES NO OFFENSE | 02/01/11 | WCEC/508 S ROCK ST | 20:58 | 22:48 | 01:50 | | | |
| 2098824 | C11-02-00838 | 69 STRUCTURE FIRE EMS/FD REPORT | 02/03/11 | WV BROADE ST AT N BRUSHY ST | 07:49 | 10:38 | 02:49 | | | |

| | | | | | | | | | |
|-------------|--------------|---|---|--|-------|-------|-------|-------|-------|
| 2100693 | C11-02-02707 | 132 TRAFFIC VIOLATION/ COMPLAI | 02/08/11 /SH 95 NB AT CR 458 | | 20:25 | 20:56 | 00:36 | 00:30 | 04:11 |
| | | NO OFFENSE | | | | | | | |
| 2101134 | C11-02-03148 | 69 STRUCTURE FIRE | 02/10/11 /102 W CASKEY ST | | 06:47 | 11:21 | 04:33 | | |
| | | EMS/FD REPORT | | | | | | | |
| 2105867 | C11-02-07881 | 125 PUBLIC SERVICE | 02/24/11 GATEWAY COLLEGE PREP/3320 CR 1 | | 15:40 | 15:43 | 00:03 | | |
| | | NO OFFENSE | | | | | | | |
| 2109049 | C11-03-01841 | 67 OUTSIDE FIRE | 03/06/11 /1650 CR 472 | | 14:34 | 14:34 | 00:00 | | |
| | | SEE ACCIDENT REPORT | | | | | | | |
| | | Total Calls for 3857 - THOMAS, JARRED OEM | | | 27:13 | 284:0 | | | |
| Grand Total | | 80 | | | 27:13 | 284: | | | |

CAFR and PAFR Submissions April 2011 Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Lisa Moore, County Auditor
Submitted For: Melanie Denny
Department: County Auditor
Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take action on the 2010 Comprehensive Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR).

Background

This presentation will be made by David Flores, and Greg Peterson of Weaver and Tidwell.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [SAS 114 Management Letter](#)

Link: [2010 CAFR](#)

Link: [2010 PAFR](#)

Form Routing/Status

Form Started By: Lisa Moore Started On: 04/15/2011 09:58 AM
Final Approval Date: 04/19/2011



March 29, 2011

To the Honorable County Judge,
And County Commissioners
Williamson County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County) for the year ended September 30, 2010, and have issued our report thereon dated March 29, 2011. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and OMB Circular A-133

As stated in our engagement letter dated June 22, 2010, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on overall compliance with such provisions. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the County's compliance with specific requirements applicable to major federal financial assistance programs for the purpose of expressing an opinion on the County's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated June 22, 2010.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. During the year ended September 30, 2010 the County adopted the provisions of GASB statement No. 51, *Accounting and Financial Reporting for Intangible Assets* (GASB 51). GASB 51 requires that all intangible assets not excluded by its scope be classified as capital assets. The adoption of this standard did not have a material impact on the County's financial statements. The application of existing policies was not changed during the year ended September 30, 2010. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are management's estimates of the net pension asset (NPA), other post employment benefits (OPEB) liability, and incurred but not reported (IBNR) liability for self-insured health insurance claims. The NPA estimate is based on actuarial calculations provided by Texas County and District Retirement Systems (TCDRS). The OPEB and IBNR estimates are based on actuarial calculations performed by an independent third party. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Williamson County, Texas
March 29, 2011

Page 3

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 29, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the County Commissioners and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Summary of Passed Adjustments:

Governmental Funds:

Proposed JE # 1

To properly reclass cash not received until after
year end

| | | | |
|------------------|----------------|-------------------|-------------------|
| | ACCOUNTS | | |
| 0100-0000-106000 | RECEIVABLE | 195,553.02 | |
| 0100-0000-101001 | AUDIT AJE CASH | | 195,553.02 |
| Total | | 195,553.02 | 195,553.02 |

Proposed JE # 8

Entry to record current portion of compensated
absences

| | | | |
|------------------|------------------|-------------------|-------------------|
| | UNRESERVED FUND | | |
| 0100-0000-271000 | BALANCE | 57,667.00 | |
| 0100-0404-001100 | F/T SALARIES | 144,263.00 | |
| 0100-0000-216000 | ACCRUED EXPENSES | | 201,930.00 |
| Total | | 201,930.00 | 201,930.00 |

Proposed JE # 9

Properly record overdrawn sweep due to state
funds related to UPL program as prepaids

| | | | |
|------------------|------------------|-------------------|-------------------|
| 0346-0000-134000 | PREPAID EXPENSES | 169,002.93 | |
| 0346-0346-004909 | UPL PROGRAM | | 169,002.93 |
| Total | | 169,002.93 | 169,002.93 |

Proposed JE # 16

To correct receivables related to CSCD

| | | | |
|------------------|---------------------|------------------|------------------|
| | ALLOWANCE FOR AR - | | |
| 0100-0000-107001 | GASB 34 | 68,073.41 | |
| | DEFERRED REV - GASB | | |
| 0100-0000-223002 | 34 | 22,691.14 | |
| 0100-0000-106001 | AR - GASB 34 | | 90,764.55 |
| Total | | 90,764.55 | 90,764.55 |

Proposed JE # 18

To reclassify unexpended funds to deferred revenue.

| | | | |
|------------------|-----------------|-------------------|-------------------|
| | SEIZURES/CONFIS | | |
| 0410-0000-352111 | JUSTICE FDS | 150,271.00 | |
| 0410-0000-202000 | A/P LIABILITY | | 150,271.00 |
| Total | | 150,271.00 | 150,271.00 |

Government- Wide Statements:

**Proposed JE
#2**

Correct assets not properly recorded in the PY

| | | |
|---|----------------------|----------------------|
| Land | 5,917,288.41 | |
| Infrastructure | 7,133,527.69 | |
| Intangible | 564,813.62 | |
| Equipment | | 57,789.07 |
| Construction in Progress | | 10,294,813.92 |
| Invested in capital assets - Net Assets | | 3,263,026.73 |
| | 13,615,629.72 | 13,615,629.72 |

**Proposed JE
#3**

To record impairment loss related to Dam

| | | |
|------------|-------------------|-------------------|
| Impairment | | |
| Loss | 375,000.00 | |
| Land | | 375,000.00 |
| | 375,000.00 | 375,000.00 |

**Proposed JE
#4**

Correct deferred contribution retirement not recorded in the PY

| | | |
|---|---------------------|---------------------|
| Invested in capital assets - Net assets | 4,391,758.50 | |
| Transportation expense | | 4,391,758.50 |
| | 4,391,758.50 | 4,391,758.50 |

Proposed JE

#5

To remove deferred contributions of the County that should not be capitalized.

| | | |
|---|-----------------------------|----------------------------|
| Invested in capital assets - Net assets | 5,122,337.25 | |
| Transportation Expense | <u> </u> | <u>5,122,337.00</u> |
| | <u>5,122,337.25</u> | <u>5,122,337.00</u> |

Proposed JE

#6

To adjust beginning fund balance for County contributions that should have been expensed in the prior period.

| | | |
|---|-----------------------------|--------------------------|
| Invested in capital assets - Net assets | 423,287.65 | |
| Community Service Expense | <u> </u> | <u>423,287.65</u> |
| | <u>423,287.65</u> | <u>423,287.65</u> |

Proposed JE

#7

To adjust beginning retained earnings for revenue that should have been recognized in the prior related to the TXDOT SH195 agreement.

| | | |
|---|-----------------------------|--------------------------|
| Intergovernmental Revenue | 510,000.00 | |
| Invested in capital assets - Net assets | <u> </u> | <u>510,000.00</u> |
| | <u>510,000.00</u> | <u>510,000.00</u> |

WILLIAMSON COUNTY, TEXAS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

SEPTEMBER 30, 2010

WILLIAMSON COUNTY, TEXAS

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

FISCAL YEAR ENDED

SEPTEMBER 30, 2010

PRINCIPAL OFFICIALS

| | |
|----------------------------|-----------------|
| COUNTY JUDGE | DAN A. GATTIS |
| COMMISSIONER, PRECINCT I | LISA BIRKMAN |
| COMMISSIONER, PRECINCT II | CYNTHIA LONG |
| COMMISSIONER, PRECINCT III | VALERIE COVEY |
| COMMISSIONER, PRECINCT IV | RON MORRISON |
| COUNTY AUDITOR | DAVID U. FLORES |
| TAX ASSESSOR-COLLECTOR | DEBORAH HUNT |
| COUNTY CLERK | NANCY RISTER |
| COUNTY ATTORNEY | JANA DUTY |
| COUNTY TREASURER | VIVIAN WOOD |
| DISTRICT CLERK | LISA DAVID |
| DISTRICT ATTORNEY | JOHN BRADLEY |
| SHERIFF | JAMES WILSON |

OFFICIAL ISSUING REPORT

**DAVID U. FLORES
COUNTY AUDITOR**

CONTENTS

Page(s)

INTRODUCTORY SECTION

| | |
|--|-------|
| Letter of Transmittal | i-vii |
| Officials | viii |
| Organizational Chart | ix |
| Certificate of Achievement for Excellence in Financial Reporting..... | x |

FINANCIAL SECTION

| | |
|--|------|
| Independent Auditor's Report | 1-2 |
| Management's Discussion and Analysis | 3-13 |

Basic Financial Statements

Government-wide Financial Statements

| | |
|-------------------------------|----|
| Statement of Net Assets | 14 |
| Statement of Activities | 15 |

Fund Financial Statements

| | |
|---|----|
| Balance Sheet – Governmental Funds | 16 |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets | 17 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds..... | 18 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 19 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund | 20 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Special Road and Bridge Fund | 21 |
| Statement of Fund Net Assets – Proprietary Funds | 22 |
| Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds | 23 |
| Statement of Cash Flows – Proprietary Funds..... | 24 |
| Statement of Fiduciary Net Assets..... | 25 |
| Statement of Changes in Fiduciary Net Assets..... | 26 |

| | |
|------------------------------------|----|
| Notes to Financial Statements..... | 27 |
|------------------------------------|----|

Combining and Individual Fund Statements and Schedules

General Fund

| | |
|--|----|
| Schedule of Revenues – Budget and Actual..... | 63 |
| Schedule of Expenditures – Budget and Actual | 64 |

C O N T E N T S – Continued

Page(s)

FINANCIAL SECTION – Continued

Combining and Individual Fund Statements and Schedules – Continued

Debt Service Fund

| | |
|---|----|
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual | 66 |
|---|----|

Nonmajor Special Revenue Funds

| | |
|--|-----|
| Combining Balance Sheet | 72 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances..... | 78 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Alternate Dispute Resolution..... | 86 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Conservation Foundation | 87 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – County Attorney Hot Check | 88 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – County Sheriff Drug Enforcement | 89 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – County Radio Communications System (RCS) | 90 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Court Reporter..... | 91 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Courthouse Security | 92 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – District Attorney Drug Enforcement | 93 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – District Attorney Welfare Fraud | 94 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Drug Court..... | 95 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Election Chapter 19 | 96 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Election HAVA | 97 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Election Services Contract | 98 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Justice Court Technology | 99 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Law Library | 100 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Medicaid UPL | 101 |

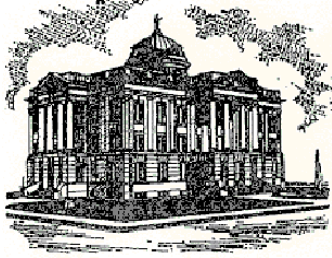
C O N T E N T S – Continued

| | Table | Page(s) |
|---|-------|---------|
| FINANCIAL SECTION – Continued | | |
| Combining and Individual Fund Statements and Schedules – Continued | | |
| Nonmajor Special Revenue Funds – Continued | | |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Probate Court | | 102 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Records Archive | | 103 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Records Management | | 104 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Records Management and Preservation | | 105 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Regional Animal Shelter (WCRAS)..... | | 106 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Summer School | | 107 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Tobacco | | 108 |
| Internal Service Funds | | |
| Combining Statement of Net Assets | | 110 |
| Combining Statement of Revenues, Expenses and Changes in Fund Net Assets | | 111 |
| Combining Statement of Cash Flows | | 112 |
| Fiduciary Funds | | |
| Combining Statement of Changes in Assets and Liabilities – Agency Funds | | 114 |
| STATISTICAL INFORMATION (UNAUDITED) | | |
| Net Assets by Component | 1 | 118 |
| Changes in Net Assets..... | 2 | 119 |
| Fund Balances – Governmental Funds..... | 3 | 121 |
| Changes in Fund Balances – Governmental Funds | 4 | 122 |
| Assessed Value and Actual Value of Taxable Property | 5 | 124 |
| Direct and Overlapping Property Tax Rate | 6 | 125 |
| Principal Property Taxpayers | 7 | 127 |
| Property Tax Levies and Collections..... | 8 | 128 |
| Ratios of Outstanding Debt by Type | 9 | 129 |
| Ratios of General Bonded Debt Outstanding..... | 10 | 130 |
| Direct and Overlapping Governmental Activities Debt | 11 | 131 |
| Legal Debt Margin Information..... | 12 | 133 |

C O N T E N T S – Continued

| | Table | Page(s) |
|--|-------|---------|
| STATISTICAL INFORMATION (UNAUDITED) – Continued | | |
| Demographic and Economic Statistics | 13 | 135 |
| Principal Employers..... | 14 | 136 |
| County Government Employees by Function..... | 15 | 137 |
| Operating Indicators by Function/Program | 16 | 138 |
| Capital Asset Statistics by Function/Program | 17 | 140 |
| Williamson County, Texas Map | | 141 |
| Miscellaneous Information..... | | 142 |
| Government Office Information | | 146 |
| FEDERAL AND STATE AWARD PROGRAMS | | |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance with Government Auditing Standards..... | | 154 |
| Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 | | 156 |
| Schedule of Findings and Questioned Costs | | 159 |
| Schedule of Expenditures of Federal and State Awards | | 163 |
| Notes to Schedule of Expenditures of Federal and State Awards..... | | 166 |

INTRODUCTORY SECTION



AUDITOR'S OFFICE
Williamson County Courthouse
710 Main Street, Suite 301
Georgetown, Texas 78626
Phone: 512/943-1500
Fax: 512/943-1567

March 29, 2011

The Honorable District Judges
Burt Carnes, 368th Judicial District
Billy R. Stubblefield, 26th Judicial District
Ken Anderson, 277th Judicial District
Mike Jergins, 395th Judicial District
Mark Silverstone, 425th Judicial District

The Honorable Commissioner's Court, Williamson County, Texas
Dan A. Gattis, County Judge
Lisa Birkman, County Commissioner, Precinct I
Cynthia Long, County Commissioner, Precinct II
Valerie Covey, County Commissioner, Precinct III
Ron Morrison, County Commissioner, Precinct IV

The Citizens of Williamson County

Ladies, Gentlemen and Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Williamson County for the fiscal year ended September 30, 2010.

This report consists of management's representations concerning the finances of Williamson County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Williamson County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Williamson County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Williamson County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Williamson County's financial statements have been audited by Weaver and Tidwell, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Williamson County for the fiscal year ended September 30, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Williamson County's financial statements for the fiscal year ended September 30, 2010 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Williamson County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the last section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Williamson County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Williamson County, organized in 1848, is located in the central part of the state, which is considered to be the top growth area in the state, and one of the top growth areas in the country. Williamson County currently occupies a land area of 1,135 square miles and serves an estimated population of 422,679. Williamson County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Williamson County is a political subdivision of the State of Texas. It has no legislative powers and very restrictive judicial and administrative powers. The governing body of the County is the Commissioner's Court of five members. The County Judge is the chairman of the court and the Commissioner from each of the four road and bridge precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from.

Williamson County provides many varied services for the public it serves. Among these services are judicial, detention facilities, public safety, county roads, emergency medical service, health and limited social services, public improvements and general administrative services.

When a County has reached a population of more than 125,000 the Commissioner's Court may appoint a Budget Officer. The Budget officer is responsible for preparing a county budget for the fiscal year. In preparing or monitoring the budget, the budget officer may require the county auditor or any other district, county, or precinct officer of the county to provide any information necessary for the budget officer to properly prepare or monitor the budget. The budgets must

be carefully itemized to make possible a comparison of the proposed expenditures with the expenditures of the preceding year. The budget must show as definitely as possible or with reasonable accuracy the purpose of each expenditure and the amount of money to be spent.

By statute, the County Auditor projects the revenues for the county. Once these processes are complete, the Budget Officer files a copy of the proposed budget with the County Clerk. The Commissioner's Court holds a public hearing on the proposed budget. Any taxpayer of the County may attend and may participate in the hearing.

At the conclusion of the public hearing, the Commissioner's Court takes action on the proposed budget. The Commissioner's Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers.

The Commissioner's Court may levy taxes only in accordance with the budget. After final approval of the budget, the County Auditor shall file the budget with the County Clerk and may spend county funds only in strict compliance with the budget, except in an emergency.

The Commissioner's Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

The Commissioner's Court, by order, may amend the budget to transfer an amount budgeted for one item to another budgeted item within the same fund without authorizing an emergency expenditure.

State Law requires counties to adopt a budget before they adopt a tax rate. The Commissioner's Court may levy taxes only in accordance with the budget. Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in setting their tax rates. This law has two purposes:

- to make the taxpayers more knowledgeable about tax rate proposals;
- and, in certain cases, to allow taxpayers to roll back or limit a tax increase.

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 Williamson County operates.

Local Economy. Williamson County has been one of fastest growing counties in the state. Since 2000, the county's population has grown by 69 percent. It is now the 12th most populous county in Texas. Williamson County's growth has been fueled by its location on the I-35 corridor and close access to Austin, Texas. The county's economic base has developed to be home to many major industries, including high tech manufacturing, healthcare and higher education. Despite the current economy nationwide, the regional economy remains relatively healthy. The county unemployment rate decreased from 7.8% in September 2009 to 6.9% in

September of this year, the rate was significantly lower than the national rate for September which decreased from 9.5% in 2009 to 9.2% this year.

Williamson County continues to experience economic development throughout the county. Taylor Morrison announced in early July that it purchased 400 acres in the Crystal Falls development in Leander. This land will be used to build 1,200 home sites within part of The Highlands at Crystal Falls development. This is one of the largest real estate purchases in Central Texas since the housing market's decline began in 2006.

Austin Community College opened its new Round Rock campus in August 2010 with an initial enrollment of approximately 5,000 students. The campus will eventually accommodate about 11,500 students. It makes this campus ACC's largest location. In addition, ACC bought 100 acres in Leander. Plans are to accommodate 10,000 to 12,000 students at that facility. The future Leander campus is ideally located in close proximity to the Capital Metro Rail Station and to the 183A toll road.

Mobility issues continue to be addressed. The Capital Area Rural Transportation System opened a multimodal station in Georgetown. This will serve as a base for public transportation services. A similar station broke ground in Taylor. Capital Metro opened the "Red Line" in March 2010. This line connects Leander to downtown Austin. It provides another option for commuters.

Many health care centers opened which continues to expand health care options in the county. Partnering with several different healthcare organizations and charitable foundations, Lone Star Circle of Care opened several clinics in Cedar Park, Hutto, Round Rock and Taylor. St. David's Round Rock Medical Center opened its first urgent care clinic. St. David's Georgetown Hospital also completed a \$7 million dollar renovation.

Other business developments opened throughout the past year. Cedar Park Skate Park opened June 2010 and offers ramps, street tracks and bowls for skateboarders and in-line skaters. AirBorn Inc. opened a new 58,000 square foot facility in Georgetown. The new plant allows for expansion and will possibly generate jobs for up to 150 new employees over the next few years. The City of Hutto started construction on the Hutto Lake Park. The park will have many amenities to include a bird-watching pavilion, ball courts, picnic tables, trails, playscape and a dog park.

Williamson County is a part of the Austin-Round Rock metropolitan area. The metropolitan area continues to be a top performer in national rankings. The County was ranked the healthiest county in Texas, by the Robert Wood Johnson Foundation and the University of Wisconsin. The City of Round Rock ranked ninth as one of the safest cities in the US with a population greater than 100,000.

Long-Term Financial Planning. Williamson County continues to address mobility improvement necessary to adapt to the county's growth. The 2006 Voter Approved \$228 General Obligation Road Bond projects expended approximately a total of \$30.6M this year. In 2010, there were several new and current road projects under construction such as Chandler Road Phase 3B (\$5.5M), O'Connor Boulevard and Bypass (\$4.8M), Pond Springs Road (\$3.2M), Ronald Reagan Phase III (\$2.3M), SH 195 (\$12.2M), and Williams Drive (\$8.1M). Williamson County joined with other entities to complete some of the projects. Williams Drive is a joint effort with the City of Georgetown which will reimburse Williamson County 65% of all road

related costs. An additional collaborative effort with Texas Department of Transportation (TXDOT) for safety improvements is to widen SH 195. Williamson County is being reimbursed 90% for the purchased right of way to include easements and utility relocation on SH 195 from Florence to IH-35. TXDOT will fund environmental, engineering design and construction of SH 195.

The Pass Through Finance Program has several projects under construction including RM 2338 Phase II (\$4.5M), US 79 Section 5A (\$9.8M), US 79 Section 5B (\$7.5M), US 79 Section 3 (\$1.2M), and US 183 Extension (\$39.3M). TXDOT will reimburse the county for these road projects after substantial completion is reached. Williamson County will receive semiannually an amount equal to \$.10 for each vehicle mile traveled. The maximum reimbursement amount from TXDOT for the entire pass through program is \$151,942,000.00.

2006 Certificate of Obligations and 2008 Tax Anticipation Notes have been sold to build various County facilities. In 2010, the last of the two major projects began implementation. These include an upgrade of emergency services software and the design of an Emergency Services Operation Center which includes a new 911 dispatch center due to begin construction in 2011.

The 2006 Voter Approved \$14M General Obligation Park Bond dollars were combined with local, city contributions for local parks in Andice, Florence, Jarrell, Liberty Hill, Walburg, Taylor, and Thrall. In 2010, construction began for the Southwest Regional Splash Park (\$677K) estimated to be complete by late Spring 2011.

Relevant Financial Policies.

Financial Policy. The Williamson County Commissioner's Court ensures financial stability within the County government by adopting proactive, responsible policies that allow the County to respond to growth and infrastructure needs while maintaining a high standard of County-provided services. The Financial Policy is intended as a guide for the members of Commissioner's Court in evaluating the impact of policies and funding decisions on future County services. The court will continue to act with speed in identifying early opportunities to reprioritize projects and investments and adjust strategies where necessary.

Debt Management Policy, this policy has been adopted to provide a conceptual framework for the issuance and management of debt. This policy recognizes the capital improvement needs of a growing County and the need to balance the taxpayer's ability to pay. The county will consider various factors before the issuance of debt and take a prudent approach.

Fund Balance Policy. The County has adopted a policy to maintain an appropriate level of fund balance. The level of the Unreserved Fund Balance for the General fund shall not be less than 30% of total General Fund budgeted expenditures.

County Investment Policy. The objectives of the County's investment policy are to match the suitability of investments to financial requirements; achieve safety of principal; maintain liquidity; diversify the portfolio by investment type, issuer and maturity sector; and to seek the highest possible yield within policy and cash flow constraints. The policy adheres to the statutory requirements of the Local Government Code 116.112(a) and /or Title X, Chapter 2256, Section 2556.005 (f) and (g) of the Texas Government Code.

The conservative fiscal stewardship and county policies contributed to the upgrade of the county's bond rating from AA+ to AAA by Standard & Poor's in June 2010. This rating enables the county to have lower interest rates when issuing bonds resulting in substantial savings to the taxpayers.

Special Recognition and Appreciation. Traditionally, the Auditor's office has recognized an individual in this report who has significantly contributed to our efforts to improve and better the business of Williamson County. This year, the Auditor's office would like to recognize Larry Gaddes, Chief Deputy for the Williamson County Tax Office, for his diligent efforts in the area of improving revenue projections and processes to better serve the citizens of Williamson County. His readiness to coordinate with this office on revenue estimates and tax rate calculations and reporting as well as process enhancement has been extremely valuable to the business operations of the County. We recognize Larry Gaddes for his continued support of the Auditor's office and his professional contributions to Williamson County.

Awards and Acknowledgements.

CAFR: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Williamson County for its comprehensive annual financial report for the fiscal year ended September 30, 2009. This was the 18th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility of another certificate. A copy of this report can be found on the County website at www.wilco.org.

PAFR: The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Williamson County for its Popular Annual Financial Report for the fiscal year ended September 30, 2009. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA. A copy of this report can be found on the County website at www.wilco.org.

This report would not have been possible without the efficient and dedicated service of the entire staff of the Auditor's office and the audit team of Weaver and Tidwell, L.L.P. I would like to express my appreciation to all members of the department who contributed to the preparation of this report. In addition, I would like to express my appreciation to the Commissioner's Court, the Audit Committee and to the District Judges for their interest and continued support and for the responsive and progressive manner in which they support the financial position and operations of the County. Also, my gratitude goes to all elected officials and employees concerning all matters related to the operation of this office during the past year and for their efforts toward improving County business.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "David U. Flores". The signature is fluid and cursive, with a large initial "D" and "F".

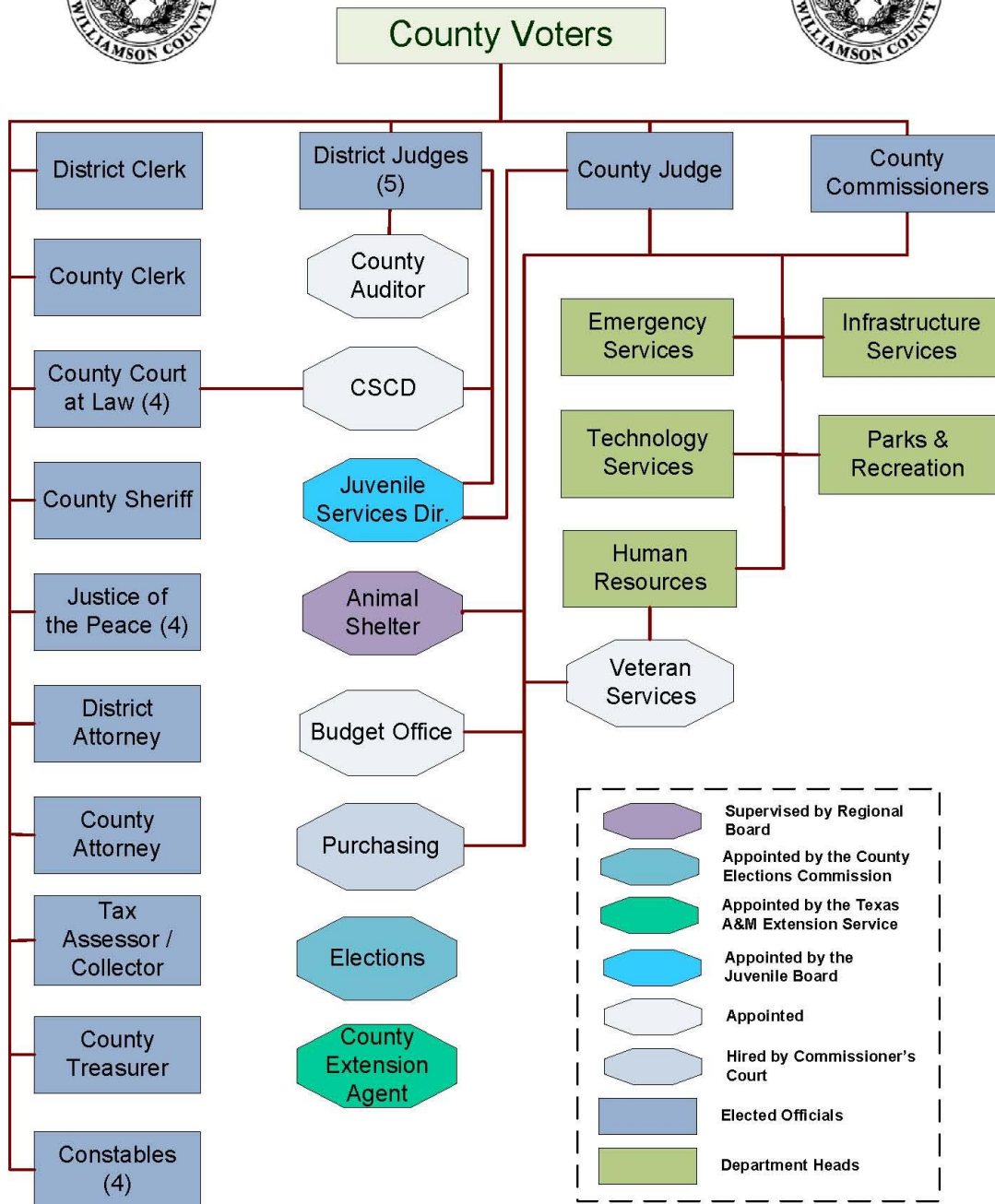
David U. Flores
County Auditor

Williamson County, Texas Officials

| Title | Name |
|---|-----------------------|
| Judge, 368th Judicial District Court | Burt Carnes |
| Judge, 26th Judicial District Court | Billy R. Stubblefield |
| Judge, 277th Judicial District Court | Ken Anderson |
| Judge, 395th Judicial District Court | Mike Jergins |
| Judge, 425th Judicial District Court | Mark J. Silverstone |
| County Auditor | David U. Flores |
| County Judge | Dan A. Gattis |
| Commissioner, Precinct 1 | Lisa Birkman |
| Commissioner, Precinct 2 | Cynthia Long |
| Commissioner, Precinct 3 | Valerie Covey |
| Commissioner, Precinct 4 | Ron Morrison |
| Constable, Precinct 1 | Robert Chody |
| Constable, Precinct 2 | Dale Vannoy |
| Constable, Precinct 3 | Bobby Gutierrez |
| Constable, Precinct 4 | Marty Ruble |
| County Clerk | Nancy Rister |
| Judge, County Court at Law #1 | Suzanne Brooks |
| Judge, County Court at Law #2 | Tim Wright |
| Judge, County Court at Law #3 | Vacant |
| Judge, County Court at Law #4 | John McMaster |
| District Attorney | John Bradley |
| District Clerk | Lisa David |
| Justice of the Peace, Precinct 1 | Dain Johnson |
| Justice of the Peace, Precinct 2 | Edna Staudt |
| Justice of the Peace, Precinct 3 | Steve Benton |
| Justice of the Peace, Precinct 4 | Judy S. Hobbs |
| County Attorney | Jana Duty |
| Sheriff | James Wilson |
| Tax Assessor/Collector | Deborah Hunt |
| County Treasurer | Vivian Wood |
| Budget Officer | Ashlie Koenig |
| Senior Director of Emergency Services | John Sneed |
| Elections Administrator | Rick Barron |
| Senior Director of Human Resources | Lisa Zirkle |
| Senior Director of Technology Services | Jay Schade |
| Senior Director of Infrastructure | Robert Daigh |
| Senior Director of Parks and Recreation | Jim Rodgers |
| Purchasing Agent | Robert E. Space |
| Director of Veterans Services | Donna Harrell |
| CSCD Director | Marty Griffith |
| County Extension Service Agent | Vacant |
| Juvenile Services Director | Scott Matthew |
| Animal Services Director | Cheryl Schneider |



Organizational Chart



As of December 01, 2009

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Williamson County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2009

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

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge,
and County Commissioners
Williamson County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County) as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's 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, each major fund, and the aggregate remaining fund information of the County as of September 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control of financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Williamson County, Texas
March 29, 2011

Page 2

The management's discussion and analysis (on pages 3 through 13) 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 required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements, and , in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections 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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 29, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Williamson County, we offer readers of the Williamson County financial statements this narrative overview and analysis of the financial activities of Williamson County for the fiscal year ended September 30, 2010. 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 i – vii of this report.

This is the eighth year Williamson County is presenting financial information in the new reporting format required by Governmental Accounting Standards Board (GASB) Statement 34.

Financial Highlights

- The assets of Williamson County exceeded its liabilities at the close of the most recent fiscal year by \$187,165,462.
- Restricted net assets of \$154.3 million are funds set aside for specific purposes such as: road and bridge, debt service and tobacco funds.
- As of the close of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$392.6 million.
- The unreserved fund balance for the General Fund was \$58.9 million, or 51% of total General Fund expenditures, up from 46% last year. The major factors of the increase in fund balance are explained later in the analysis.
- The County issued \$40 million of Pass-Through Toll Revenue to manage the improvement of state highways in the county.

Overview of the Financial Statements

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

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of Williamson County's finances in a manner similar to a private-sector business.

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 Williamson County is improving or deteriorating.

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. 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, debt payments, and earned but unused vacation leave).

In the Statement of Net Assets and the Statement of Activities, the County presents information of the primary government (governmental activities):

Governmental Activities – Most of the County's basic services are reported here such as public safety, parks and recreation, and community services. Property taxes finance most of these activities.

The government-wide financial statements can be found on pages 14 – 15 of this report.

Fund Financial Statements. 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. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. 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 near-term inflows and outflows of available resources, as well as on balances of unencumbered resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

Williamson County maintains 47 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, Special Road and Bridge Fund, Debt Service Fund, Capital Project Fund, and Pass-through Funding Program, all of which are considered to be major funds. Data from the other 42 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Williamson County adopts an annual appropriated budget for its General Fund, certain Special Revenue Funds, and the Debt Service Fund. Budgetary comparison statements have been provided for the General Fund and Special Road and Bridge Fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 16 – 21 of this report.

Proprietary Funds. The only type of proprietary fund that Williamson County maintains is Internal Service Funds which are an accounting device used to accumulate and allocate costs internally among the County's various functions. Williamson County uses two Internal Service Funds to account for the Fleet Maintenance Fund and the Benefits Fund. Because both of these services predominantly benefit governmental they have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the Fleet Maintenance Fund and the Benefits Fund. Both Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 22 – 24 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Williamson County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 25 – 26 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27 – 62 of this report.

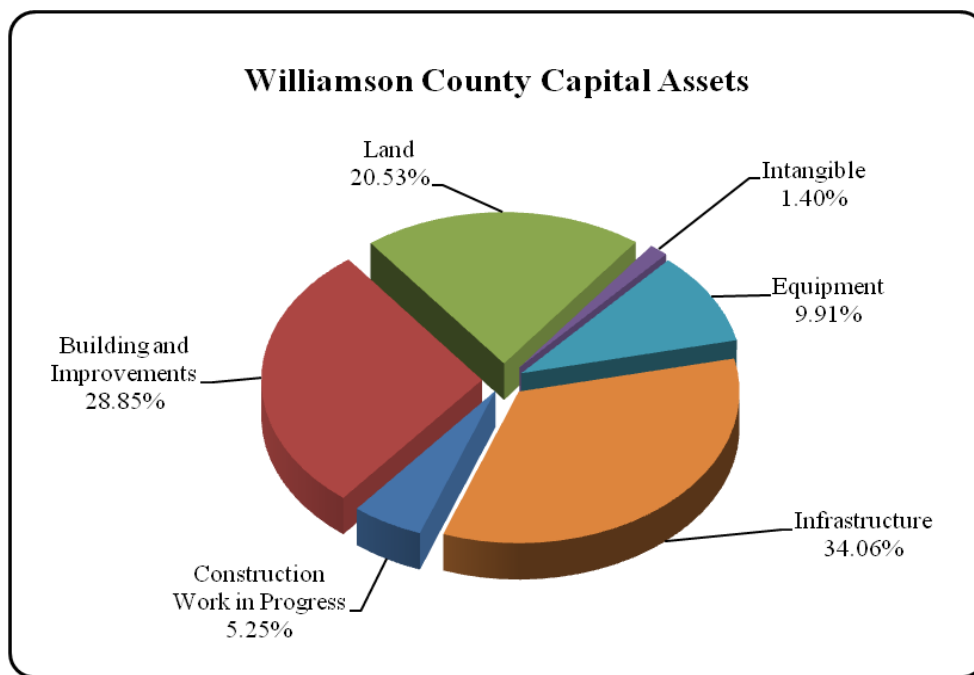
The combining statements referred to earlier in connection with non-major governmental funds and Internal Service Funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 63 – 116 of this report.

Financial Analysis of Government-Wide Statements

Summary of Statement of Net Assets

| | Primary Government | |
|--|--------------------------------|-----------------------------|
| | Governmental Activities | |
| | <u>2010</u> | <u>2009</u> |
| Current assets and other assets | \$ 584,814,729 | \$ 472,152,290 |
| Capital assets | 438,355,061 | 431,736,280 |
| Total assets | <u>1,023,169,790</u> | <u>903,888,570</u> |
| Current liabilities | 26,002,461 | 27,752,483 |
| Noncurrent liabilities | 810,001,867 | 791,418,896 |
| Total liabilities | <u>836,004,328</u> | <u>819,171,379</u> |
| Net assets: | | |
| Invested in capital assets, net of related debt | 176,951,689 | 199,531,984 |
| Restricted | 154,293,857 | 49,826,237 |
| Unrestricted | (144,080,084) | (164,631,030) |
| Total net assets | <u>\$ 187,165,462</u> | <u>\$ 84,727,191</u> |

Total net assets increased by \$102.4 million compared to 2009. This increase is primarily driven by the realization of \$105 million booked through a change in accounting policy to accounts receivable due from the Texas Department of Transportation for the pass through toll program.



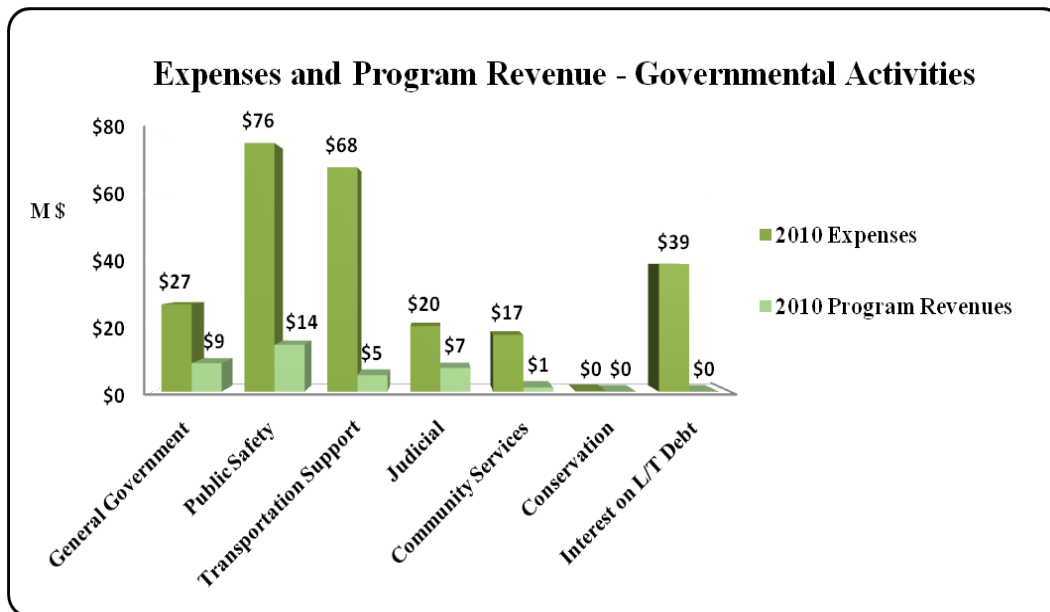
A portion of the County's assets (\$438.4 million) reflects investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). Williamson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay the debt associated with these capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

However, the investment in capital assets does not necessarily correlate directly with changes in capital assets as a whole. Many road projects, once completed, are contributed to the local entity involved, thus removing the asset from the County's books. In 1999, County Commissioners recognized the need to address transportation needs in the County. Discussions with local and state governments and community leaders led to the development of a Multi-Corridor Plan. Over the last 10 years, in order to facilitate economic growth and to increase the quality of life, the County started aggressively issuing road bonds to address road improvements countywide. As road projects are completed, ownership of many of the new roads is transferred to the appropriate local entity. This plan has benefited the county over the years making travel faster and safer throughout the county.

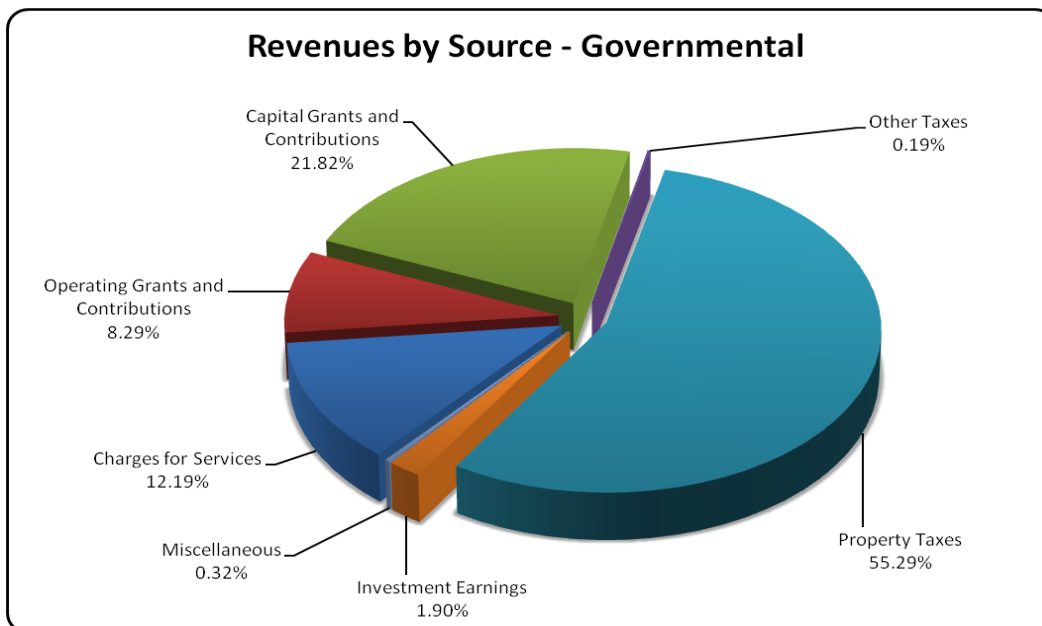
Williamson County's Changes in Net Assets

| | Primary Government | |
|------------------------------------|---|---|
| | Governmental Activities 2010 | Governmental Activities 2009 |
| REVENUES | | |
| Program revenues: | | |
| Charges for services | \$ 36,531,086 | \$ 33,144,768 |
| Operating grants and contributions | 24,856,142 | 7,218,056 |
| Capital grants and contributions | 65,403,950 | 62,746,368 |
| General revenues: | | |
| Property taxes | 165,748,204 | 155,742,073 |
| Other taxes | 577,272 | 542,286 |
| Investment earnings | 5,704,603 | 9,017,001 |
| Miscellaneous | 946,945 | 30,187 |
| Total revenues | <u>299,768,202</u> | <u>268,440,739</u> |
| EXPENSES | | |
| General government | 26,637,924 | 27,928,481 |
| Public safety | 75,872,505 | 72,323,851 |
| Transportation support | 67,938,312 | 31,965,828 |
| Judicial | 20,022,346 | 18,790,314 |
| Community services | 17,361,323 | 15,523,563 |
| Interest on long-term debt | 38,843,957 | 34,418,384 |
| Conservation | 219,592 | 187,912 |
| Total expenses | <u>246,895,959</u> | <u>201,138,333</u> |
| CHANGE IN NET ASSETS | 52,872,243 | 67,302,406 |
| NET ASSETS, BEGINNING | 84,727,191 | 17,424,785 |
| PRIOR PERIOD ADJUSTMENT | <u>49,566,028</u> | <u>-</u> |
| NET ASSETS, ENDING | <u>\$ 187,165,462</u> | <u>\$ 84,727,191</u> |

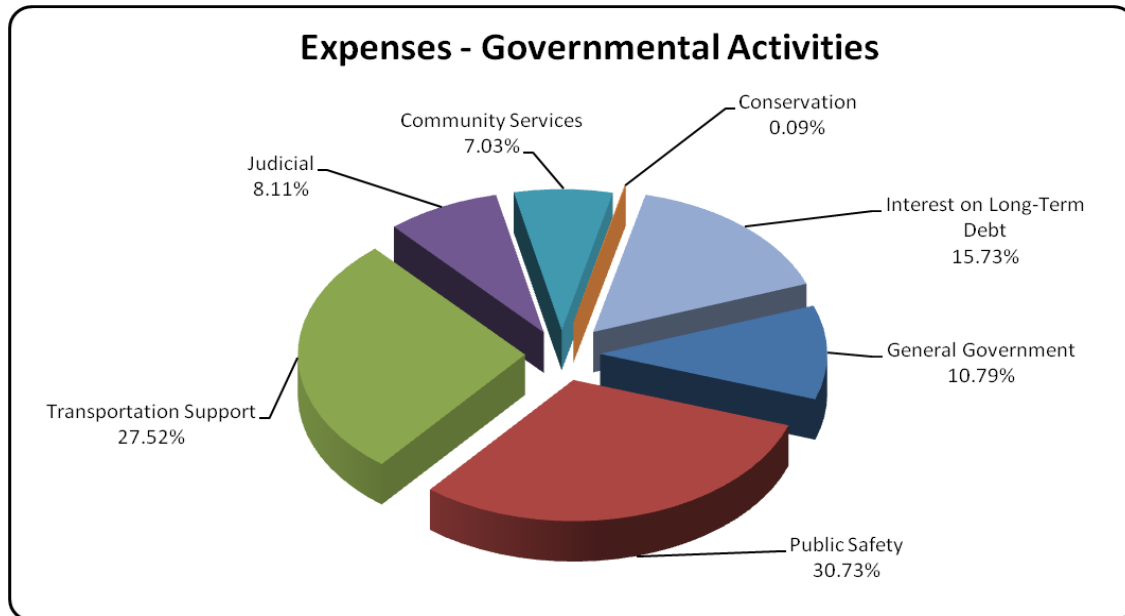
Property taxes are collected to support government activity for the primary government. Property tax revenues increased \$10 million (6 percent) from last fiscal year. The total property taxes collected is \$165.8 million for the year. As a result of the Effective Tax Rate Calculation, rates increased by slightly more than \$.02 per \$100 valuation from 2009 to 2010. That increase in rate to keep the tax levy constant combined with new improvements in both residential and commercial areas resulted in the increase of property tax revenues collected.



The chart above compares expenses and direct revenues associated with like county services. The pie chart below includes other revenues, i.e. tax collections that are not tied to individual services provided by the county.



The pie chart below breaks out all expenses by type of service provided by the county.



Financial Analysis of the Governmental Funds

As noted earlier, Williamson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

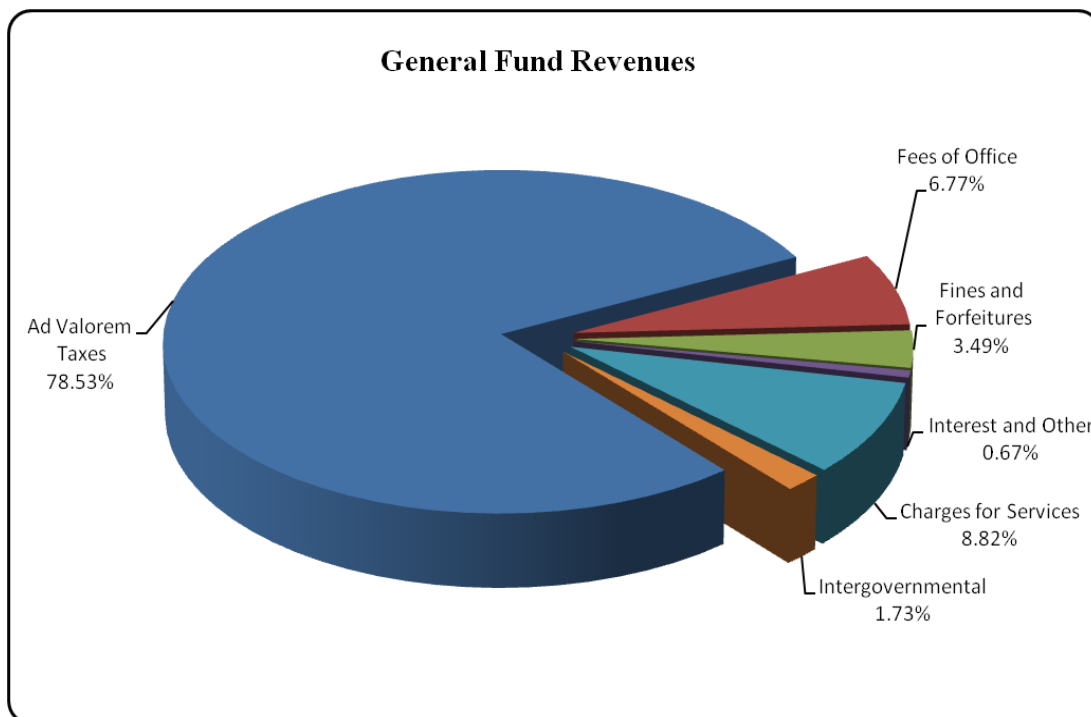
Governmental Funds. The focus of this section is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Williamson County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of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

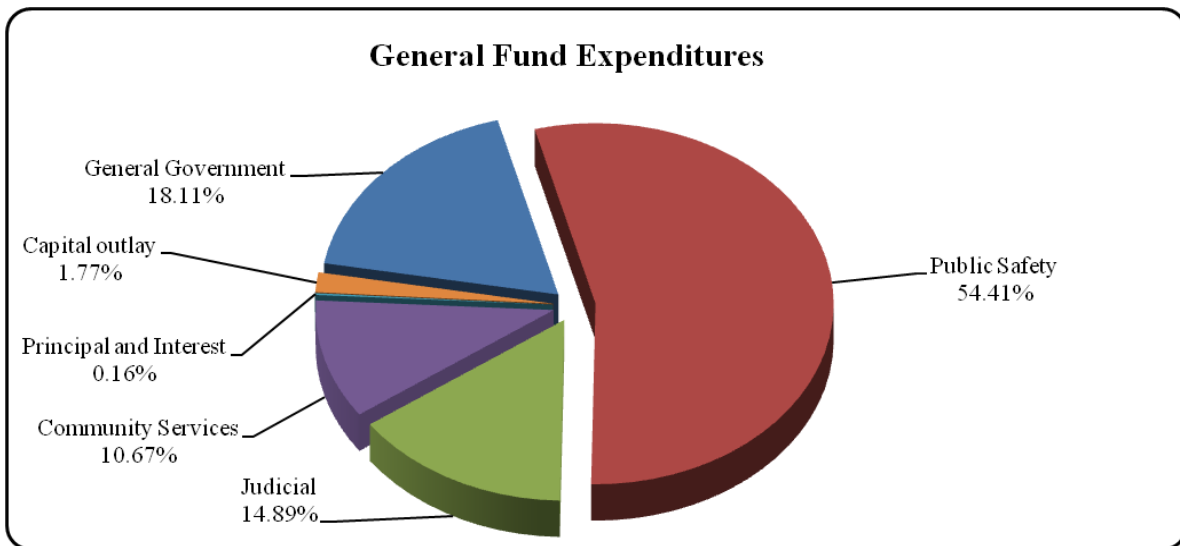
As of the end of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$392.6 million, an increase of \$37.3 million compared to the prior year. This increase is primarily driven by the realization of \$105 million booked through a change of accounting policy to accounts receivable due from the Texas Department of Transportation for the pass through toll program. This increase is offset by increased expenditures in the Projects Fund of \$75 million for the construction of multiple road projects, the construction of the Round Rock Annex and the continued escalation of the pass through program. All but \$1.4 million of the fund balance is available for spending at the government's discretion. The County is a lessor in new capital lease agreements for the Williamson County Children's Advocacy Center building and to lease radios to other local governmental entities; \$1.3 million is reserved for the investments in these capital leases. In addition, the County issued one bond issuance for construction of state roads in the county.

General Fund. The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was \$60.3 million with \$1.3 million reserved for investment in capital leases as noted above. As a measure of the General Fund's liquidity, it is useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance for 2010 represents 51% of total General Fund expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position. The County has adopted a policy to maintain an appropriate level of unreserved General Fund balance to protect against a reduction of services due to temporary revenue shortfalls or unexpected one-time expenditures. A Fund Balance Policy adopted by the Commissioner's Court in 2009 states that the level shall not be less than 30% of total General Fund budgeted expenditures.

The fund balance of Williamson County's General Fund has increased by 15% during the current fiscal year. The County's property value growth and significant increases in EMS fee collections are the two driving factors behind the net increased revenues compared to the prior year. In addition, expenditures showed a significant decrease from budgeted amounts. Employee vacancies account for a savings of \$3 million from budgeted salary cost projections. Also, conservative spending across many departments, including public safety and general government, resulted in lower than budgeted operational costs. The total decrease of expenditures from budgeted amounts allowed for an almost \$7 million increase to the fund balance in the general fund beyond the budgeted amount.

General Fund revenues and expenditures are graphically depicted below.





There was a significant variance, however, between the original budget and the final amended budget due to unexpected increases in indigent costs. Economic conditions caused an influx of public service health care claims and legal defense expenditures which increased \$3.5 million over the original budget.

The continuation of the County's cost containing policies helped to facilitate budget surpluses in many other departments, as well. For example, the budget order does not allow transfers of dollars designated for salaries and fringe benefits to other expenditure accounts. These policies result in budgeted surpluses at the fiscal year-end thus increasing the year-end fund balance.

Long-Term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$767.4 million. Williamson County's debt has increased by \$12.5 million during the current fiscal year. The County issued \$34 million of Revenue and Limited Tax Bonds for the County Pass-Through Finance Program. The bonds will be used for road construction of state highways in the County. The debt is backed by the full faith and credit of the County. However, the \$34 million Pass Through Bonds is payable first from the revenues received from the Texas Department of Transportation pursuant to the agreement between the County and TXDOT. TXDOT will reimburse the County based on road usage after the road is complete. These bonds are additionally secured by County ad valorem taxes. This excludes Avery Ranch Road District which is directly obligated to those particular bonds.

Debt Service Fund. The total fund balance at year end is \$21.9 million, all of which is reserved for the payment of debt service. This balance reflects a current year net decrease of \$2.2 million. The decrease was primarily due to the use of capitalized interest received in FY 2009 from the issuance of the 2009 Pass-Through Bonds. Capitalized interest allows payments on the debt in the initial phases of construction prior to reimbursement by TXDOT which will increase significantly in FY 2011. These monies will be transferred to the debt service fund to pay for the Pass-Through Bonds. The other portion of the \$2.2 million decrease of fund balance was a payment for the 2008 TAN reflecting a commitment by Commissioner's Court to pay for that particular \$10 million bond issuance out of fund balance of the Debt Service Fund.

The County's continued investment in infrastructure has resulted in substantial growth of the tax base. In 2006, County management pledged to the citizens a stabilization of the portion of the tax rate supporting debt service. The current fund balance is sufficient to maintain this goal while continuing to address the needs of the County.

Additional information on Williamson County's long-term debt can be found in Note 10 on pages 48 - 54 of this report.

Capital Projects Fund. The Capital Projects Fund has a total fund balance of 174.2 million which is a decrease from FY 2009 of \$75 million. The primary driver behind the decrease to fund balance is increased road construction projects expenditures in FY2010. Interest earnings declined due to both the decrease in fund balance and lower interest rates. Total expenditures from the Capital Projects Fund were \$124 million with capital outlay expenditures accounting for \$30.2 million. The county spent \$55.1 million for the Pass Through Funding Program. Capital outlay increased \$5.5 million for road projects, \$3.8 million for the Round Rock Annex construction and Public Safety Technology Project costing \$2.1 million.

Capital Assets. Williamson County's investment in capital assets as of September 30, 2010 amounts to \$438.4 million (net of accumulated depreciation). This investment includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset additions during the current fiscal year include the following:

- J.B. & Hallie Jester Williamson County Annex & Public Safety Building
- Florence tower equipment
- Gattis School Road Improvements
- County Road 111/Westinghouse Road Improvements
- County Road 175 Extension Phase 2A Improvements
- Acceptance of Walsh Ranch Subdivision
- Acceptance of Summerlyn P-4A Subdivision

Additional information on Williamson County's capital assets can be found in Note 7 on pages 44 - 45 of this report.

Special Road and Bridge Fund. The Special Road and Bridge Fund has a total fund balance of \$14.5 million, with a net increase of \$530 thousand. Total expenditures decreased by \$1 million in the current year. The County's cost containment measures and reorganization efforts brought about the decrease in expenditures. The Road & Bridge tax rate increased from a tax rate of .289999 in 2009 to .300000 in FY 2010 causing additional property tax revenue of \$600 thousand.

Proprietary Funds. Proprietary funds are made up of two Internal Service Funds which include the Fleet Service Fund and the Benefits Fund.

Economic Factors and Next Year's Budgets and Rates

Economic Conditions. While not immune from the effects of the economic downturn, the employment base is broad and continues to outperform much of the country. The economy continues to diversify, with unemployment rates below state and national averages. However, the county has seen significant declines in interest earnings on investments coupled with increased costs in the areas of indigent health care and legal defense.

The taxable assessed valuation (TAV) growth has been solid, spurred by affordable home prices and ample developable land, which until recently, was fueling property tax growth; a 5% TAV decline was recorded in fiscal 2010, and 1.5% declines are anticipated for fiscals 2011 and 2012. Wealth indices are above average and the population continues to record steady gains.

The economic base has grown significantly; substantial population gains and residential development have resulted in the expansion of retail, higher education, and healthcare sectors. Williamson County also benefits from the number of large high technology (high tech) firms located within the area, including the corporate headquarters of Dell Computers. While there has been some contraction in high tech manufacturing, county and regional unemployment remain below state and national averages.

Unemployment. September 2010 unemployment rate for Williamson County was 6.9%, which is a decrease from the rate of 7.8% a year ago. This compares favorably to the state's unemployment rate of 7.9% and the national rate of 9.2%.

All of these factors were considered in preparing Williamson County's budget for FY 2011.

Requests for Information

This financial report is designed to provide a general overview of Williamson County's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Office of the County Auditor
710 S. Main Street, Suite 301
Georgetown, Texas 78626
jkiley@wilco.org

BASIC FINANCIAL STATEMENTS

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010**

| | <u>Primary Government</u> |
|---|------------------------------------|
| | <u>Governmental Activities</u> |
| ASSETS | |
| Cash and investments | \$ 303,951,815 |
| Accounts receivable (net of allowance) | 9,249,680 |
| Due from other governments | 117,173,834 |
| Inventories | 535,068 |
| Prepaid items | 343,101 |
| Deferred contributions | 144,042,419 |
| Investment in lease | 1,333,949 |
| Deferred charges | 7,710,798 |
| Net pension asset | 474,065 |
| Capital assets | |
| Land | 116,890,029 |
| Intangible | 7,969,254 |
| Buildings and improvements | 164,291,336 |
| Infrastructure | 193,989,659 |
| Equipment | 56,433,663 |
| Construction in progress | 29,903,492 |
| Less: accumulated depreciation | <u>(131,122,372)</u> |
| Total capital assets | <u>438,355,061</u> |
| Total assets | 1,023,169,790 |
| LIABILITIES | |
| Accounts payable | 13,598,121 |
| Accrued liabilities | 4,443,706 |
| Due to other governments | 2,028,601 |
| Unearned revenues | 1,156,524 |
| Accrued interest | 4,775,509 |
| Noncurrent liabilities | |
| Due within one year | 28,949,299 |
| Due in more than one year | <u>781,052,568</u> |
| Total liabilities | 836,004,328 |
| NET ASSETS | |
| Invested in capital assets, net of related debt | 176,951,689 |
| Restricted for | |
| Debt service | 18,762,284 |
| Road and bridge | 14,671,986 |
| Tobacco fund | 3,993,574 |
| Records management | 3,931,444 |
| Public safety | 2,009,448 |
| Other projects | 110,925,121 |
| Unrestricted | <u>(144,080,084)</u> |
| Total net assets | <u><u>\$ 187,165,462</u></u> |

The Notes to the Basic Financial Statements
are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2010**

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets |
|--|-----------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government |
| | | | | | Governmental Activities |
| Primary government | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 26,637,924 | \$ 8,672,102 | \$ 19,876 | \$ - | \$ (17,945,946) |
| Public safety | 75,872,505 | 14,282,342 | 363,264 | - | (61,226,899) |
| Transportation support | 67,938,312 | 5,055,053 | 22,755,482 | 65,403,950 | 25,276,173 |
| Judicial | 20,022,346 | 7,213,109 | 321,444 | - | (12,487,793) |
| Community services | 17,361,323 | 1,308,480 | 469,430 | - | (15,583,413) |
| Conservation | 219,592 | - | 926,646 | - | 707,054 |
| Interest on long-term debt | 38,843,957 | - | - | - | (38,843,957) |
| Total primary government | <u>\$ 246,895,959</u> | <u>\$ 36,531,086</u> | <u>\$ 24,856,142</u> | <u>\$ 65,403,950</u> | (120,104,781) |
| General revenues | | | | | |
| Taxes: | | | | | |
| Property taxes, levied for general purposes | | | | | 97,632,658 |
| Property taxes, levied for farm to market | | | | | 10,135,443 |
| Property taxes, levied for debt service | | | | | 57,980,103 |
| Other taxes | | | | | 577,272 |
| Investment earnings | | | | | 5,704,603 |
| Miscellaneous | | | | | 946,945 |
| Total general revenues and transfers | | | | | <u>172,977,024</u> |
| Change in net assets | | | | | 52,872,243 |
| NET ASSETS, beginning of year, as originally reported | | | | | 84,727,191 |
| PRIOR PERIOD ADJUSTMENT | | | | | <u>49,566,028</u> |
| NET ASSETS, beginning of year, as restated | | | | | <u>134,293,219</u> |
| NET ASSETS, end of year | | | | | <u>\$ 187,165,462</u> |

The Notes to the Basic Financial Statements
are an integral part of this statement.

WILLIAMSON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

| ASSETS | General | Special Road and Bridge | Debt Service | Capital Projects | Pass-through Funding Program | Other Governmental | Total Governmental Funds |
|--|----------------------|------------------------------------|-------------------------|-----------------------------|---|-------------------------------|---|
| Cash and investments | \$ 66,173,948 | \$ 15,081,057 | \$ 21,907,932 | \$ 181,935,415 | \$ 77,952 | \$ 17,984,949 | \$ 303,161,253 |
| Accounts receivable (net of allowance) | 7,803,105 | 194,986 | 868,631 | 52,590 | - | 229,387 | 9,148,699 |
| Due from other funds | - | - | - | - | - | - | - |
| Due from other governments | 41,765 | 41,731 | - | 12,146,745 | 104,616,658 | 326,935 | 117,173,834 |
| Inventories | - | 408,348 | - | - | - | - | 408,348 |
| Due from other funds | - | - | - | - | - | - | - |
| Prepaid items | 74,137 | - | - | - | - | 2,809 | 76,946 |
| Restricted cash and investments | - | - | - | - | - | - | - |
| Investment in capital lease | 1,333,949 | - | - | - | - | - | 1,333,949 |
| Total assets | \$ 75,426,904 | \$ 15,726,122 | \$ 22,776,563 | \$ 194,134,750 | \$ 104,694,610 | \$ 18,544,080 | \$ 431,303,029 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ 2,737,961 | \$ 830,917 | \$ 300 | \$ 9,220,680 | \$ - | \$ 435,133 | \$ 13,224,991 |
| Accrued liabilities | 3,081,383 | 205,968 | - | - | - | 119,698 | 3,407,049 |
| Due to other governments | 2,006,758 | - | - | - | - | 21,843 | 2,028,601 |
| Due to other funds | - | - | - | - | - | - | - |
| Deferred revenue | 7,282,912 | 178,543 | 778,960 | 10,726,015 | - | 919,954 | 19,886,384 |
| Interest payable | - | - | 120,945 | - | - | - | 120,945 |
| Total liabilities | 15,109,014 | 1,215,428 | 900,205 | 19,946,695 | - | 1,496,628 | 38,667,970 |
| Fund balances | | | | | | | |
| Reserved for | | | | | | | |
| Investment in capital lease | 1,333,949 | - | - | - | - | - | 1,333,949 |
| Prepaid items | 74,137 | - | - | - | - | 2,809 | 76,946 |
| Unreserved, undesignated | | | | | | | |
| reported in: | | | | | | | |
| General fund | 58,909,804 | - | - | - | - | - | 58,909,804 |
| Special revenue funds | - | 14,510,694 | - | - | 104,694,610 | 17,044,643 | 136,249,947 |
| Capital projects fund | - | - | - | 174,188,055 | - | - | 174,188,055 |
| Debt service fund | - | - | 21,876,358 | - | - | - | 21,876,358 |
| Total fund balances | 60,317,890 | 14,510,694 | 21,876,358 | 174,188,055 | 104,694,610 | 17,047,452 | 392,635,059 |
| Total liabilities and fund balances | \$ 75,426,904 | \$ 15,726,122 | \$ 22,776,563 | \$ 194,134,750 | \$ 104,694,610 | \$ 18,544,080 | \$ 431,303,029 |

The Notes to the Basic Financial Statements
are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010**

| | |
|--|----------------|
| Total fund balances - governmental funds | \$ 392,635,059 |
|--|----------------|

Amounts reported for governmental activities in the statement of net assets are different because:

| | |
|---|-------------|
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 438,229,692 |
|---|-------------|

| | |
|---|-------------|
| Deferred contributions are not financial resources and, therefore, are not reported in the funds. | 144,042,419 |
|---|-------------|

| | |
|--|-----------|
| Deferred charges are not available to pay for current period expenditures and, therefore, are not recorded in the funds. | 7,710,798 |
|--|-----------|

| | |
|---|---------|
| Net pension assets are not current financial resources, thus are not reported in the funds. | 474,065 |
|---|---------|

| | |
|---|------------|
| Revenues earned but not available within sixty days of the year end are not recognized as revenue on the fund financial statements. | 18,729,860 |
|---|------------|

| | |
|--|-------------|
| Interest payable on long term debt does not require current financial resources; therefore, interest payable is not reported as a liability in governmental funds balance sheet. | (4,654,564) |
|--|-------------|

| | |
|--|----------------------|
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. | <u>(810,001,867)</u> |
|--|----------------------|

| | |
|---------------------------------------|------------------------------|
| Net assets of governmental activities | <u><u>\$ 187,165,462</u></u> |
|---------------------------------------|------------------------------|

WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010

| | General | Special Road and Bridge | Debt Service | Capital Projects | Pass-through Funding Program | Other Governmental | Total Governmental Funds |
|---|----------------------|----------------------------|----------------------|-----------------------|------------------------------------|-----------------------|--------------------------------|
| REVENUES | | | | | | | |
| Taxes | \$ 98,380,330 | \$ 10,159,075 | \$ 56,742,995 | \$ - | \$ - | \$ 1,356,651 | \$ 166,639,051 |
| Fees of office | 8,487,029 | - | - | - | - | 2,511,311 | 10,998,340 |
| Fines and forfeitures | 4,367,886 | - | - | - | - | 536,338 | 4,904,224 |
| Intergovernmental | 2,162,896 | 132,785 | 120,437 | 7,301,494 | 55,077,222 | 6,018,693 | 70,813,527 |
| Charges for services | 11,047,051 | 54,925 | - | - | - | 659,631 | 11,761,607 |
| Motor vehicle registration | - | 4,865,667 | - | - | - | - | 4,865,667 |
| Investment earnings | 360,413 | 82,335 | 122,786 | 4,807,677 | - | 63,078 | 5,436,289 |
| Miscellaneous | 473,076 | 97,639 | 2 | 338,523 | - | 1,329,396 | 2,238,636 |
| Total revenues | 125,278,681 | 15,392,426 | 56,986,220 | 12,447,694 | 55,077,222 | 12,475,098 | 277,657,341 |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| General government | 21,059,292 | - | - | 476,904 | - | 2,910,529 | 24,446,725 |
| Public safety | 63,280,248 | - | - | 723,054 | - | 2,872,286 | 66,875,588 |
| Transportation support | - | 12,916,677 | - | 91,788,314 | - | 84,255 | 104,789,246 |
| Judicial | 17,316,847 | - | - | 45,113 | - | 979,752 | 18,341,712 |
| Community services | 12,406,745 | - | - | 379,283 | - | 2,583,563 | 15,369,591 |
| Conservation | - | - | - | - | - | 219,592 | 219,592 |
| Debt service | | | | | | | |
| Principal | 165,713 | - | 21,870,000 | - | - | 715,000 | 22,750,713 |
| Interest and other charges | 19,774 | - | 37,484,304 | - | - | 668,294 | 38,172,372 |
| Bond issuance fees | - | - | - | 388,061 | - | - | 388,061 |
| Capital outlay | 2,053,078 | 928,619 | - | 30,244,833 | - | 929,149 | 34,155,679 |
| Total expenditures | 116,301,697 | 13,845,296 | 59,354,304 | 124,045,562 | - | 11,962,420 | 325,509,279 |
| Excess (deficiency) of revenues over expenditures | 8,976,984 | 1,547,130 | (2,368,084) | (111,597,868) | 55,077,222 | 512,678 | (47,851,938) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Issuance of long-term debt | - | - | - | 33,995,000 | - | - | 33,995,000 |
| Premium on issuance of long-term debt | - | - | - | 1,673,850 | - | - | 1,673,850 |
| Proceeds from sale of capital assets | 115,853 | 214,247 | - | - | - | - | 330,100 |
| Transfers in | 235,328 | - | - | 1,211,857 | - | 1,485,151 | 2,932,336 |
| Discount on issuance of long-term debt | - | - | - | (263,649) | - | - | (263,649) |
| Transfers out | (1,515,711) | (1,231,747) | - | - | - | (314,074) | (3,061,532) |
| Total other financing sources (uses) | (1,164,530) | (1,017,500) | - | 36,617,058 | - | 1,171,077 | 35,606,105 |
| NET CHANGE IN FUND BALANCES | 7,812,454 | 529,630 | (2,368,084) | (74,980,810) | 55,077,222 | 1,683,755 | (12,245,833) |
| FUND BALANCES, October 1, as originally reported | 52,505,436 | 13,981,064 | 24,244,442 | 249,168,865 | 51,360 | 15,363,697 | 355,314,864 |
| Prior period adjustment | - | - | - | - | 49,566,028 | - | 49,566,028 |
| FUND BALANCES, October 1, as restated | 52,505,436 | 13,981,064 | 24,244,442 | 249,168,865 | 49,617,388 | 15,363,697 | 404,880,892 |
| FUND BALANCES, end of year | \$ 60,317,890 | \$ 14,510,694 | \$ 21,876,358 | \$ 174,188,055 | \$ 104,694,610 | \$ 17,047,452 | \$ 392,635,059 |

The Notes to the Basic Financial Statements
are an integral part of this statement.

WILLIAMSON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2010

Net change in fund balances - total governmental funds \$ (12,245,833)

Amounts reported for governmental activities in the statement of activities are different because:

| | |
|---|-----------------------------|
| Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | 17,787,331 |
| Governmental capital assets donated to the County are not current financial resources therefore, are not reported in the fund statements. Capital assets donated to the County in the current fiscal year increased net assets. | 10,326,515 |
| Governmental funds report expenditures for costs of assets under construction that will be contributed on completion to another entity. However, in the statement of activities, the cost of those assets will be expensed when the completed asset is transferred. | 66,203,027 |
| Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the statement of activities reports only the gain or loss on the sale of the assets. In addition, the cost basis of assets donated to other entities is reported as expenses on the statement of activities in the period donated. The sum of these items totals: | (21,587,350) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 11,517,730 |
| Pension expenditures reported in the funds use current financial resources, however, pension expenses in the statement of activities will be expensed as incurred. | 22,065 |
| The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | (12,266,427) |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | (6,329,169) |
| Internal Service Funds are used by management to charge the costs of certain capital assets to individual funds. The net expense of certain activities of Internal Service Funds is reported with governmental activities. | (555,646) |
| Change in net assets of governmental activities | <u><u>\$ 52,872,243</u></u> |

WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2010

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------------|----------------------|----------------------|-----------------------|
| | Original | Final | Amounts | Final Budget - |
| | | | | Positive |
| | | | | (Negative) |
| REVENUES | | | | |
| Taxes | \$ 95,951,243 | \$ 95,951,243 | \$ 98,380,330 | \$ 2,429,087 |
| Fees of office | 8,297,800 | 8,297,800 | 8,487,029 | 189,229 |
| Fines and forfeitures | 4,040,000 | 4,040,000 | 4,367,886 | 327,886 |
| Intergovernmental | 1,092,000 | 1,164,518 | 2,162,896 | 998,378 |
| Charges for services | 7,979,000 | 8,239,211 | 11,047,051 | 2,807,840 |
| Investment earnings | 1,655,000 | 1,655,000 | 360,413 | (1,294,587) |
| Miscellaneous | 310,950 | 356,764 | 473,076 | 116,312 |
| Total revenues | 119,325,993 | 119,704,536 | 125,278,681 | 5,574,145 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | 22,237,942 | 22,485,319 | 21,059,292 | 1,426,027 |
| Public safety | 66,384,529 | 67,214,556 | 63,280,248 | 3,934,308 |
| Judicial | 17,054,342 | 17,728,674 | 17,316,847 | 411,827 |
| Community services | 9,165,588 | 12,733,026 | 12,406,745 | 326,281 |
| Debt service | | | | |
| Principal | 165,713 | 165,713 | 165,713 | - |
| Interest and other charges | 19,774 | 19,774 | 19,774 | - |
| Capital outlay | 3,131,251 | 2,156,682 | 2,053,078 | 103,604 |
| Total expenditures | 118,159,139 | 122,503,744 | 116,301,697 | 6,202,047 |
| Excess (deficiency) of revenues over expenditures | 1,166,854 | (2,799,208) | 8,976,984 | 11,776,192 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | 100,000 | 100,000 | 115,853 | 15,853 |
| Transfers in | 227,590 | 235,328 | 235,328 | - |
| Transfers out | (3,057,175) | (2,421,534) | (1,515,711) | 905,823 |
| Total other financing sources (uses) | (2,729,585) | (2,086,206) | (1,164,530) | 921,676 |
| Net change in fund balances | (1,562,731) | (4,885,414) | 7,812,454 | 12,697,868 |
| FUND BALANCES, beginning of year | 52,505,436 | 52,505,436 | 52,505,436 | - |
| FUND BALANCES, end of year | \$ 50,942,705 | \$ 47,620,022 | \$ 60,317,890 | \$ 12,697,868 |

The Notes to the Basic Financial Statements
are an integral part of this statement.

WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|----------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 12,450,792 | \$ 12,450,792 | \$ 10,159,075 | \$ (2,291,717) |
| Intergovernmental | 140,000 | 140,000 | 132,785 | (7,215) |
| Charges for services | 32,000 | 32,000 | 54,925 | 22,925 |
| Motor vehicle registration | 5,190,000 | 5,190,000 | 4,865,667 | (324,333) |
| Investment earnings | 100,000 | 100,000 | 82,335 | (17,665) |
| Miscellaneous | - | - | 97,639 | 97,639 |
| Total revenues | 17,912,792 | 17,912,792 | 15,392,426 | (2,520,366) |
| EXPENDITURES | | | | |
| Current | | | | |
| Transportation support | 14,317,435 | 14,885,893 | 12,916,677 | 1,969,216 |
| Capital outlay | 1,079,000 | 1,020,542 | 928,619 | 91,923 |
| Total expenditures | 15,396,435 | 15,906,435 | 13,845,296 | 2,061,139 |
| Excess (deficiency) of revenues over expenditures | 2,516,357 | 2,006,357 | 1,547,130 | (459,227) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | 125,000 | 125,000 | 214,247 | 89,247 |
| Transfers out | (4,031,920) | (3,521,920) | (1,231,747) | 2,290,173 |
| Total other financing sources (uses) | (3,906,920) | (3,396,920) | (1,017,500) | 2,379,420 |
| NET CHANGE IN FUND BALANCES | (1,390,563) | (1,390,563) | 529,630 | 1,920,193 |
| FUND BALANCES, beginning of year | 13,981,064 | 13,981,064 | 13,981,064 | - |
| FUND BALANCES, end of year | \$ 12,590,501 | \$ 12,590,501 | \$ 14,510,694 | \$ 1,920,193 |

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
SEPTEMBER 30, 2010**

| | Governmental Activities |
|--------------------------------|------------------------------------|
| | Internal Service |
| ASSETS | |
| Current assets | |
| Cash and investments | \$ 790,562 |
| Accounts receivable | 100,981 |
| Inventory | 126,720 |
| Prepaid expenses | 266,155 |
| | <hr/> |
| Total current assets | 1,284,418 |
| Noncurrent assets | |
| Capital assets | |
| Machinery and equipment | 363,507 |
| Less accumulated depreciation | (238,138) |
| | <hr/> |
| Total noncurrent assets | 125,369 |
| | <hr/> |
| Total assets | 1,409,787 |
| | <hr/> |
| LIABILITIES | |
| Accounts payable | 373,130 |
| Accrued liabilities | 1,036,657 |
| | <hr/> |
| Total liabilities | 1,409,787 |
| | <hr/> |
| NET ASSETS | |
| Invested in capital assets | 125,369 |
| Unrestricted | (125,369) |
| | <hr/> |
| TOTAL NET ASSETS | \$ - |
| | <hr/> <hr/> |

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2010**

| | Governmental Activities |
|--------------------------------------|------------------------------------|
| | Internal Service |
| OPERATING REVENUES | |
| Employer contributions | \$ 11,219,338 |
| Employee contributions | 4,331,625 |
| Charges for services | 2,780,584 |
| | <hr/> |
| Total operating revenues | 18,331,547 |
| OPERATING EXPENSES | |
| Claims | 14,012,020 |
| Insurance | 635,412 |
| Administration | 4,375,574 |
| Depreciation | 15,314 |
| | <hr/> |
| Total operating expenses | 19,038,320 |
| | <hr/> |
| Operating loss | (706,773) |
| NONOPERATING REVENUES | |
| Transfer in | 129,196 |
| Interest and investment revenues | 21,931 |
| | <hr/> |
| Total nonoperating revenues | 151,127 |
| | <hr/> |
| Change in net assets | (555,646) |
| NET ASSETS, beginning of year | 555,646 |
| | <hr/> |
| NET ASSETS, end of year | \$ - |
| | <hr/> <hr/> |

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2010**

| | Governmental Activities |
|---|------------------------------------|
| | Internal Service |
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Receipts from customers and users | \$ 18,241,338 |
| Payments to suppliers | (14,641,483) |
| Payments to employees | (4,238,301) |
| Net cash flows used in operating activities | (638,446) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Transfer from other fund | 129,196 |
| Net cash flows provided by noncapital financing activities | 129,196 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition and construction of capital assets | (107,599) |
| Net cash flows used in capital and related financing activities | (107,599) |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Investment earnings | 21,808 |
| Net cash flows provided by investing activities | 21,808 |
| Decrease in cash and cash equivalents | (595,041) |
| CASH AND CASH EQUIVALENTS, beginning of year | 1,385,603 |
| CASH AND CASH EQUIVALENTS, end of year | \$ 790,562 |
| RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES | |
| Operating loss | \$ (706,773) |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation and amortization | 15,314 |
| Change in assets and liabilities | |
| Accounts receivable | (90,209) |
| Prepays and other assets | 3,845 |
| Inventory | 39,407 |
| Accounts payable | 123,605 |
| Accrued liabilities | (23,635) |
| Net cash used in operating activities | \$ (638,446) |

The Notes to the Basic Financial Statements
are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010**

| | Private Purpose Trust - Available School | Agency Fund |
|--|--|----------------------------|
| ASSETS | | |
| Cash and investments | \$ 506 | \$ 9,222,767 |
| Due from others | <u>-</u> | <u>-</u> |
| Total assets | 506 | 9,222,767 |
| LIABILITIES | | |
| Due to others | <u>-</u> | <u>9,222,767</u> |
| Total liabilities | <u>-</u> | <u><u>\$ 9,222,767</u></u> |
| NET ASSETS | | |
| Held in trust for benefits and other purposes | <u>506</u> | |
| Total net assets | <u><u>\$ 506</u></u> | |

WILLIAMSON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2010

| | Private Purpose Trust - Available School |
|------------------------------|--|
| ADDITIONS | |
| Investment earnings | \$ 384 |
| DEDUCTIONS | |
| Apportionment to schools | <u>290</u> |
| CHANGE IN NET ASSETS | 94 |
| NET ASSETS, BEGINNING | <u>412</u> |
| NET ASSETS, ENDING | <u><u>\$ 506</u></u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Williamson County, Texas (the County) uses a commission form of government under the laws and statutes of the constitution of the State of Texas. The County provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Financial Reporting Entity

In 1991, the Governmental Accounting Standards Board (GASB) issued Statement No. 14, *The Financial Reporting Entity*, which established standards for defining and reporting on the financial reporting entity. The discussion that follows includes not only the minimum guidelines for an entity's inclusion in the County's financial statements, but also the reasons that certain entities were excluded from the statements.

The definition of the reporting entity is based primarily on the notion of financial accountability. The elected officials governing Williamson County are accountable to their constituents for their public policy decisions, regardless of whether those decisions are carried out directly through the operations of the County or by their appointees through the operations of a separate entity. Therefore, the County is not only financially accountable for the organizations that make up its legal entity, it is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the County.

Depending upon the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discretely presented component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Related Organizations – Where the Commissioners' Court is responsible for appointing a majority of the Members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

Blended Component Units

Avery Ranch Road District was formed by the Williamson County Commissioners' Court in accordance with the Texas Government Code in February of 2001. The District issues unlimited tax bonds for the purpose of developing roads within the District. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the District. The District is governed by a Board comprised of the Williamson County Commissioners' Court.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Financial Reporting Entity – Continued

Blended Component Units – Continued

Williamson County Conservation Foundation is a nonprofit corporation formed under the laws of the Texas Nonprofit Corporation Act. It was formed by the Williamson County Commissioners' Court in December of 2002, as a pro-active approach to providing for conservation and the recovery of endangered species in the Williamson County area. The Foundation is governed by a Board comprised of the Williamson County Commissioners' Court.

Complete financial statements for each of the individual component units may be obtained at the Williamson County Auditor's office.

Based upon the foregoing criteria, the following entities are not included in the accompanying financial statements: the Williamson County Health Department, the Williamson County Crisis Center, the Williamson County Board of Alcoholism, Northeast Round Rock Road District No. 1 and Georgetown Road District No.1.

Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 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 revenue are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if 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 revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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 **Special Road and Bridge Fund** is a Special Revenue Fund used to account for revenue derived from ad valorem taxes, vehicle registration fees and rebates from the State of Texas. Expenditures are for maintenance and construction of County roads and bridges.

The **Debt Service Fund** is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

The **Capital Projects Fund** is used to account for the acquisition of capital assets or construction of major capital projects.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

The ***Pass-Through Funding Program*** is a special revenue fund used to account for reimbursements from the Texas Department of Transportation (TxDOT) related to the Pass-Through Road Financing Program. The pass-through program allows the County to manage the improvements of state highways. Reimbursements from TxDOT are based on a per vehicle usage after completion of these projects. The monies will be used for the payment of the debt related to these projects. Any funds remaining after all debt has been retired will be used for road projects.

Additionally, the County reports the following fund types:

Internal Service Funds account for the Benefits Program and Fleet Maintenance services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

The ***Private-Purpose Trust Fund*** is used to account for investments, interest, rents and royalties for the benefit of various school districts in the County. The revenues are distributed to the various school districts.

Agency Funds are used to account for assets held by the County on behalf of individuals and other governments. Examples include taxes, fines, bonds and restitution. Agency Funds are custodial in nature and do not include measurements of results of operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements with the exception of interfund services provided and used.

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. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes. 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 County's internal service funds are charges to customers for services. Operating expenses for the internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

New Accounting Pronouncements

In June 2007, the GASB issued statement No. 51, *Accounting and Financial Reporting for Intangible Assets* (GASB 51). This statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. The requirements of this statement are effective for periods beginning after June 15, 2009. The County implemented GASB 51, as of October 1, 2009, and the adoption of this standard did not have a material impact on the County's financial statements.

In March 2009, the GASB issued statement No. 54, *Fund Balance and Governmental Fund Type Definitions* (GASB 54). This statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2010. The County will adopt GASB 54 in the fiscal year ending September 30, 2011 and is currently evaluating the impact of this standard on its financial statements.

In June 2010, the GASB issued Statement No. 59, *Financial Instrument Omnibus* (GASB 59). This statement is to update and improve existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2010. The County will adopt GASB 59 in the fiscal year ending September 30, 2011 and is currently evaluating the impact of this standard on its financial statements.

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statement No. 14 and No. 34* (GASB 61). This statement modifies certain requirements for inclusion of component units in the financial reporting entity, amends criteria for reporting component units as if they were part of the primary government and clarifies the reporting of equity interests in legally separate organizations. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2012. The County will adopt GASB 61 in the fiscal year ending September 30, 2013 and is currently evaluating the impact of this standard on its financial statements.

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 Financial Accounting Standards Board (FASB) and American Institute of Certified Public Accountants (AICPA) Pronouncements* (GASB 62). This statement incorporates into GASB authoritative literature certain accounting and financial reporting guidance issued by the FASB and AICPA on or before November 30, 1989, which does not conflict or contradict GASB pronouncements. The requirements of this statement are effective for financial statements for periods beginning after December 15, 2011. The County will adopt GASB 62 in the fiscal year ending September 30, 2013 and is currently evaluating the impact of this standard on its financial statements.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between total fund balances – governmental funds and net assets of governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains, “Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this (\$810,001,867) difference are as follows:

| | |
|---|--------------------------------|
| Bonds Payable | \$ (767,399,942) |
| Loss on issuance of refunding bonds | 13,862,479 |
| Bond issuance discount | 819,958 |
| Bond issuance premium | (27,563,868) |
| Accumulated accretion on capital appreciation bonds | (6,427,211) |
| Tax anticipation notes | (7,355,000) |
| Capital lease payable | (440,332) |
| Compensated absences | (4,518,848) |
| Net OPEB obligation | (10,967,452) |
| Arbitrage rebate | <u>(11,651)</u> |
| Net adjustment to reduce fund balance - governmental funds to arrive at net assets of governmental activities | <u><u>\$ (810,001,867)</u></u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balance and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$17,787,331 difference are as follows:

| | |
|--|-------------------------------------|
| Capital outlay | \$ 34,155,679 |
| Depreciation expense | <u>(16,368,348)</u> |
| Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net assets of governmental activities | <u><u>\$ 17,787,331</u></u> |

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this \$11,517,730 difference are as follows:

| | |
|---|-------------------------------------|
| Property taxes | \$ (313,575) |
| Adjudicated fines | 25,911 |
| Emergency medical services | 1,194,393 |
| Investment in capital lease | (121,067) |
| Animal shelter fees | 6,053 |
| Intergovernmental reimbursements | <u>10,726,015</u> |
| Net adjustment to increase net change in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u><u>\$ 11,517,730</u></u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balance and the government-wide statement of activities – continued

Another element of the reconciliation states, “The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this (\$12,266,427) difference are as follows:

| | |
|---|-------------------------------|
| Capital lease payments | \$ 165,713 |
| Issuance of bonds | (33,995,000) |
| Bond issuance costs | 388,061 |
| Discount on bond issuance | 263,649 |
| Premium on bond issuance | (1,673,850) |
| Principal payments on tax notes and bonds | <u>22,585,000</u> |
| Net adjustment to decrease net change in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u><u>\$ (12,266,427)</u></u> |

Another element of the reconciliation states, “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this (\$6,329,169) difference are as follows:

| | |
|---|------------------------------|
| Amortization of bond issuance discount | \$ (34,735) |
| Amortization of bond issuance premium | 1,576,703 |
| Amortization of bond issuance fees | (643,875) |
| Amortization of loss on refunding bonds | (1,529,488) |
| Accretion of capital appreciation bonds | (283,739) |
| Compensated absences | (361,808) |
| Accrued interest | 243,549 |
| Increase in net OPEB obligation | (5,540,248) |
| Arbitrage rebate | <u>244,472</u> |
| Net adjustment to decrease net change in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u><u>\$ (6,329,169)</u></u> |

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3. ASSETS, LIABILITIES AND NET ASSETS OR FUND BALANCE

Cash and Investments

The County pools cash resources of some funds and invests these funds jointly. Each fund owns a prorata share of the cash and investments. The County is entitled to invest in obligations of the United States, the State of Texas, and certificates of deposit of state or national banks or savings and loan associations within the State. All investments are stated at fair value.

Investment earnings are allocated to the respective funds based on the cash balances outstanding at the end of each month.

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.

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 interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

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 and property tax receivables are shown net of an allowance for uncollectible amounts. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectible amounts.

Ad valorem property taxes attach as enforceable liens as of January 1. Taxes are levied prior to September 30, payable on October 1, and are delinquent on February 1. The majority of the County's property tax collections occur during December and early January each year. To the extent that County property tax revenue result in current receivables as defined by the GASB they are recognized when levied.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method.

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

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET ASSETS OR FUND BALANCE – CONTINUED

Deferred Contributions

Deferred contributions include the construction costs primarily of roads within the County that will be contributed upon completion to another governmental entity. Upon completion of the project, these assets will be transferred to another governmental entity and expensed in the statement of activities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items) and intangible assets (i.e., mitigation credits) are reported in the governmental activities column in the government-wide financial statements. The County defines capital assets 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.

Intangible assets were modified to comply with GASB Statement No. 51. Intangible assets are not physical in nature, do not have monetary form, and are identifiable. Intangible assets include mitigation credits, unregistered trademarks, easements, and software (acquired or internally developed). Like capital assets, the County defines intangible assets with an initial cost if more than \$5,000 and an estimated useful life in excess of one year.

Intangible assets with definite estimated useful lives from 3 to 20 years are amortized using the straight-line method.

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.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Buildings and improvements | 25 - 40 |
| Vehicles | 3 - 14 |
| Machinery and equipment | 5 - 15 |
| Infrastructure | 5 - 50 |
| Improvements other than buildings | 10 - 40 |

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3. ASSETS, LIABILITIES AND NET ASSETS OR FUND BALANCE – CONTINUED

Federal and State Grants

Revenue from federal and state grants is recognized on the basis of actual expenditures incurred, limited to the amount of the total grant award. Shared revenue is recognized based on the fiscal period to which the entitlements received apply.

Compensated Absences

The Williamson County Personnel Policy provides employees with vacation leave and nonvesting accumulating rights to sick pay benefits. The policy allows all employees to accumulate a range of 80 to 160 hours of vacation per year. Employees are allowed to carry their vacation balance forward to the next fiscal year in an amount not to exceed 80 to 160 hours, respectively. Employees may also accrue up to 240 hours of compensatory time. Additionally, holiday time is accrued up to a maximum of 200 hours. Unused compensatory time, vacation leave, and holiday time is paid upon termination. Governmental fund liability and expenditures are not recognized until they come due for payment in accordance with the provisions of GASB Interpretation 6.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. 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.

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 the use for specific purposes. Designations of fund balance represent tentative management plans that are subject to change.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET ASSETS OR FUND BALANCE – CONTINUED

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

NOTE 4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

In accordance with the Local Government Budget and Fiscal Control Act, the County follows these procedures in establishing the budgetary data reflected in the financial report:

- 1) The Budget Officer submits to the County Commissioners a proposed operating budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayer comments.
- 3) The budget is legally enacted through passage of an ordinance by September 30 each year.

The County Commissioners may amend the budget ordinance at any time after its adoption so long as the amended ordinance continues to meet the requirements of "Local Government Budget and Fiscal Control Act." During the year, several supplementary appropriations to the original budget were necessary. The County's legally adopted budget is at the function level. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures or expenses to budget are made on an ongoing basis. Budgets

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED

of the General, Special Revenue, and Debt Service are prepared on an annual basis. Formal budgetary integration is not employed for Capital Projects Funds because budgetary control is achieved through legally binding construction contracts.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General, Special Revenue (except as noted in the following paragraph) and Debt Service Funds. All annual appropriations lapse at fiscal year-end.

Annually appropriated budgets are not adopted for all Special Revenue Funds. The Avery Ranch Road District, Child Safety, Juvenile Delinquency Preservation, County Sheriff, Grants, Southeast Road District, Southwest Road District, JP Security, Appellate Judicial System, Truancy Program, Guardianship, and the Pass-through Funding Program Funds do not have legally adopted budgets. Accordingly, budget and actual comparisons do not include these funds.

Deficit Unrestricted Net Assets

A deficit unrestricted net assets of \$144.1 million exists in governmental activities as of September 30, 2010. This deficit is primarily the result of the County issuing bonds to finance the construction of infrastructure contributed to another governmental entity. As of September 30, 2010, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was \$358.9 million. These bonds will be paid with future property tax revenues restricted for debt service.

Deficit Fund Balance

The County Radio Communications System (RCS) and Regional Animal Shelter (WCRAS) Special Revenue Funds had deficit fund balances of \$8,716 and \$57,239, respectively, as of September 30, 2010. The County is waiting for reimbursement from other participating entities.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 5. DEPOSITS AND INVESTMENTS

As of September 30, 2010, the County had the following investments:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Weighted Average Maturity (Days)</u> |
|------------------------|-----------------------|---|
| Primary government: | | |
| TexPool | \$ 10,995,169 | 34 |
| TexPool Prime | 113,358,237 | 30 |
| TexStar | 4,496,925 | 55 |
| FHLB | 12,003,600 | 141 |
| FHLMC DN | 5,013,500 | 76 |
| USB/VPB | 39,571,168 | 225 |
| Flex Citigroup | 96,310,897 | 76 |
| Dreyfus Fund | 858,599 | 34 |
| | <u>\$ 282,608,095</u> | |
| Total fair value | <u>\$ 282,608,095</u> | |

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U. S. Treasury, certain U. S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The County's investments in these pools is the same as the value of the pool shares, which are valued based on quoted market rates.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 5. DEPOSITS AND INVESTMENTS – CONTINUED

The County invests in Texas Local Government Investment Pool (TexPool), which was created under the Interlocal Cooperation Act, Texas Government Code Ann. Chapter 791 and the Texas Public Funds Investment Act. The Texas Treasury Safekeeping Trust Company (the Trust) is trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code Ann. Section 404.103 for which the Texas State Comptroller is sole officer, director and shareholder. The advisory board of TexPool is composed of members appointed pursuant to the requirements of the Texas Public Funds Investment Act.

The County also invests in Texas Short Term Asset Reserve Program (TexSTAR) which has been organized in conformity with the Texas Government Code, and the Public Funds Investment Act. J.P. Morgan Investment Management, Inc. (JPMIM) or the (investment manager) and First Southwest Asset Management, Inc. (FSAM) serve as co-administrators for TEXSTAR. JPMIM provides investment management services, and FSAM provides participant services and marketing. Custodial, transfer agency, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investor Services Co. The 12 member board of directors for TexStar is comprised of individuals from participating government entities in the pool.

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the average dollar-weighted maturity of its portfolio to a maximum of 365 days.

Custodial Credit Risk. 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. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government Obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2010, the County's balances on deposit with financial institutions totaling \$31.0 million were collateralized with securities held by the pledging financial institution in the County's name or FDIC insurance. At September 30, 2010, the carrying amount of the City's demand deposits was \$30,566,993 and the bank balance was \$31,220,136.

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5. DEPOSITS AND INVESTMENTS – CONTINUED

Credit Risk. It is the County's policy, as defined in the Texas Public Funds Investment Act, to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The Citigroup Flex repo and the USB/VPB investments are not rated, however, the Citigroup Flex Repo is collateralized by AAA rated U. S. government and agency securities at 103%. The remainder of the County's investments are rated as follows:

| <u>Investment Type</u> | <u>Rating</u> | <u>Rating Agency</u> |
|------------------------|---------------|----------------------|
| TexPool | AAAm | Standard & Poor's |
| TexPool Prime | AAAm | Standard & Poor's |
| TexStar | AAAm | Standard & Poor's |
| FHLB | AAA | Standard & Poor's |
| FHLMC DN | AAA | Standard & Poor's |
| FFCB | AAAm | Standard & Poor's |

NOTE 6. RECEIVABLES AND DEFERRED REVENUE

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

| | <u>Governmental Funds</u> | | | | | | |
|-----------------------|---------------------------|--|-------------------------|-----------------------------|---|---|-----------------------|
| | <u>General</u> | <u>Special Road and Bridge</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Pass-through Funding Program</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
| Receivables: | | | | | | | |
| Property taxes | \$ 1,512,606 | \$ 177,735 | \$ 868,631 | \$ - | \$ - | \$ 9,338 | \$ 2,568,310 |
| Adjudicated fines | 3,489,005 | - | - | - | - | - | 3,489,005 |
| Emergency | | | | | | | |
| medical services | 7,134,979 | - | - | - | - | - | 7,134,979 |
| Intergovernmental | 41,765 | 41,731 | - | 12,146,745 | 104,616,658 | 326,935 | 117,173,834 |
| Interest | 16,683 | - | - | 52,590 | - | 5,395 | 74,668 |
| Other | 1,081,717 | 17,251 | - | - | - | 214,654 | 1,313,622 |
| Gross receivables | 13,276,755 | 236,717 | 868,631 | 12,199,335 | 104,616,658 | 556,322 | 131,754,418 |
| Less: allowance | | | | | | | |
| for uncollectibles | 5,431,885 | - | - | - | - | - | 5,431,885 |
| Net total receivables | <u>\$ 7,844,870</u> | <u>\$ 236,717</u> | <u>\$ 868,631</u> | <u>\$ 12,199,335</u> | <u>\$ 104,616,658</u> | <u>\$ 556,322</u> | <u>\$ 126,322,533</u> |

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6. RECEIVABLES AND DEFERRED REVENUE – CONTINUED

Governmental funds report deferred revenue in connection with receivables for revenue that is 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:

| | <u>Unavailable</u> | <u>Unearned</u> |
|--------------------------------------|----------------------|---------------------|
| General Fund | | |
| Delinquent property taxes receivable | \$ 1,357,962 | \$ - |
| Adjudicated fines | 1,036,393 | - |
| Emergency medical services | 3,208,758 | - |
| Investment in capital lease | 1,333,949 | - |
| Intergovernmental | - | 150,100 |
| Other | - | 195,750 |
| | <hr/> | <hr/> |
| Total General Fund | 6,937,062 | 345,850 |
| Special Road and Bridge | | |
| Delinquent property taxes receivable | 161,293 | - |
| Other | - | 17,250 |
| | <hr/> | <hr/> |
| Total Special Road and Bridge | 161,293 | 17,250 |
| Debt Service Fund | | |
| Delinquent property taxes receivable | 778,960 | - |
| | <hr/> | <hr/> |
| Total Debt Service Fund | 778,960 | - |
| Capital Projects Fund | | |
| Intergovernmental | 10,726,015 | - |
| | <hr/> | <hr/> |
| Total Capital Projects Fund | 10,726,015 | - |
| Other Governmental Funds | | |
| Delinquent property taxes receivable | 8,327 | - |
| Animal shelter fees | 118,671 | - |
| Other | - | 792,956 |
| | <hr/> | <hr/> |
| Total Other Governmental Funds | 126,998 | 792,956 |
| | <hr/> | <hr/> |
| Total Governmental Funds | <u>\$ 18,730,328</u> | <u>\$ 1,156,056</u> |

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2010, was as follows:

| | Beginning Balance | Additions/ Transfers to | Disposals/ Transfers from | Ending Balance |
|--|-----------------------|----------------------------|------------------------------|-----------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated | | | | |
| Land | \$ 110,029,959 | \$ 15,844,284 | \$ (8,984,214) | \$ 116,890,029 |
| Construction in progress | 39,078,597 | 24,369,405 | (33,544,510) | 29,903,492 |
| Total assets not being depreciated | 149,108,556 | 40,213,689 | (42,528,724) | 146,793,521 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 158,809,273 | 7,486,156 | (2,004,093) | 164,291,336 |
| Infrastructure | 181,008,350 | 26,913,745 | (13,932,436) | 193,989,659 |
| Intangible | 4,058,640 | 4,394,214 | (483,600) | 7,969,254 |
| Machinery and equipment | 55,734,045 | 5,688,292 | (4,988,674) | 56,433,663 |
| Total capital assets being depreciated | 399,610,308 | 44,482,407 | (21,408,803) | 422,683,912 |
| Less accumulated depreciation: | | | | |
| Buildings and improvements | 30,540,227 | 4,483,162 | (375,767) | 34,647,622 |
| Infrastructure | 61,565,821 | 6,586,518 | (138,706) | 68,013,633 |
| Intangible | - | 339,709 | 1,916,279 | 2,255,988 |
| Machinery and equipment | 24,876,536 | 4,958,959 | (3,630,366) | 26,205,129 |
| Total accumulated depreciation | 116,982,584 | 16,368,348 | (2,228,560) | 131,122,372 |
| Total capital assets being depreciated, net | 282,627,724 | 28,114,059 | (19,180,243) | 291,561,540 |
| Governmental activities capital assets, net | <u>\$ 431,736,280</u> | <u>\$ 68,327,748</u> | <u>\$ (61,708,967)</u> | <u>\$ 438,355,061</u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 7. CAPITAL ASSETS – CONTINUED

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

| | |
|--|-----------------------------|
| Governmental activities: | |
| General government | \$ 1,228,436 |
| Public safety | 5,097,100 |
| Transportation support | 7,886,560 |
| Judicial | 793,327 |
| Community services | 1,347,611 |
| Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets | <u>15,314</u> |
| Total depreciation expense - governmental activities | <u><u>\$ 16,368,348</u></u> |

Construction Commitments

The County has active construction projects as of September 30, 2010. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2010, the County's commitments with contractors were as follows:

| Project | Spent-to-date | Remaining Commitment |
|--|------------------------------|-----------------------------|
| Road construction, parks and park improvements, facilities construction | <u><u>\$ 820,509,405</u></u> | <u><u>\$ 61,982,628</u></u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund transfers for the year ended September 30, 2010 is as follows:

| | Transfers In | | | | Total |
|--------------------------|-------------------|---------------------|-------------------|--------------------------|---------------------|
| | General | Capital Projects | Internal Service | Other Governmental Funds | |
| Transfers Out: | | | | | |
| General fund | \$ - | \$ 11,190 | \$ 129,196 | \$ 1,375,325 | \$ 1,515,711 |
| Special road and bridge | - | 1,200,667 | - | 31,080 | 1,231,747 |
| Other governmental funds | 235,328 | - | - | 78,746 | 314,074 |
| Total Transfers Out | <u>\$ 235,328</u> | <u>\$ 1,211,857</u> | <u>\$ 129,196</u> | <u>\$ 1,485,151</u> | <u>\$ 3,061,532</u> |

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and (2) fund the County's match portion for grants.

NOTE 9. INVESTMENT IN LEASES

The County has a 30-year agreement to lease a building to the Children's Advocacy Center. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2010, the future minimum lease payments to be received under the lease are as follows:

| Year Ending September 30, | Payment |
|---|---------------------|
| 2011 | \$ 24,000 |
| 2012 | 24,000 |
| 2013 | 24,000 |
| 2014 | 24,000 |
| 2015 | 24,000 |
| 2016-2020 | 120,000 |
| 2021-2025 | 120,000 |
| 2026-2030 | 120,000 |
| 2031-2035 | 120,000 |
| 2036-2038 | <u>68,000</u> |
| Total minimum lease payments receivable | 668,000 |
| Less: unearned income | (487,689) |
| Estimated unguaranteed residual value | <u>842,534</u> |
| Net investment in capital lease | <u>\$ 1,022,845</u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 9. INVESTMENT IN LEASES – CONTINUED

The County has agreements to lease radio equipment to other governments. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2010, the future minimum lease payments to be received under the lease are as follows:

| Year Ending September 30, | Payment |
|---|--------------------------|
| 2011 | \$ 97,538 |
| 2012 | 97,538 |
| 2013 | 73,921 |
| 2014 | 37,360 |
| 2015 | 19,958 |
| 2016-2018 | <u>8,383</u> |
| Total minimum lease payments receivable | 334,698 |
| Less: unearned income | <u>(23,594)</u> |
| Net investment in capital lease | <u><u>\$ 311,104</u></u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES

The following is a summary of the long-term liability transactions of the County, including blended component units, for the year ended September 30, 2010:

| | Balance September 30, 2009 | Additions | Retirements | Balance September 30, 2010 | Amounts Due Within One Year |
|--------------------------------------|----------------------------------|----------------------|----------------------|----------------------------------|-----------------------------------|
| Governmental activities | | | | | |
| Bonds payable | \$ 754,664,942 | \$ 33,995,000 | \$ 21,260,000 | \$ 767,399,942 | \$ 22,820,000 |
| Accumulated accretion of interest | 6,143,472 | 283,739 | - | 6,427,211 | - |
| Deferred amounts: | | | | | |
| For issuance premium | 27,466,721 | 1,673,850 | 1,576,703 | 27,563,868 | 1,643,657 |
| For issuance discount | (590,684) | (263,649) | (34,375) | (819,958) | (45,281) |
| For loss on refunding | (15,391,967) | - | (1,529,488) | (13,862,479) | (1,529,488) |
| Total bonds payable | 772,292,484 | 35,688,940 | 21,272,840 | 786,708,584 | 22,888,888 |
| Tax anticipation notes | 8,680,000 | - | 1,325,000 | 7,355,000 | 1,370,000 |
| Capital lease | 606,045 | - | 165,713 | 440,332 | 171,563 |
| Arbitrage rebate | 256,123 | - | 244,472 | 11,651 | - |
| Net OPEB obligation | 5,427,204 | 5,540,248 | - | 10,967,452 | - |
| Compensated absences | 4,157,040 | 6,145,847 | 5,784,039 | 4,518,848 | 4,518,848 |
| Total governmental activities | <u>\$ 791,418,896</u> | <u>\$ 47,375,035</u> | <u>\$ 28,792,064</u> | <u>\$ 810,001,867</u> | <u>\$ 28,949,299</u> |

The compensated absences liability will be liquidated primarily by the General Fund and the Special Road and Bridge Fund. The arbitrage rebate liability will be liquidated by the Capital Projects Fund.

Per Williamson County policy, sick leave is not paid out upon termination and is not included in the compensated absences calculation. Compensated absences includes accrued vacation, holiday and comp time that will be paid within the following year. It is expected that the entire amount will be expended during the following year.

Approximately \$408.5 million of the County's bonds outstanding as of September 30, 2010, were issued to construct or acquire capital assets for the County. The remainder of the outstanding bonds are used for construction of County infrastructure that is not a County owned asset, and therefore is not capital related, but benefits County citizens.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Bonds

Long-term debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds require voter approval at a public election before issuance, while Certificates of Obligation are issued upon the vote of the Commissioner's Court. Both types are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes with the exception of the Pass Through Toll Revenue and Limited Tax Certificates of Obligation which are payable from pass-through toll revenue from TXDOT.

| Issue Date | Description | Maturity | Original Amount | Interest Rate / Coupon Date |
|-------------------|--|-----------------|------------------------|--|
| 5/14/2001 | GO & Refunding Bonds Series 2001A (Parks) | 2/15/2026 | \$19,700,000 | 5.0% 2/15, 8/15 |
| 5/14/2001 | Unlimited Tax Road Bonds Series 2001 | 2/15/2026 | 95,000,000 | 4.5-5.5% 2/15, 8/15 |
| 6/27/2002 | Unlimited Tax Road Bonds Series 2002 | 2/15/2012 | 122,785,000 | 3.0-5.5% 2/15, 8/15 |
| 6/27/2002 | Limited Tax GO Bonds Series 2002A (Parks) | 2/15/2019 | 7,000,000 | 3.0-5.125% 2/15, 8/15 |
| 4/13/2004 | Unlimited Tax Road & Refunding Bonds Series 2004 | 2/15/2029 | 82,535,000 | 3.0-5.25% 2/15, 8/15 |
| 4/13/2004 | Limited Tax Refunding Bonds Series 2004A | 2/15/2020 | 62,110,000 | 3.0-5.25% 2/15, 8/15 |
| 4/5/2005 | Unlimited Tax Refunding Bonds Series 2005 | 2/15/2022 | 83,590,000 | 5.0-5.25% 2/15, 8/15 |
| 1/17/2006 | Unlimited Tax Road Bonds Series 2006 | 2/15/2030 | 53,465,000 | 4.0-5.0% 2/15, 8/15 |
| 2/16/2006 | Combination Tax & Revenue CO's Series 2006 | 2/15/2026 | 46,180,000 | 3.5-5.0% 2/15, 8/15 |
| 9/27/2006 | Pass Through Toll & Limited Tax Series 2006 | 2/15/2026 | 27,000,000 | 4.0-5.0% 2/15, 8/15 |
| 11/16/2006 | Unlimited Tax Refunding Bonds Series 2006 | 2/15/2027 | 91,346,942 | 4.0-5.0% 2/15, 8/15 |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Bonds – Continued

| Issue Date | Description | Maturity | Original Amount | Interest Rate / Coupon Date |
|-------------------|---|-----------------|------------------------|--|
| 11/16/2006 | Limited Tax Refunding Bonds Series 2006A | 2/15/2026 | 16,946,000 | 4.0-4.5% 2/15, 8/15 |
| 9/27/2007 | Unlimited Tax Road Bonds Series 2007 | 2/15/2032 | 147,535,000 | 4.0-5.0% 2/15, 8/15 |
| 9/27/2007 | Limited Tax Bonds Series 2007A | 2/15/2022 | 14,000,000 | 4.0-4.6% 2/15, 8/15 |
| 2/29/2008 | Limited Tax Notes Series 2008 | 9/30/2015 | 10,000,000 | 3.34% 2/15, 8/15 |
| 3/3/2009 | Limited Tax Bonds Series 2009 | 9/30/2029 | 8,000,000 | 3.0-5.0% 2/15, 8/15 |
| 3/3/2009 | Pass Through Toll & Limited Tax Series 2009 | 9/30/2034 | 89,235,000 | 3.0-5.125% 2/15,8/15,9/30 |
| 7/14/2010 | Pass Through Toll & Limited Tax Series 2010 | 9/30/2035 | 33,995,000 | 3.0-5.0% 2/15,8/15,9/30 |

Refunding Bonds (from table)

General Obligation and Refunding Bonds in the amount of \$19,700,000 were issued in May of 2001. \$1,703,225 of these bonds was used to provide resources to purchase securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments on \$1,650,000 of refunded debt. As a result, the refunded debt is considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. This advance refunding was undertaken to reduce total debt service payments in the next year by \$1,664,560 and resulted in an economic loss of \$10,834.

In April 2004, Unlimited Tax Road and Refunding Bonds, Series 2004 in the amount of \$82,535,000 were issued. \$11,875,000 of these bonds was used to provide resources to purchase U. S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$12,500,000 of Unlimited Tax Road Bonds, Series 1997. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (from table) – Continued

Also in April 2004, Limited Tax Refunding Bonds, Series 2004A in the amount of \$62,110,000 were issued. These bonds were used to provide resources to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$60,600,000 of certificates of obligation. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets.

Unlimited Tax Refunding Bonds, Series 2005 in the amount of \$83,590,000 were issued in April of 2005. These bonds were used to provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$90,928,483 of unlimited bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$6,568,483. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 23 years by \$4,337,171 and resulted in an economic gain of \$3,442,608.

In November of 2006, Unlimited Tax Refunding Bonds, Series 2006 in the amount of \$91,364,941 were issued. These bonds were provide resources to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payment of \$95,232,230 of unlimited tax road bonds . As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$3,867,231. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 21 years by \$5,097,526 and resulted in an economic gain of \$3,603,395.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (from table) – Continued

Also in November of 2006, Limited Tax Refunding Bonds, Series 2006 in the amount of \$16,946,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$16,594,545 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$759,544. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 13 years by \$687,988, and resulted in an economic gain of \$752,225.

Blended Component Unit

| Issue Date | Description | Maturity | Original Amount | Interest Rate / Coupon Date |
|-------------------|---|-----------------|------------------------|--|
| 2/14/2002 | Unlimited Tax Road Bonds Series 2002 | 8/15/2015 | \$6,425,000 | 4.9-5.75% 2/15, 8/15 |
| 3/27/2003 | Unlimited Tax Road Bonds Series 2003 | 8/15/2023 | 4,620,000 | 3.5-5.0% 2/15, 8/15 |
| 9/13/2005 | Unlimited Tax Road Bonds Series 2005 | 8/15/2029 | 5,955,000 | 4.0-4.8% 2/15, 8/15 |
| 7/3/2007 | Unlimited Tax Refunding Bonds Series 2007 | 8/15/2022 | 3,535,000 | 3.9-5.5% 2/15, 8/15 |

The bonds listed above were issued by Avery Ranch Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (Blended Component Unit)

Unlimited Tax Refunding Bonds, Series 2007 in the amount of \$3,535,000 were issued by the Avery Ranch Road District. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$ 3,534,378 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$352,490. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued.

This advance refunding was undertaken to decrease the total debt service payments over the next 9 years by \$157,216, and resulted in an economic gain of \$115,294. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

Debt Service Requirement – All Bonds

The debt service requirements to maturity on all bonds are:

| Fiscal Year Ending September 30, | Principal | Interest | Total |
|-------------------------------------|-----------------------|-----------------------|-------------------------|
| 2011 | \$ 24,190,000 | \$ 36,617,045 | \$ 60,807,045 |
| 2012 | 27,830,000 | 35,146,942 | 62,976,942 |
| 2013 | 33,170,000 | 33,723,775 | 66,893,775 |
| 2014 | 35,105,000 | 32,188,403 | 67,293,403 |
| 2015 | 36,730,000 | 30,552,764 | 67,282,764 |
| 2016-2020 | 196,084,986 | 132,180,663 | 328,265,649 |
| 2021-2025 | 207,944,956 | 79,849,212 | 287,794,168 |
| 2026-2030 | 155,145,000 | 30,022,041 | 185,167,041 |
| 2031-2035 | 58,555,000 | 4,914,099 | 63,469,099 |
| Total | <u>\$ 774,754,942</u> | <u>\$ 415,194,944</u> | <u>\$ 1,189,949,886</u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Capital Lease

In November 2007, the County entered into a lease agreement, as lessee, for financing the acquisition of digital radios. This lease agreement qualifies as a capital lease for accounting purposes; however, the individual digital radios did not exceed the County's capitalization threshold and are not reported as a capital asset in the government-wide financial statements.

The following is a schedule of the future minimum lease payments under these agreements, and the present value of the net minimum lease payments at September 30:

| Year Ending September 30, | |
|---------------------------------|--------------------------|
| 2011 | \$ 185,486 |
| 2012 | 185,486 |
| 2013 | <u>92,743</u> |
| | 463,715 |
| Less interest portion | <u>23,383</u> |
| Obligations under capital lease | <u><u>\$ 440,332</u></u> |

NOTE 11. RETIREMENT PLAN

Plan Description

Williamson County, Texas, provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-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 78768-2034.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 11. RETIREMENT PLAN – CONTINUED

Plan Description – Continued

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits 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 governing body of the employer within the actuarial 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 deposits and the employer financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer 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 10.90% for the months of the accounting year in 2009, and 11.40% for the months of the accounting year in 2010.

The deposit rate payable by the employee members for calendar year 2010 is the rate of 7.0%, as adopted by the governing body of the employer.

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, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008, actuarial valuation is the most recent valuation.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 11. RETIREMENT PLAN – CONTINUED

Funding Policy – Continued

Actuarial Liabilities and Funding Progress

| Actuarial Valuation Date | 12/31/2007 | 12/31/2008 | 12/31/2009 |
|-----------------------------|---|---|---|
| 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 | 15 | 15 | 15 |
| Asset valuation method | SAF: 10-7r smoothed value ESF: Fund Value | SAF: 10-7r smoothed value ESF: Fund Value | SAF: 10-7r smoothed value ESF: Fund Value |
| Actuarial Assumptions: | | | |
| Investment return | 8.00% | 8.00% | 8.00% |
| Projection salary increases | 5.3 | 5.3 | 5.3 |
| Inflation | 3.5 | 3.5 | 3.5 |
| Cost-of-living adjustments | 0.00% | 0.00% | 0.00% |

**Trend Information for the
Retirement Plan for the Employees of Williamson County**

| Fiscal year | 2008 | 2009 | 2010 |
|---|--------------|--------------|--------------|
| Annual required contribution (ARC) | \$ 7,347,514 | \$ 8,071,480 | \$ 7,647,795 |
| Interest on net pension asset | - | - | (36,160) |
| Adjustment to ARC | - | - | 14,095 |
| Annual pension cost | 7,347,514 | 8,071,480 | 7,625,730 |
| Contributions made | (7,347,514) | (8,523,480) | (7,647,795) |
| Change in net pension obligation (asset) | - | (452,000) | (22,065) |
| Net pension obligation (asset), beginning of year | - | - | (452,000) |
| Net pension obligation (asset), end of year | \$ - | \$ (452,000) | \$ (474,065) |
| Percentage of APC contributed | 100.0% | 105.6% | 100.3% |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 11. RETIREMENT PLAN – CONTINUED

Funding Policy – Continued

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Williamson County**

| Year | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Annual Covered Payroll (1) (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|------|--|---|------------------------------------|--------------------------|---|---|
| 2007 | \$ 121,011,544 | \$ 136,467,714 | \$ 15,456,170 | 88.67% | \$ 64,029,317 | 24.14% |
| 2008 | 128,830,432 | 154,265,819 | 25,435,387 | 83.51% | 69,690,520 | 36.50% |
| 2009 | 150,648,682 | 177,829,301 | 27,180,619 | 84.72% | 67,890,361 | 40.04% |

NOTE 12. POSTEMPLOYMENT HEALTH CARE

Plan Description and Funding Policy. In addition to the pension benefits described above, the Commissioners' Court established a medical insurance benefit plan for retirees. The County administers this single-employer defined benefit medical plan (the Retiree Medical Plan). The Retiree Medical Plan does not issue a publicly available financial report. Eligible retirees will be provided medical insurance benefits at a set premium rate equal to the County employees' rate. Dental insurance benefits for retirees have a set premium rate that closely approximates the County employees' rate. Eligible retirees may also cover their eligible dependents. Retirees are responsible for paying the premiums. A retiree is defined as someone who is receiving lifetime monthly Texas County and District retirement pension benefit payments and who retired directly from active employment with Williamson County. The County will stop insurance coverage on the retiree and dependent on the last day of the month when one of the following occurs:

1. The retiree reaches age 65; or
2. The retiree fails to submit the required set premium rate.

Effective May 24, 2005, the County grandfathered current retirees with dependents over age 65 so that their dependents are covered until the retiree reaches age 65 (or 70 for those previously grandfathered retirees who retired prior to May 1, 1994). Other current retirees and any future retirees with dependents under age 65 will lose dependent coverage when the dependent reaches age 65. Retirees will continue to have individual coverage until they reach the age of 65.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 12. POSTEMPLOYMENT HEALTH CARE – CONTINUED

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation to the postemployment medical plan.

| <u>Fiscal Year</u> | <u>2010</u> |
|--|-----------------------------|
| Annual Required Contribution (ARC) | \$ 6,211,570 |
| Interest on Net OPEB Obligation | 217,088 |
| Adjustment to the ARC | <u>(241,417)</u> |
| Annual OPEB Cost | 6,187,241 |
| Contributions Made | <u>(646,993)</u> |
| Increase in Net OPEB Obligation | 5,540,248 |
| Net OPEB Obligation, beginning of year | <u>5,427,204</u> |
| Net OPEB Obligation, end of year | <u><u>\$ 10,967,452</u></u> |
| Percentage of ARC contribution | 10.4% |

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2009 are as follows. This information is not included for fiscal year 2008 due to fiscal year 2009 being a transition year of the implementation of GASB Statement 45.

| <u>Fiscal Year Ended</u> | <u>Annual OPEB Cost</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net OPEB Obligation</u> |
|------------------------------|-----------------------------|---|--------------------------------|
| 9/30/2009 | \$ 6,018,963 | 9.8% | \$ 5,427,204 |
| 9/30/2010 | \$ 6,187,241 | 10.5% | \$ 10,967,452 |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 12. POSTEMPLOYMENT HEALTH CARE – CONTINUED

Funded Status and Funding Progress. The funding status of the post employment medical plan as of the most recent actuarial valuation date is as follows:

| Actuarial Valuation Date | 10/1/2008 |
|---|------------|
| Actuarial value of assets | \$ - |
| Actuarial accrued liabilities (AAL) | 36,522,500 |
| Unfunded actuarial accrued liability (UAAL) | 36,522,500 |
| Funded ratio | 0.0% |
| Covered payroll (active plan members) | 69,690,520 |
| UAAL as a percentage of covered payroll | 52.4% |

Actuarial valuations of an ongoing plan involve estimates of the value reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. A schedule of funding progress presents multi-trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. A schedule of funding progress is not available as only one valuation has been performed since the implementation of GASB Statement 45.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2008 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.0 percent investment rate of return compounded annually (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, an annual health care cost trend rate of 8.8 percent in the first year, 7.7 percent in the second year, 6.6 percent in the third year, 6.3 percent in the fourth year, and ultimately grade down to 4.6 percent per year after the 67th year. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level dollar over a 30-year period.

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 13. EMPLOYEE BENEFITS PLAN

The County provides group medical benefits to its employees on a self-funded basis. Stop-loss coverage is provided by an insurance company and an independent company serves as Claim Administrator.

All full-time County employees (regularly scheduled to work at least 30 hours per week) are eligible for coverage under the Plan. Employees can enroll for personal coverage and dependent coverage.

A reconciliation of claims liabilities is shown below.

| | 2010 | 2009 |
|------------------------------------|---------------------|---------------------|
| Claims liabilities at October 1 | \$ 1,024,455 | \$ 300,831 |
| Incurred claims | 14,012,020 | 13,720,956 |
| Payments on claims | <u>(14,042,972)</u> | <u>(12,997,332)</u> |
| Claims liabilities at September 30 | <u>\$ 993,503</u> | <u>\$ 1,024,455</u> |

All claim liabilities are due within one year.

NOTE 14. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The County provides for the management of risks through a combination of self-insurance and traditional insurance. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

NOTE 15. COMMITMENTS AND CONTINGENCIES

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements, and accordingly, no provision for losses has been recorded.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 15. COMMITMENTS AND CONTINGENCIES – CONTINUED

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2010, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 16. PRIOR PERIOD ADJUSTMENT

Subsequent to September 30, 2009, the County discovered that it did not record sufficient revenue and the related receivable for a construction project reimbursable by TxDOT in the Pass-Through Funding Program fund, a major governmental fund. The effect of this prior period adjustment was an increase in beginning fund balance of this fund and beginning net assets of governmental activities in the government-wide financial statements of \$49,566,028.

| | Effect on: | |
|---------------------------------|---------------------------|-------------------------|
| | Governmental Funds | Government-wide |
| Adjustments to: | Beginning Fund Balance | Beginning Net Assets |
| Accounts receivable | \$ 49,566,028 | \$ 49,566,028 |
| Total effect of adjustment | 49,566,028 | 49,566,028 |
| Balances as originally reported | 51,360 | 84,727,191 |
| Balances as restated | <u>\$ 49,617,388</u> | <u>\$ 134,293,219</u> |

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 17. SUBSEQUENT EVENTS

In November 2010, Limited Tax Refunding Bonds in the amount of \$12,930,000 were issued. The purpose was for the advance refunding of a portion of existing debt of the County and for paying costs of issuing the 2010 Limited Tax Refunding Bonds. The bonds constitute direct obligations of the County payable from ad valorem taxes levied upon all taxable property located within the County. Interest at rates ranging from 2% to 4% are payable at February 15 and August 15 of each year. The refunding produced a net present value savings of \$634,140. In addition, it lowered the debt service payments \$683,563 over the next 16 years.

In November 2010, Commissioner's Court approved to issue the remaining \$76,860,000 of the authorized but unissued bonds from the November 2006 Bond Election. The County sold the bonds in March 2011 interest at rates ranging from 2% to 5%. To maintain debt structure, the Commissioner's Court approved to redeem the outstanding Series 2001A, General Obligation and Refunding Bonds. The redemption date of these bonds is March 15, 2011. Interest savings will be \$190,486.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2010

| | Budgeted Amounts | | Actual | Variance |
|--------------------------------------|-------------------------|----------------------|----------------------|--------------------------------|
| | Original | Final | Amounts | Positive (Negative) |
| Revenues | | | | |
| Taxes | | | | |
| Ad valorem taxes | \$ 94,105,243 | \$ 94,105,243 | \$ 96,044,169 | \$ 1,938,926 |
| Penalty and interest | 1,295,000 | 1,295,000 | 1,758,889 | 463,889 |
| Alcohol beverage taxes | 551,000 | 551,000 | 577,272 | 26,272 |
| Total taxes | 95,951,243 | 95,951,243 | 98,380,330 | 2,429,087 |
| Fees of office | | | | |
| County sheriff | 179,000 | 179,000 | 116,139 | (62,861) |
| County clerk | 2,418,000 | 2,418,000 | 2,741,055 | 323,055 |
| Tax assessor/collector | 3,372,000 | 3,372,000 | 2,828,107 | (543,893) |
| District clerk | 411,500 | 411,500 | 565,151 | 153,651 |
| Justice of the peace | 534,000 | 534,000 | 450,665 | (83,335) |
| District attorney | 6,000 | 6,000 | 7,630 | 1,630 |
| Constables | 856,000 | 856,000 | 808,611 | (47,389) |
| Personal bond office | 37,500 | 37,500 | 53,873 | 16,373 |
| County attorney | 40,500 | 40,500 | 58,860 | 18,360 |
| Other | 443,300 | 443,300 | 856,938 | 413,638 |
| Total fees of office | 8,297,800 | 8,297,800 | 8,487,029 | 189,229 |
| Fines and forfeitures | | | | |
| County clerk | 767,000 | 767,000 | 681,934 | (85,066) |
| District clerk | 806,500 | 806,500 | 827,676 | 21,176 |
| Justice of the peace | 2,454,000 | 2,454,000 | 2,468,245 | 14,245 |
| County attorney | 12,500 | 12,500 | 390,031 | 377,531 |
| Total fines and forfeitures | 4,040,000 | 4,040,000 | 4,367,886 | 327,886 |
| Charges for services | | | | |
| Emergency medical service | 6,007,000 | 6,007,000 | 8,670,191 | 2,663,191 |
| County sheriff | - | 154,100 | 192,049 | 37,949 |
| Constables | - | 98,566 | 120,604 | 22,038 |
| Parks | 206,000 | 206,000 | 218,432 | 12,432 |
| Other | 1,766,000 | 1,773,545 | 1,845,775 | 72,230 |
| Total charges for services | 7,979,000 | 8,239,211 | 11,047,051 | 2,807,840 |
| Intergovernmental | | | | |
| Federal payments in lieu of taxes | 60,000 | 60,000 | 92,605 | 32,605 |
| Prisoner payments | 185,000 | 185,000 | 182,225 | (2,775) |
| State shared | 847,000 | 919,518 | 1,888,066 | 968,548 |
| Total intergovernmental | 1,092,000 | 1,164,518 | 2,162,896 | 998,378 |
| Investment income and other | | | | |
| Investment income | 1,655,000 | 1,655,000 | 360,413 | (1,294,587) |
| Other | 310,950 | 356,764 | 473,076 | 116,312 |
| Total investment income and other | 1,965,950 | 2,011,764 | 833,489 | (1,178,275) |
| Total revenues | <u>\$119,325,993</u> | <u>\$119,704,536</u> | <u>\$125,278,681</u> | <u>\$ 5,574,145</u> |

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2010

| Expenditures | Budgeted Amounts | | Actual Amounts | Variance Positive (Negative) |
|---------------------------------|------------------|------------|-------------------|------------------------------------|
| | Original | Final | | |
| General government | | | | |
| County judge | \$ 462,895 | \$ 456,527 | \$ 433,120 | \$ 23,407 |
| Commissioners' court | 1,041,004 | 1,041,854 | 981,654 | 60,200 |
| County clerk | 654,495 | 654,495 | 613,426 | 41,069 |
| Non-departmental | 3,276,221 | 3,074,182 | 2,669,409 | 404,773 |
| County auditor | 1,955,084 | 1,955,084 | 1,903,700 | 51,384 |
| Purchasing | 582,930 | 582,930 | 492,148 | 90,782 |
| County treasurer | 421,665 | 421,251 | 408,162 | 13,089 |
| Budget office | 179,725 | 179,725 | 173,420 | 6,305 |
| Tax assessor/collector | 2,994,546 | 2,995,729 | 2,758,696 | 237,033 |
| Infrastructure department | - | 147,982 | 147,851 | 131 |
| Office buildings | 5,339,036 | 5,421,129 | 5,255,136 | 165,993 |
| Information technology services | 3,400,866 | 3,624,956 | 3,405,316 | 219,640 |
| Human resources | 591,096 | 591,096 | 545,211 | 45,885 |
| General elections | 1,338,379 | 1,338,379 | 1,272,043 | 66,336 |
| Total general government | 22,237,942 | 22,485,319 | 21,059,292 | 1,426,027 |
| Public safety | | | | |
| Constable, precinct 1 | 799,083 | 839,173 | 785,745 | 53,428 |
| Constable, precinct 2 | 995,711 | 1,008,686 | 906,283 | 102,403 |
| Constable, precinct 3 | 1,265,293 | 1,267,727 | 1,175,456 | 92,271 |
| Constable, precinct 4 | 944,755 | 1,022,268 | 967,346 | 54,922 |
| County sheriff | 16,527,857 | 16,784,698 | 15,895,661 | 889,037 |
| Department of public safety | 221,513 | 221,390 | 183,015 | 38,375 |
| Jail and law enforcement | 19,260,953 | 19,279,205 | 18,284,876 | 994,329 |
| Juvenile services | 8,774,138 | 8,770,779 | 8,255,498 | 515,281 |
| Adult probation | 187,952 | 187,952 | 185,761 | 2,191 |
| Emergency medical services | 12,108,061 | 12,472,031 | 12,055,571 | 416,460 |
| Emergency services | 418,243 | 419,443 | 292,299 | 127,144 |
| Mobile outreach team | 477,300 | 492,001 | 426,046 | 65,955 |
| Emergency management | 231,380 | 285,813 | 251,567 | 34,246 |
| Emergency Haz-Mat | 308,827 | 309,227 | 282,604 | 26,623 |
| Emergency 911 communications | 3,863,463 | 3,854,163 | 3,332,520 | 521,643 |
| Total public safety | 66,384,529 | 67,214,556 | 63,280,248 | 3,934,308 |
| Judicial | | | | |
| County courts-at-law | 724,273 | 974,961 | 974,961 | - |
| County courts-at-law #1 | 411,972 | 412,072 | 406,525 | 5,547 |
| County courts-at-law #2 | 420,786 | 420,786 | 410,449 | 10,337 |
| County courts-at-law #3 | 430,882 | 430,882 | 410,775 | 20,107 |
| County courts-at-law #4 | 430,681 | 434,987 | 423,058 | 11,929 |
| District courts | 1,750,998 | 2,005,997 | 1,941,826 | 64,171 |
| 26th Judicial court | 219,669 | 219,669 | 215,189 | 4,480 |
| 277th Judicial court | 216,970 | 216,970 | 211,377 | 5,593 |
| 368th Judicial court | 221,733 | 221,733 | 217,849 | 3,884 |
| 395th Judicial court | 247,958 | 247,958 | 242,648 | 5,310 |
| 425th Judicial court | 203,751 | 203,751 | 200,563 | 3,188 |
| District attorney | 2,573,812 | 2,594,573 | 2,566,062 | 28,511 |
| District clerk | 1,531,172 | 1,541,172 | 1,497,255 | 43,917 |
| Justice court, precinct 1 | 728,342 | 758,042 | 738,429 | 19,613 |
| Justice court, precinct 2 | 741,970 | 741,970 | 704,528 | 37,442 |

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | Budgeted Amounts | | Actual Amounts | Variance Positive (Negative) |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | Original | Final | | |
| Expenditures (Continued) | | | | |
| Judicial (Continued) | | | | |
| Justice court, precinct 3 | 948,084 | 960,474 | 894,144 | 66,330 |
| Justice court, precinct 4 | 829,404 | 855,422 | 855,422 | - |
| County attorney | 3,372,219 | 3,437,589 | 3,385,670 | 51,919 |
| County clerk | 951,998 | 951,998 | 923,890 | 28,108 |
| Personal bond office | 97,668 | 97,668 | 96,227 | 1,441 |
| Total judicial | 17,054,342 | 17,728,674 | 17,316,847 | 411,827 |
| Community services | | | | |
| Veterans service | 232,959 | 233,153 | 197,317 | 35,836 |
| Health department | 6,137,199 | 9,686,192 | 9,632,289 | 53,903 |
| Recycling center | 109,605 | 109,605 | 59,164 | 50,441 |
| Agricultural extension service | 344,021 | 345,129 | 330,359 | 14,770 |
| Parks department | 1,072,853 | 1,089,996 | 1,032,469 | 57,527 |
| Public welfare | 847,916 | 847,916 | 803,868 | 44,048 |
| Child welfare | 216,201 | 216,201 | 146,445 | 69,756 |
| Museum | 204,834 | 204,834 | 204,834 | - |
| Total community services | 9,165,588 | 12,733,026 | 12,406,745 | 326,281 |
| Debt service | | | | |
| Principal | 165,713 | 165,713 | 165,713 | - |
| Interest and other charges | 19,774 | 19,774 | 19,774 | - |
| Total debt service | 185,487 | 185,487 | 185,487 | - |
| Capital outlay | 3,131,251 | 2,156,682 | 2,053,078 | 103,604 |
| Total expenditures | <u>\$ 118,159,139</u> | <u>\$ 122,503,744</u> | <u>\$ 116,301,697</u> | <u>\$ 6,202,047</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
YEAR ENDED SEPTEMBER 30, 2010

| | Final | Actual | Variance Positive (Negative) |
|-----------------------------------|----------------------|----------------------|---|
| REVENUES | | | |
| Taxes | \$ 55,464,292 | \$ 56,742,995 | \$ 1,278,703 |
| Intergovernmental | 120,082 | 120,437 | 355 |
| Investment earnings | 320,000 | 122,786 | (197,214) |
| Miscellaneous revenues | 2 | 2 | - |
| Total revenues | 55,904,376 | 56,986,220 | 1,081,844 |
| EXPENDITURES | | | |
| Debt service | | | |
| Principal | 21,870,000 | 21,870,000 | - |
| Interest and other charges | 37,740,760 | 37,484,304 | 256,456 |
| Total expenditures | 59,610,760 | 59,354,304 | 256,456 |
| Net change in fund balance | (3,706,384) | (2,368,084) | 1,338,300 |
| FUND BALANCE, beginning | 24,244,442 | 24,244,442 | - |
| FUND BALANCE, ending | \$ 20,538,058 | \$ 21,876,358 | \$ 1,338,300 |

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specified revenue sources or to finance specified activities as required by law or administrative regulation.

The following comprise the County's nonmajor Special Revenue Funds:

Alternate Dispute Resolution – This fund was set up to aid in a week long mass mediation session held annually to clear open cases and finalize documentation in question. The monies are spent on advertisement and preparation necessary to acquire attention and attendance. .

Appellate Judicial Fund – Each county in the Third Court of Appeals is required to establish an Appellate Judicial Fund to assist the court of appeals in the processing of appeals and to defray costs incurred by the County. Fees are assessed for court cases filed in a County court, County court a law, probate court and district courts.

Avery Ranch Road District – This fund is used to account for the issuance of unlimited tax bonds for the purpose of reimbursing the developer for the construction costs of developing roads within the District. Also, receipts of assessed taxes are accounted for in this fund to pay bonds issued by the District.

Child Safety – This fund is used to account for \$1.50 tax collected during the vehicle registration process. This fund is used to provide a school crossing guard program and/or programs designed to enhance child safety, health or nutrition.

Conservation Foundation - This fund is used to account for the financial resources and uses of a blended component unit. The component unit was established to provide for the conservation of endangered species in the Williamson County area.

County and District Court Technology – This fund accounts for money charged to a defendant convicted of a criminal offense in a County or District Court. It is designated for the purpose of financing the purchase of technological enhancements for the court in which it has been collected.

County Attorney Asset Forfeitures – This fund is used to account for monies received from Federal and State court cases dealing with illegal activities. Money is distributed to entities involved in the resolution of the case and used for the official purposes of the County Attorney's office.

County Attorney Hot Check – This fund is used to account for monies received from fees collected on the payment of hot checks. Expenditures are made for the improvement of the operation of the County Attorney's office.

County Sheriff – This fund is used to account for jail inmates' purchase of food and toiletry items or other supplies. Expenditures are for the purchase of these items. Any revenue generated may be used for the benefit of the inmate.

County Sheriff Drug Enforcement – This fund is used to account for monies received from Federal and State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and use for education or equipment needed to enhance law enforcement activities.

County Radio Communications Systems (RCS) – This fund is used to account for money collected from governmental entities utilizing the countywide radio communications system.

Court Records Preservation – This fund is used to account for monies collected from fees charged by the County and District Clerks. They are used only to digitize court records and preserve the records from natural disasters.

Court Reporter – The clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

Courthouse Security – This fund is used to collect court costs of defendants convicted of felony and misdemeanor offenses. The clerks collect the costs and pay them to the County treasurer where it is designated for security purposes such as, metal detectors, identification cards, and surveillance cameras.

District Attorney Drug Enforcement – This fund is used to account for monies received from Federal and State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for education or equipment needed to enhance law enforcement activities.

District Attorney Welfare Fraud – This fund is used to account for monies received from fees collected from the Health and Human Services Commission for prosecuting welfare fraud cases. Expenditures are made for the prosecution of welfare fraud cases.

Drug Court – Counties with a population of 200,000 or more are mandated to create a Drug Court Program. The fund was created for the collection of the court costs of a conviction for certain intoxication and drug related offenses. The fund retains 50% of the total fee to be used to exclusively to develop and maintain drug court programs. A service fee of 10% is revenue deposited into the General Fund. The remaining 40% of the total fee is sent to the state.

Election Chapter 19 – The state allocates funding based on the number of new, canceled and updated voter registrations processed in the preceding calendar year. These funds are only to be used for any activities designed to enhance the voter registration process.

Election HAVA – The fund was created to account for the rental fees collected from the use of voter equipment purchased with funds from the HAVA grant. The use of these fee revenues includes but is not limited to the maintenance, license fees and upgrades for the voting equipment as well as new equipment, training, storage and other costs associated with the operation and maintenance of the voting systems.

Election Services Contract – This fund is used to support and contain costs generated from an election. Contracts between political parties and other entities are handled through the court and paid by the contracting party for administering election services.

Grants – This fund is used to account for federal and state monies provided for the enhancement of programs not fully funded by the County.

Guardianship – This fund is used to account for the collection of a \$20.00 "supplemental court-initiated guardianship fee" required by the State of Texas for support of judiciary guardianship initiated under Section 683 of the Texas Probate Code. The fees are to be used to supplement, not supplant, the compensation of a court-appointed guardian ad litem or attorney ad litem and to fund local guardianship programs for indigent, incapacitated persons who do not have a family member suitable and willing to serve in that capacity.

Justice Court Technology – This fund accounts for money charged to a defendant convicted of a misdemeanor in a justice court. It is designated for the purpose of financing the purchase of technological enhancements for a justice court. .

Justice of the Peace Security – This fund is used to collect court costs of defendants convicted misdemeanor offenses. The clerks collect the costs and deposit them with the County Treasurer where it is designated for security purposes, such as metal detectors, identification cards, and surveillance cameras for justice courts not housed in County courthouse.

Juvenile Delinquency Prevention – This fund is used to repair damage and reward the public for identifying and aiding in the apprehension of offenders who vandalize public and personal property. Funds are also used for recognition and recreation programs for teens; local teen court programs; local juvenile probation department and educational and intervention programs to prevent juveniles from engaging in delinquent conduct.

Law Library – Monies collected through civil cases filed in the County or district court are accounted for through this fund. Monies collected are used to support the management and expenditures necessary to maintain law libraries throughout the County.

Medicaid UPL – This fund was established as a result of the Williamson County Indigent Care Affiliation Agreement entered into between Williamson County, St. David's Georgetown Hospital and Round Rock Medical Center in June 2008. As part of the collaboration established between the hospitals and the County, the County has chosen to use a portion of its annual ad valorem tax revenues to fund Medicaid services provided to Williamson County residents by these hospitals.

Revenues to this fund will be spent to pay for Medicaid services provided by St. David's Georgetown Hospital and St. David's Round Rock Medical Center, either through direct Medicaid payments to the hospitals or by funding Medicaid supplemental payments to the hospitals through intergovernmental transfers of funding to the state, for purposes of the private hospital Medicaid upper payment limit program authorized by Section 355.8063(t)(4) of the Texas Administrative Code, Title 1.

Probate Court – This fund accounts for fees from all probate court cases filed and used for training for County Courts at Law personnel.

Records Archive – This fund was established specifically to support the preservation and restoration services performed by the County Clerk in connection with maintaining archived records. These monies support and will be dedicated to assisting County Clerks with maintaining public documents filed before January 1, 1990.

Records Management – This fund is used to account for monies collected from fees charged by the County and District Clerk. These funds are used Countywide for records management, records management training and for the disposal of large quantities of outdated documents.

Records Management and Preservation – This fund is compiled of the fees for records management and preservation services performed by the County Clerk and District Clerk. All records are documented, filed and must be paid for at the time the document is filed. This fee may be used for specific records preservation and automation projects.

Records Technology – This fund accounts for money charged when filing suit in a district court. It is designated for the purpose of preservation and restoration services performed in connection with maintaining a district court records archive.

Regional Animal Shelter (WCRAS) – This fund accounts for the County's percentage share of revenues collected as adoption fees, surrender fees, etc. at the WCRAS. Expenditures are made for the day-to-day operations of the facility. The other regional participants in the shelter share proportionately in the operations cost.

Southeast Road District – The purpose of this fund was to account for the issuance of tax bonds to improve and develop roads within the District. Now that all debt has been repaid, the funds can be spent at the discretion of the Commissioners' Court.

Southwest Road District – The purpose of this fund was to account for the issuance of tax bonds to improve and develop roads within the District. Now that all debt has been repaid, the funds can be spent at the discretion of the Commissioners' Court.

Summer School – The Texas Juvenile Probation Commission provides funding for summer school attended by at-risk youth. Funding is based on attendance and the daily rate is set by the state. Claims are filed by the County's Juvenile Services Department.

Tobacco – Monies received by the County from the state as pro rata distributions from the lump sum payment made by tobacco companies are accounted for through this fund. The money collected from the state is to be spent on health-related issues.

Truancy Program – This fund is used to account for the collection of a \$5.00 court cost fee allowed by the State of Texas and ordered by the Williamson County Commissioners' Court to finance the salary and benefits of a juvenile case manager helping to administer the Truancy Program for Williamson County Precinct One. The program has been established through cooperation with local governments, school districts and agencies to assist with local truancy cases.

WM - City of Hutto and Hutto ISD – Monies received from the Contractor of the Williamson County Landfill to be expended for the benefit of the City of Hutto and Hutto ISD. Contractor pays 2% of the total Tip Fees collected.

WM - Community Recreational Facility – Monies received from the Contractor of the Williamson County Landfill to pay for recreational facility use within Williamson County. Contractor pays 1% of the total Tip Fees collected.

WM – Future Environmental Liability – Monies received from the Contractor of the Williamson County Landfill to pay for any environmental liability related to the Landfill beyond those costs covered by closure and post-closure trust funds. Contractor pays 2% of the total Tip Fees collected.

WM - Master Site Development – Monies received from the Contractor of the Williamson County Landfill to pay for site development of the facility. Contractor pays 1% of the total Tip Fees collected.

**WILLIAMSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010**

| | Alternate Dispute Resolution | Appellate Judicial System | Avery Ranch Road District | Child Safety | Conservation Foundation | County and District Court Technology | County Attorney Asset Forfeitures |
|--|---|--|--------------------------------------|-------------------------|------------------------------------|---|--|
| ASSETS | | | | | | | |
| Cash and investments | \$ 206,725 | \$ 2,674 | \$ 881,951 | \$ 515,089 | \$ 1,678,205 | \$ 2,528 | \$ 9,867 |
| Accounts receivable (net of allowance) | 267 | 445 | 9,638 | - | 100 | 232 | - |
| Due from other governments | - | - | - | - | - | - | - |
| Prepays | - | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 206,992 | \$ 3,119 | \$ 891,589 | \$ 515,089 | \$ 1,678,305 | \$ 2,760 | \$ 9,867 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ 787 | \$ - | \$ 4,527 | \$ 4 | \$ - |
| Accrued liabilities | - | - | - | - | 2,215 | - | - |
| Due to other governments | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - |
| Deferred revenue | - | - | 8,327 | - | - | - | - |
| Total liabilities | - | - | 9,114 | - | 6,742 | 4 | - |
| FUND BALANCES | | | | | | | |
| Unreserved, undesignated | 206,992 | 3,119 | 882,475 | 515,089 | 1,671,563 | 2,756 | 9,867 |
| Total fund balances | 206,992 | 3,119 | 882,475 | 515,089 | 1,671,563 | 2,756 | 9,867 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 206,992 | \$ 3,119 | \$ 891,589 | \$ 515,089 | \$ 1,678,305 | \$ 2,760 | \$ 9,867 |

| County Attorney Hot Check | County Sheriff | County Sheriff Drug Enforcement | County Radio Communications System (RCS) | Court Records Preservation | Court Reporter | Courthouse Security | District Attorney Drug Enforcement | District Attorney Welfare Fraud |
|---------------------------------|-------------------|---------------------------------------|---|----------------------------------|-------------------|------------------------|---|---------------------------------------|
| \$ 18,107 | \$ 820,702 | \$ 692,938 | \$ 121,967 | \$ 47,458 | \$ 832,374 | \$ 196,748 | \$ 248,018 | \$ 5,337 |
| - | - | 329 | 28,140 | 1,040 | 1,335 | 2,915 | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>\$ 18,107</u> | <u>\$ 820,702</u> | <u>\$ 693,267</u> | <u>\$ 150,107</u> | <u>\$ 48,498</u> | <u>\$ 833,709</u> | <u>\$ 199,663</u> | <u>\$ 248,018</u> | <u>\$ 5,337</u> |

| | | | | | | | | |
|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-----------------|
| \$ 481 | \$ - | \$ 19,610 | \$ 148,157 | \$ - | \$ 1,150 | \$ 3 | \$ 1,412 | \$ 105 |
| 3,576 | - | - | 1,951 | - | - | 6,745 | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 8,715 | - | - | - | - | - |
| 4,057 | - | 19,610 | 158,823 | - | 1,150 | 6,748 | 1,412 | 105 |
| 14,050 | 820,702 | 673,657 | (8,716) | 48,498 | 832,559 | 192,915 | 246,606 | 5,232 |
| 14,050 | 820,702 | 673,657 | (8,716) | 48,498 | 832,559 | 192,915 | 246,606 | 5,232 |
| <u>\$ 18,107</u> | <u>\$ 820,702</u> | <u>\$ 693,267</u> | <u>\$ 150,107</u> | <u>\$ 48,498</u> | <u>\$ 833,709</u> | <u>\$ 199,663</u> | <u>\$ 248,018</u> | <u>\$ 5,337</u> |

**WILLIAMSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010
(CONTINUED)**

| | Drug Court | Election Chapter 19 | Election HAVA | Election Services Contract | Grants | Guardianship | Justice Court Technology |
|--|------------------|------------------------|-------------------|----------------------------------|---------------------|------------------|--------------------------------|
| ASSETS | | | | | | | |
| Cash and investments | \$ 23,806 | \$ - | \$ 178,182 | \$ 71,036 | \$ 706,562 | \$ 38,640 | \$ 536,035 |
| Accounts receivable (net of allowance) | 11,733 | 1,200 | - | 23,248 | - | 180 | 796 |
| Due from other governments | - | - | - | - | 326,935 | - | - |
| Prepays | - | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 35,539 | \$ 1,200 | \$ 178,182 | \$ 94,284 | \$ 1,033,497 | \$ 38,820 | \$ 536,831 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ - | \$ 1,200 | \$ - | \$ 8,557 | \$ 189,346 | \$ - | \$ 8,690 |
| Accrued liabilities | - | - | - | - | 56,624 | - | - |
| Due to other governments | - | - | - | - | 3,286 | - | - |
| Due to other funds | - | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | 784,241 | - | - |
| Total liabilities | - | 1,200 | - | 8,557 | 1,033,497 | - | 8,690 |
| FUND BALANCES | | | | | | | |
| Unreserved, undesignated | 35,539 | - | 178,182 | 85,727 | - | 38,820 | 528,141 |
| Total fund balances | 35,539 | - | 178,182 | 85,727 | - | 38,820 | 528,141 |
| LIABILITIES AND FUND BALANCES | \$ 35,539 | \$ 1,200 | \$ 178,182 | \$ 94,284 | \$ 1,033,497 | \$ 38,820 | \$ 536,831 |

| Justice of the Peace Security | Juvenile Delinquency Prevention | Law Library | Medicaid UPL | Probate Court | Records Archive | Records Management | Records Management and Preservation | Records Technology |
|-------------------------------------|---------------------------------------|-------------------|------------------|------------------|---------------------|-----------------------|--|-----------------------|
| \$ 94,890 | \$ 7,880 | \$ 656,986 | \$ 75,099 | \$ 35,338 | \$ 1,871,788 | \$ 1,088,576 | \$ 910,272 | \$ 19,640 |
| 187 | - | 2,670 | - | 45 | 7,652 | 7,163 | 3,924 | 592 |
| - | - | - | - | - | - | - | - | - |
| - | - | 1,809 | - | - | - | - | - | - |
| <u>\$ 95,077</u> | <u>\$ 7,880</u> | <u>\$ 661,465</u> | <u>\$ 75,099</u> | <u>\$ 35,383</u> | <u>\$ 1,879,440</u> | <u>\$ 1,095,739</u> | <u>\$ 914,196</u> | <u>\$ 20,232</u> |
| \$ - | \$ - | \$ 28,860 | \$ - | \$ - | \$ - | \$ 406 | \$ 1,722 | \$ - |
| - | - | - | - | - | 7,356 | 15,595 | 1,582 | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 28,860 | - | - | 7,356 | 16,001 | 3,304 | - |
| 95,077 | 7,880 | 632,605 | 75,099 | 35,383 | 1,872,084 | 1,079,738 | 910,892 | 20,232 |
| 95,077 | 7,880 | 632,605 | 75,099 | 35,383 | 1,872,084 | 1,079,738 | 910,892 | 20,232 |
| <u>\$ 95,077</u> | <u>\$ 7,880</u> | <u>\$ 661,465</u> | <u>\$ 75,099</u> | <u>\$ 35,383</u> | <u>\$ 1,879,440</u> | <u>\$ 1,095,739</u> | <u>\$ 914,196</u> | <u>\$ 20,232</u> |

**WILLIAMSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010
(CONTINUED)**

| | Regional Animal Shelter (WCRAS) | Southeast Road District | Southwest Road District | Summer School | Tobacco | Truancy Program |
|--|--|----------------------------|----------------------------|-------------------|---------------------|--------------------|
| ASSETS | | | | | | |
| Cash and investments | \$ - | \$ 17,813 | \$ 878,163 | \$ 244,580 | \$ 3,990,651 | \$ 7,232 |
| Accounts receivable (net of allowance) | 121,183 | - | - | - | 3,923 | 450 |
| Due from other governments | - | - | - | - | - | - |
| Prepays | 1,000 | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 122,183</u> | <u>\$ 17,813</u> | <u>\$ 878,163</u> | <u>\$ 244,580</u> | <u>\$ 3,994,574</u> | <u>\$ 7,682</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 18,902 | \$ - | \$ - | \$ 214 | \$ 1,000 | \$ - |
| Accrued liabilities | 23,292 | - | - | - | - | 762 |
| Due to other governments | 18,557 | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Deferred revenue | 118,671 | - | - | - | - | - |
| Total liabilities | 179,422 | - | - | 214 | 1,000 | 762 |
| FUND BALANCES | | | | | | |
| Unreserved, undesignated | (57,239) | 17,813 | 878,163 | 244,366 | 3,993,574 | 6,920 |
| Total fund balances | <u>(57,239)</u> | <u>17,813</u> | <u>878,163</u> | <u>244,366</u> | <u>3,993,574</u> | <u>6,920</u> |
| LIABILITIES AND FUND BALANCES | <u>\$ 122,183</u> | <u>\$ 17,813</u> | <u>\$ 878,163</u> | <u>\$ 244,580</u> | <u>\$ 3,994,574</u> | <u>\$ 7,682</u> |

| WM - City of Hutto and Hutto ISD | WM- Community Recreation Facility | WM - Future Environmental Liability | WM - Master Site Development | Total Governmental Funds |
|--|--|---|------------------------------------|--------------------------------|
| \$ 53,541 | \$ 49,505 | \$ 98,541 | \$ 49,505 | \$ 17,984,949 |
| - | - | - | - | 229,387 |
| - | - | - | - | 326,935 |
| - | - | - | - | 2,809 |
| <u>\$ 53,541</u> | <u>\$ 49,505</u> | <u>\$ 98,541</u> | <u>\$ 49,505</u> | <u>\$ 18,544,080</u> |
| | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ 435,133 |
| - | - | - | - | 119,698 |
| - | - | - | - | 21,843 |
| - | - | - | - | - |
| - | - | - | - | 919,954 |
| - | - | - | - | 1,496,628 |
| <u>53,541</u> | <u>49,505</u> | <u>98,541</u> | <u>49,505</u> | <u>17,047,452</u> |
| <u>53,541</u> | <u>49,505</u> | <u>98,541</u> | <u>49,505</u> | <u>17,047,452</u> |
| <u>\$ 53,541</u> | <u>\$ 49,505</u> | <u>\$ 98,541</u> | <u>\$ 49,505</u> | <u>\$ 18,544,080</u> |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010

| | Alternate Dispute Resolution | Appellate Judicial System | Avery Ranch Road District | Child Safety | Conservation Foundation |
|--|------------------------------------|---------------------------------|------------------------------|-------------------|----------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ 1,356,651 | \$ - | \$ - |
| Fees of office | 18,930 | 31,551 | - | 515,075 | - |
| Fines and forfeitures | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Special assessment | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Investment earnings | 350 | - | 70 | 225 | 2,120 |
| Miscellaneous | - | - | - | - | 926,646 |
| Total revenues | 19,280 | 31,551 | 1,356,721 | 515,300 | 928,766 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | - | 21,755 | - | - |
| Public safety | - | - | - | - | - |
| Judicial | 3,268 | 31,702 | - | - | - |
| Community services | - | - | - | 504,065 | - |
| Conservation | - | - | - | - | 219,592 |
| Transportation | - | - | - | - | - |
| Debt service: | | | | | |
| Principal | - | - | 715,000 | - | - |
| Interest and other charges | - | - | 668,294 | - | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | 3,268 | 31,702 | 1,405,049 | 504,065 | 219,592 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 16,012 | (151) | (48,328) | 11,235 | 709,174 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | (1,250) |
| Total other financing sources and uses | - | - | - | - | (1,250) |
| NET CHANGE IN FUND BALANCES | 16,012 | (151) | (48,328) | 11,235 | 707,924 |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | 190,980 | 3,270 | 930,803 | 503,854 | 963,639 |
| Prior period adjustment | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | 190,980 | 3,270 | 930,803 | 503,854 | 963,639 |
| FUND BALANCES, ENDING | <u>\$ 206,992</u> | <u>\$ 3,119</u> | <u>\$ 882,475</u> | <u>\$ 515,089</u> | <u>\$ 1,671,563</u> |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | County and District Court Technology | County Attorney Asset Forfeitures | County Attorney Hot Check | County Sheriff | County Sheriff Drug Enforcement | County Radio Communications System (RCS) |
|--|---|--|---------------------------------|-------------------|---------------------------------------|---|
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees of office | 2,756 | - | 89,905 | - | - | - |
| Fines and forfeitures | - | - | - | - | 417,259 | - |
| Charges for services | - | - | - | 224,866 | - | - |
| Special assessment | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 424,318 |
| Investment earnings | - | - | - | - | 689 | - |
| Miscellaneous | - | 9,867 | - | 1,911 | - | - |
| Total revenues | 2,756 | 9,867 | 89,905 | 226,777 | 417,948 | 424,318 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | 67,764 | 766,668 |
| Judicial | - | - | 111,635 | 120,737 | - | - |
| Community services | - | - | - | - | - | - |
| Conservation | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 62,507 | - |
| Total expenditures | - | - | 111,635 | 120,737 | 130,271 | 766,668 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 2,756 | 9,867 | (21,730) | 106,040 | 287,677 | (342,350) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | 335,841 |
| Transfers out | - | - | - | - | - | - |
| Total other financing sources and uses | - | - | - | - | - | 335,841 |
| NET CHANGE IN FUND BALANCES | 2,756 | 9,867 | (21,730) | 106,040 | 287,677 | (6,509) |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | - | - | 35,780 | 714,662 | 385,980 | (2,207) |
| Prior period adjustment | - | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | - | - | 35,780 | 714,662 | 385,980 | (2,207) |
| FUND BALANCES, ENDING | <u>\$ 2,756</u> | <u>\$ 9,867</u> | <u>\$ 14,050</u> | <u>\$ 820,702</u> | <u>\$ 673,657</u> | <u>\$ (8,716)</u> |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | Court Records Preservation | Court Reporter | Courthouse Security | District Attorney Drug Enforcement | District Attorney Welfare Fraud |
|--|----------------------------------|-------------------|------------------------|---|---------------------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees of office | 48,498 | 94,532 | 217,915 | - | - |
| Fines and forfeitures | - | - | - | 119,079 | - |
| Charges for services | - | - | - | - | - |
| Special assessment | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Investment earnings | - | 1,336 | 151 | 239 | - |
| Miscellaneous | - | - | - | - | 560 |
| Total revenues | 48,498 | 95,868 | 218,066 | 119,318 | 560 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Judicial | - | 29,674 | 200,394 | 50,630 | 1,345 |
| Community services | - | - | - | - | - |
| Conservation | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | | 29,674 | 200,394 | 50,630 | 1,345 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 48,498 | 66,194 | 17,672 | 68,688 | (785) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | (7,738) | - |
| Total other financing sources and uses | - | - | - | (7,738) | - |
| NET CHANGE IN FUND BALANCES | 48,498 | 66,194 | 17,672 | 60,950 | (785) |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | - | 766,365 | 175,243 | 185,656 | 6,017 |
| Prior period adjustment | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | | 766,365 | 175,243 | 185,656 | 6,017 |
| FUND BALANCES, ENDING | <u>\$ 48,498</u> | <u>\$ 832,559</u> | <u>\$ 192,915</u> | <u>\$ 246,606</u> | <u>\$ 5,232</u> |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | Drug Court | Election Chapter 19 | Election HAVA | Election Services Contract | Grants |
|--|---------------|------------------------|------------------|----------------------------------|-----------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees of office | 38,857 | - | - | 304,932 | - |
| Fines and forfeitures | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Special assessment | - | - | - | - | - |
| Intergovernmental | - | 13,906 | - | - | 4,727,973 |
| Investment earnings | - | - | - | - | 8,077 |
| Miscellaneous | - | - | - | - | 15,000 |
| Total revenues | 38,857 | 13,906 | - | 304,932 | 4,751,050 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | 13,906 | 37,196 | 217,335 | 1,703,612 |
| Public safety | - | - | - | - | 2,024,414 |
| Judicial | 37,459 | - | - | - | 93,734 |
| Community services | - | - | - | - | 32,980 |
| Conservation | - | - | - | - | - |
| Transportation | - | - | - | - | 84,255 |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | 849,423 |
| Total expenditures | 37,459 | 13,906 | 37,196 | 217,335 | 4,788,418 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 1,398 | - | (37,196) | 87,597 | (37,368) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | 77,286 | - | 37,578 |
| Transfers out | - | - | - | (77,286) | (210) |
| Total other financing sources and uses | - | - | 77,286 | (77,286) | 37,368 |
| NET CHANGE IN FUND BALANCES | 1,398 | - | 40,090 | 10,311 | - |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | 34,141 | - | 138,092 | 75,416 | - |
| Prior period adjustment | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | 34,141 | - | 138,092 | 75,416 | - |
| FUND BALANCES, ENDING | \$ 35,539 | \$ - | \$ 178,182 | \$ 85,727 | \$ - |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | <u>Guardianship</u> | <u>Justice Court Technology</u> | <u>Justice of the Peace Security</u> | <u>Juvenile Delinquency Prevention</u> | <u>Law Library</u> | <u>Medicaid UPL</u> |
|--|---------------------|---|--|--|--------------------|---------------------|
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees of office | 14,920 | 100,000 | 24,486 | - | 189,295 | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Special assessment | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Investment earnings | - | 1,036 | - | - | 1,178 | 388 |
| Miscellaneous | - | - | - | - | - | - |
| Total revenues | 14,920 | 101,036 | 24,486 | - | 190,473 | 388 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | 24,957 | - | - | - |
| Public safety | - | - | - | - | - | - |
| Judicial | - | 123,742 | 1,171 | - | 173,444 | - |
| Community services | - | - | - | - | - | 531,696 |
| Conservation | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - | - |
| Capital outlay | - | 5,650 | - | - | - | - |
| Total expenditures | - | 129,392 | 26,128 | - | 173,444 | 531,696 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 14,920 | (28,356) | (1,642) | - | 17,029 | (531,308) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | 606,407 |
| Transfers out | - | - | - | - | - | - |
| Total other financing sources and uses | - | - | - | - | - | 606,407 |
| NET CHANGE IN FUND BALANCES | 14,920 | (28,356) | (1,642) | - | 17,029 | 75,099 |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | 23,900 | 556,497 | 96,719 | 7,880 | 615,576 | - |
| Prior period adjustment | - | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | 23,900 | 556,497 | 96,719 | 7,880 | 615,576 | - |
| FUND BALANCES, ENDING | <u>\$ 38,820</u> | <u>\$ 528,141</u> | <u>\$ 95,077</u> | <u>\$ 7,880</u> | <u>\$ 632,605</u> | <u>\$ 75,099</u> |

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | Probate Court | Records Archive | Records Management | Records Management and Preservation | Records Technology |
|--|------------------|---------------------|-----------------------|--|-----------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees of office | 3,660 | - | 493,255 | 127,866 | 20,232 |
| Fines and forfeitures | - | - | - | - | - |
| Charges for services | - | 434,765 | - | - | - |
| Special assessment | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Investment earnings | - | 15,430 | 1,907 | 1,651 | - |
| Miscellaneous | - | - | - | - | - |
| Total revenues | 3,660 | 450,195 | 495,162 | 129,517 | 20,232 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | 227,837 | 582,243 | 81,688 | - |
| Public safety | - | - | - | - | - |
| Judicial | 817 | - | - | - | - |
| Community services | - | - | - | - | - |
| Conservation | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - |
| Capital outlay | - | - | - | 11,569 | - |
| Total expenditures | 817 | 227,837 | 582,243 | 93,257 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 2,843 | 222,358 | (87,081) | 36,260 | 20,232 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources and uses | - | - | - | - | - |
| NET CHANGE IN FUND BALANCES | 2,843 | 222,358 | (87,081) | 36,260 | 20,232 |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | 32,540 | 1,649,726 | 1,166,819 | 874,632 | - |
| Prior period adjustment | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | 32,540 | 1,649,726 | 1,166,819 | 874,632 | - |
| FUND BALANCES, ENDING | <u>\$ 35,383</u> | <u>\$ 1,872,084</u> | <u>\$ 1,079,738</u> | <u>\$ 910,892</u> | <u>\$ 20,232</u> |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | Regional Animal Shelter (WCRAS) | Southeast Road District | Southwest Road District | Summer School | Tobacco |
|--|--|----------------------------|----------------------------|--------------------------|----------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees of office | 174,646 | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Special assessment | - | - | - | - | - |
| Intergovernmental | 395,999 | - | - | 51,149 | 405,348 |
| Investment earnings | - | 35 | 1,713 | - | 26,483 |
| Miscellaneous | 58,046 | - | - | 3,115 | - |
| Total revenues | 628,691 | 35 | 1,713 | 54,264 | 431,831 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | 13,440 | - |
| Judicial | - | - | - | - | - |
| Community services | 1,035,772 | - | - | - | 421,100 |
| Conservation | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | 1,035,772 | - | - | 13,440 | 421,100 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (407,081) | 35 | 1,713 | 40,824 | 10,731 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 428,039 | - | - | - | - |
| Transfers out | - | - | - | - | (227,590) |
| Total other financing sources and uses | 428,039 | - | - | - | (227,590) |
| NET CHANGE IN FUND BALANCES | 20,958 | 35 | 1,713 | 40,824 | (216,859) |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | (78,197) | 17,778 | 876,450 | 203,542 | 4,210,433 |
| Prior period adjustment | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | (78,197) | 17,778 | 876,450 | 203,542 | 4,210,433 |
| FUND BALANCES, ENDING | <u><u>\$ (57,239)</u></u> | <u><u>\$ 17,813</u></u> | <u><u>\$ 878,163</u></u> | <u><u>\$ 244,366</u></u> | <u><u>\$ 3,993,574</u></u> |

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| | Truancy Program | WM - City of and Hutto ISD | WM - Community Recreation Facility | WM - Future Environmental Liability | WM - Master Site Development | Total Governmental Funds |
|--|--------------------|-------------------------------|---|---|------------------------------------|--------------------------------|
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,356,651 |
| Fees of office | - | - | - | - | - | 2,511,311 |
| Fines and forfeitures | - | - | - | - | - | 536,338 |
| Charges for services | - | - | - | - | - | 659,631 |
| Special assessment | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 6,018,693 |
| Investment earnings | - | - | - | - | - | 63,078 |
| Miscellaneous | 18,159 | 98,541 | 49,505 | 98,541 | 49,505 | 1,329,396 |
| Total revenues | 18,159 | 98,541 | 49,505 | 98,541 | 49,505 | 12,475,098 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | 2,910,529 |
| Public safety | - | - | - | - | - | 2,872,286 |
| Judicial | - | - | - | - | - | 979,752 |
| Community services | 12,950 | 45,000 | - | - | - | 2,583,563 |
| Conservation | - | - | - | - | - | 219,592 |
| Transportation | - | - | - | - | - | 84,255 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | 715,000 |
| Interest and other charges | - | - | - | - | - | 668,294 |
| Capital outlay | - | - | - | - | - | 929,149 |
| Total expenditures | 12,950 | 45,000 | - | - | - | 11,962,420 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 5,209 | 53,541 | 49,505 | 98,541 | 49,505 | 512,678 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | 1,485,151 |
| Transfers out | - | - | - | - | - | (314,074) |
| Total other financing sources and uses | - | - | - | - | - | 1,171,077 |
| NET CHANGE IN FUND BALANCES | 5,209 | 53,541 | 49,505 | 98,541 | 49,505 | 1,683,755 |
| FUND BALANCES - OCTOBER 1, AS ORIGINALLY REPORTED | 1,711 | - | - | - | - | 15,363,697 |
| Prior period adjustment | - | - | - | - | - | - |
| FUND BALANCES - OCTOBER 1, AS RESTATED | 1,711 | - | - | - | - | 15,363,697 |
| FUND BALANCES, ENDING | <u>\$ 6,920</u> | <u>\$ 53,541</u> | <u>\$ 49,505</u> | <u>\$ 98,541</u> | <u>\$ 49,505</u> | <u>\$ 17,047,452</u> |

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALTERNATE DISPUTE RESOLUTION
YEAR ENDED SEPTEMBER 30, 2010**

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|--------------------------|--------------------------|---|
| REVENUES | | | |
| Fees of office | \$ 16,000 | \$ 18,930 | \$ 2,930 |
| Investment earnings | 1,000 | 350 | (650) |
| | <u>17,000</u> | <u>19,280</u> | <u>2,280</u> |
| Total revenues | 17,000 | 19,280 | 2,280 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 6,992 | 3,268 | 3,724 |
| | <u>6,992</u> | <u>3,268</u> | <u>3,724</u> |
| Total expenditures | 6,992 | 3,268 | 3,724 |
| Net change in fund balance | 10,008 | 16,012 | 6,004 |
| FUND BALANCE, beginning | <u>190,980</u> | <u>190,980</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 200,988</u></u> | <u><u>\$ 206,992</u></u> | <u><u>\$ 6,004</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSERVATION FOUNDATION
YEAR ENDED SEPTEMBER 30, 2010

| | Final | Actual | Variance Positive (Negative) |
|--|-------------------|---------------------|---|
| REVENUES | | | |
| Intergovernmental | \$ - | \$ - | \$ - |
| Investment earnings | - | 2,120 | 2,120 |
| Miscellaneous | - | 926,646 | 926,646 |
| Total revenues | - | 928,766 | 928,766 |
| EXPENDITURES | | | |
| Current | | | |
| Conservation | 284,055 | 219,592 | 64,463 |
| Total expenditures | 284,055 | 219,592 | 64,463 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (284,055) | 709,174 | 993,229 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (1,250) | (1,250) | - |
| Total other financing sources and uses | (1,250) | (1,250) | - |
| Net change in fund balance | (285,305) | 707,924 | 993,229 |
| FUND BALANCE, beginning | 963,639 | 963,639 | - |
| FUND BALANCE, ending | <u>\$ 678,334</u> | <u>\$ 1,671,563</u> | <u>\$ 993,229</u> |

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY ATTORNEY HOT CHECK
YEAR ENDED SEPTEMBER 30, 2010**

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|-------------------------|-------------------------|---|
| REVENUES | | | |
| Fees of office | <u>\$ 110,000</u> | <u>\$ 89,905</u> | <u>\$ (20,095)</u> |
| Total revenues | <u>110,000</u> | <u>89,905</u> | <u>(20,095)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | <u>114,748</u> | <u>111,635</u> | <u>3,113</u> |
| Total expenditures | <u>114,748</u> | <u>111,635</u> | <u>3,113</u> |
| Net change in fund balance | <u>(4,748)</u> | <u>(21,730)</u> | <u>(16,982)</u> |
| FUND BALANCE, beginning | <u>35,780</u> | <u>35,780</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 31,032</u></u> | <u><u>\$ 14,050</u></u> | <u><u>\$ (16,982)</u></u> |

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY SHERIFF DRUG ENFORCEMENT
YEAR ENDED SEPTEMBER 30, 2010**

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|------------------|-------------------|---|
| REVENUES | | | |
| Fines and forfeitures | \$ - | \$ 417,259 | \$ 417,259 |
| Investment earnings | - | 689 | 689 |
| | <u>-</u> | <u>417,948</u> | <u>417,948</u> |
| Total revenues | - | 417,948 | 417,948 |
| EXPENDITURES | | | |
| Current | | | |
| Public safety | 241,955 | 67,764 | 174,191 |
| Capital outlay | 112,429 | 62,507 | 49,922 |
| | <u>354,384</u> | <u>130,271</u> | <u>224,113</u> |
| Total expenditures | 354,384 | 130,271 | 224,113 |
| Net change in fund balance | (354,384) | 287,677 | 642,061 |
| FUND BALANCE, beginning | <u>385,980</u> | <u>385,980</u> | <u>-</u> |
| FUND BALANCE, ending | <u>\$ 31,596</u> | <u>\$ 673,657</u> | <u>\$ 642,061</u> |

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY RADIO COMMUNICATIONS SYSTEM (RCS)
YEAR ENDED SEPTEMBER 30, 2010**

| | Final | Actual | Variance Positive (Negative) |
|--|------------------|-------------------|---|
| REVENUES | | | |
| Intergovernmental | \$ 411,000 | \$ 424,318 | \$ 13,318 |
| Total revenues | 411,000 | 424,318 | 13,318 |
| EXPENDITURES | | | |
| Current | | | |
| Public safety | 921,347 | 766,668 | 154,679 |
| Capital outlay | 17,000 | - | 17,000 |
| Total expenditures | 938,347 | 766,668 | 171,679 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (527,347) | (342,350) | 184,997 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 551,524 | 335,841 | (215,683) |
| Total other financing sources and uses | 551,524 | 335,841 | (215,683) |
| Net change in fund balance | 24,177 | (6,509) | (30,686) |
| FUND BALANCE, beginning | (2,207) | (2,207) | - |
| FUND BALANCE, ending | <u>\$ 21,970</u> | <u>\$ (8,716)</u> | <u>\$ (30,686)</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURT REPORTER
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|--------------------------|--------------------------|---|
| REVENUES | | | |
| Fees of office | \$ 77,000 | \$ 94,532 | \$ 17,532 |
| Investment earnings | 5,000 | 1,336 | (3,664) |
| | <u>82,000</u> | <u>95,868</u> | <u>13,868</u> |
| Total revenues | 82,000 | 95,868 | 13,868 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 60,100 | 29,674 | 30,426 |
| | <u>60,100</u> | <u>29,674</u> | <u>30,426</u> |
| Total expenditures | 60,100 | 29,674 | 30,426 |
| Net change in fund balance | 21,900 | 66,194 | 44,294 |
| FUND BALANCE, beginning | <u>766,365</u> | <u>766,365</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 788,265</u></u> | <u><u>\$ 832,559</u></u> | <u><u>\$ 44,294</u></u> |

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|--------------------------|--------------------------|---|
| REVENUES | | | |
| Fees of office | \$ 201,000 | \$ 217,915 | \$ 16,915 |
| Investment earnings | - | 151 | 151 |
| | <u>201,000</u> | <u>218,066</u> | <u>17,066</u> |
| Total revenues | 201,000 | 218,066 | 17,066 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | <u>214,729</u> | <u>200,394</u> | <u>14,335</u> |
| | <u>214,729</u> | <u>200,394</u> | <u>14,335</u> |
| Total expenditures | 214,729 | 200,394 | 14,335 |
| Net change in fund balance | (13,729) | 17,672 | 31,401 |
| FUND BALANCE, beginning | <u>175,243</u> | <u>175,243</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 161,514</u></u> | <u><u>\$ 192,915</u></u> | <u><u>\$ 31,401</u></u> |

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY DRUG ENFORCEMENT
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|------------------|-------------------|---|
| REVENUES | | | |
| Fines and forfeitures | \$ - | \$ 119,079 | \$ 119,079 |
| Investment earnings | - | 239 | 239 |
| | <u>-</u> | <u>119,318</u> | <u>119,318</u> |
| Total revenues | - | 119,318 | 119,318 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 92,335 | 50,630 | 41,705 |
| Capital outlay | 5,000 | - | 5,000 |
| | <u>97,335</u> | <u>50,630</u> | <u>46,705</u> |
| Total expenditures | 97,335 | 50,630 | 46,705 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (97,335) | 68,688 | 166,023 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers out | (7,738) | (7,738) | - |
| | <u>(7,738)</u> | <u>(7,738)</u> | <u>-</u> |
| Total other financing sources and uses | (7,738) | (7,738) | - |
| Net change in fund balance | (105,073) | 60,950 | 166,023 |
| FUND BALANCE, beginning | 185,656 | 185,656 | - |
| FUND BALANCE, ending | <u>\$ 80,583</u> | <u>\$ 246,606</u> | <u>\$ 166,023</u> |

See Independent Auditor's Report.

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY WELFARE FRAUD
YEAR ENDED SEPTEMBER 30, 2010**

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|-----------------|-----------------|---|
| REVENUES | | | |
| Miscellaneous | \$ - | \$ 560 | \$ 560 |
| Total revenues | - | 560 | 560 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 3,000 | 1,345 | 1,655 |
| Total expenditures | 3,000 | 1,345 | 1,655 |
| Net change in fund balance | (3,000) | (785) | 2,215 |
| FUND BALANCE, beginning | 6,017 | 6,017 | - |
| FUND BALANCE, ending | <u>\$ 3,017</u> | <u>\$ 5,232</u> | <u>\$ 2,215</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DRUG COURT
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|------------------|------------------|---|
| REVENUES | | | |
| Fees of office | \$ 31,300 | \$ 38,857 | \$ 7,557 |
| Total revenues | 31,300 | 38,857 | 7,557 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 40,000 | 37,459 | 2,541 |
| Total expenditures | 40,000 | 37,459 | 2,541 |
| Net change in fund balance | (8,700) | 1,398 | 10,098 |
| FUND BALANCE, beginning | 34,141 | 34,141 | - |
| FUND BALANCE, ending | <u>\$ 25,441</u> | <u>\$ 35,539</u> | <u>\$ 10,098</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION CHAPTER 19
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|--------------------|---------------|---|
| REVENUES | | | |
| Intergovernmental | \$ - | \$ 13,906 | \$ 13,906 |
| Total revenues | - | 13,906 | 13,906 |
| EXPENDITURES | | | |
| Current | | | |
| General government | 21,376 | 13,906 | 7,470 |
| Total expenditures | 21,376 | 13,906 | 7,470 |
| Net change in fund balance | (21,376) | - | 21,376 |
| FUND BALANCE, beginning | - | - | - |
| FUND BALANCE, ending | <u>\$ (21,376)</u> | <u>\$ -</u> | <u>\$ 21,376</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION HAVA
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|------------------|-------------------|---|
| REVENUES | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Current | | | |
| General government | 80,000 | 37,196 | 42,804 |
| Total expenditures | 80,000 | 37,196 | 42,804 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (80,000) | (37,196) | 42,084 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | 77,286 | 77,286 |
| Total other financing sources and uses | - | 77,286 | 77,286 |
| Net change in fund balance | (80,000) | 40,090 | 120,090 |
| FUND BALANCE, beginning | 138,092 | 138,092 | - |
| FUND BALANCE, ending | <u>\$ 58,092</u> | <u>\$ 178,182</u> | <u>\$ 120,090</u> |

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION SERVICES CONTRACT
YEAR ENDED SEPTEMBER 30, 2010**

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|-------------------------|---|
| REVENUES | | | |
| Fees of office | <u>\$ -</u> | <u>\$ 304,932</u> | <u>\$ 304,932</u> |
| Total revenues | <u>-</u> | <u>304,932</u> | <u>304,932</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government | <u>332,673</u> | <u>217,335</u> | <u>115,338</u> |
| Total expenditures | <u>332,673</u> | <u>217,335</u> | <u>115,338</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(332,673)</u> | <u>87,597</u> | <u>420,270</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Transfers out | <u>(106,316)</u> | <u>(77,286)</u> | <u>29,030</u> |
| Total other financing sources and uses | <u>(106,316)</u> | <u>(77,286)</u> | <u>29,030</u> |
| Net change in fund balance | <u>(438,989)</u> | <u>10,311</u> | <u>449,300</u> |
| FUND BALANCE, beginning | <u>75,416</u> | <u>75,416</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ (363,573)</u></u> | <u><u>\$ 85,727</u></u> | <u><u>\$ 449,300</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------|----------------------------|----------------------------|---|
| REVENUES | | | |
| Fees of office | \$ - | \$ 100,000 | \$ 100,000 |
| Investment earnings | - | 1,036 | 1,036 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total revenues | - | 101,036 | 101,036 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 189,892 | 123,742 | 66,150 |
| Capital outlay | - | 5,650 | (5,650) |
| | <u> </u> | <u> </u> | <u> </u> |
| Total expenditures | 189,892 | 129,392 | 60,500 |
| | <u> </u> | <u> </u> | <u> </u> |
| Net change in fund balance | (189,892) | (28,356) | 161,536 |
| FUND BALANCE, beginning | <u>556,497</u> | <u>556,497</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 366,605</u></u> | <u><u>\$ 528,141</u></u> | <u><u>\$ 161,536</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|--------------------------|--------------------------|---|
| REVENUES | | | |
| Fees of office | \$ 155,000 | \$ 189,295 | \$ 34,295 |
| Investment earnings | 4,000 | 1,178 | (2,822) |
| | <u>159,000</u> | <u>190,473</u> | <u>31,473</u> |
| Total revenues | 159,000 | 190,473 | 31,473 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 9,556 | 173,444 | (163,888) |
| Capital outlay | 165,444 | - | 165,444 |
| | <u>175,000</u> | <u>173,444</u> | <u>1,556</u> |
| Total expenditures | 175,000 | 173,444 | 1,556 |
| Net change in fund balance | (16,000) | 17,029 | 33,029 |
| FUND BALANCE, beginning | <u>615,576</u> | <u>615,576</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 599,576</u></u> | <u><u>\$ 632,605</u></u> | <u><u>\$ 33,029</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MEDICAID UPL
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|--------------------|-------------------------|---|
| REVENUES | | | |
| Investment earnings | <u>\$ -</u> | <u>\$ 388</u> | <u>\$ 388</u> |
| Total revenues | <u>-</u> | <u>388</u> | <u>388</u> |
| EXPENDITURES | | | |
| Current | | | |
| Community services | <u>1,000,000</u> | <u>531,696</u> | <u>468,304</u> |
| Total expenditures | <u>1,000,000</u> | <u>531,696</u> | <u>468,304</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(1,000,000)</u> | <u>(531,308)</u> | <u>468,692</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | <u>1,000,000</u> | <u>606,407</u> | <u>(393,593)</u> |
| Total other financing sources and uses | <u>1,000,000</u> | <u>606,407</u> | <u>(393,593)</u> |
| Net change in fund balance | <u>-</u> | <u>75,099</u> | <u>75,099</u> |
| FUND BALANCE, beginning | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ -</u></u> | <u><u>\$ 75,099</u></u> | <u><u>\$ 75,099</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PROBATE COURT
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|------------------|------------------|---|
| REVENUES | | | |
| Fees of office | \$ 3,100 | \$ 3,660 | \$ 560 |
| Total revenues | 3,100 | 3,660 | 560 |
| EXPENDITURES | | | |
| Current | | | |
| Judicial | 900 | 817 | 83 |
| Total expenditures | 900 | 817 | 83 |
| Net change in fund balance | 2,200 | 2,843 | 643 |
| FUND BALANCE, beginning | 32,540 | 32,540 | - |
| FUND BALANCE, ending | <u>\$ 34,740</u> | <u>\$ 35,383</u> | <u>\$ 643</u> |

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS ARCHIVE
YEAR ENDED SEPTEMBER 30, 2010**

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|----------------------------|----------------------------|---|
| REVENUES | | | |
| Charges for services | \$ 450,000 | \$ 434,765 | \$ (15,235) |
| Investment earnings | - | 15,430 | 15,430 |
| | <u>450,000</u> | <u>450,195</u> | <u>195</u> |
| Total revenues | 450,000 | 450,195 | 195 |
| EXPENDITURES | | | |
| Current | | | |
| General government | <u>230,914</u> | <u>227,837</u> | <u>3,077</u> |
| | <u>230,914</u> | <u>227,837</u> | <u>3,077</u> |
| Total expenditures | 230,914 | 227,837 | 3,077 |
| Net change in fund balance | 219,086 | 222,358 | 3,272 |
| FUND BALANCE, beginning | <u>1,649,726</u> | <u>1,649,726</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 1,868,812</u></u> | <u><u>\$ 1,872,084</u></u> | <u><u>\$ 3,272</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS MANAGEMENT
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|-------------------|---------------------|---|
| REVENUES | | | |
| Fees of office | \$ 443,600 | \$ 493,255 | \$ 49,655 |
| Investment earnings | 8,800 | 1,907 | (6,893) |
| Total revenues | 452,400 | 495,162 | 42,762 |
| EXPENDITURES | | | |
| Current | | | |
| General government | 645,230 | 582,243 | 62,987 |
| Total expenditures | 645,230 | 582,243 | 62,987 |
| Net change in fund balance | (192,830) | (87,081) | 105,749 |
| FUND BALANCE, beginning | 1,166,819 | 1,166,819 | - |
| FUND BALANCE, ending | <u>\$ 973,989</u> | <u>\$ 1,079,738</u> | <u>\$ 105,749</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS MANAGEMENT AND PRESERVATION
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|--------------------------|--------------------------|---|
| REVENUES | | | |
| Fees of office | \$ 101,500 | \$ 127,866 | \$ 26,366 |
| Investment earnings | 6,500 | 1,651 | (4,849) |
| | <u>108,000</u> | <u>129,517</u> | <u>21,517</u> |
| Total revenues | | | |
| | 108,000 | 129,517 | 21,517 |
| EXPENDITURES | | | |
| Current | | | |
| General government | 200,335 | 81,688 | 118,647 |
| Capital outlay | 5,765 | 11,569 | (5,804) |
| | <u>206,100</u> | <u>93,257</u> | <u>112,843</u> |
| Total expenditures | | | |
| | 206,100 | 93,257 | 112,843 |
| Net change in fund balance | (98,100) | 36,260 | 134,360 |
| FUND BALANCE, beginning | <u>874,632</u> | <u>874,632</u> | <u>-</u> |
| FUND BALANCE, ending | <u><u>\$ 776,532</u></u> | <u><u>\$ 910,892</u></u> | <u><u>\$ 134,360</u></u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
REGIONAL ANIMAL SHELTER (WCRAS)
YEAR ENDED SEPTEMBER 30, 2010

| | Final | Actual | Variance Positive (Negative) |
|--|------------------|--------------------|---|
| REVENUES | | | |
| Fees of office | \$ 180,000 | \$ 174,646 | \$ (5,354) |
| Intergovernmental | 498,211 | 395,999 | (102,212) |
| Miscellaneous | - | 58,046 | 58,046 |
| Total revenues | 678,211 | 628,691 | (49,520) |
| EXPENDITURES | | | |
| Current | | | |
| Community services | 1,070,445 | 1,035,772 | 34,673 |
| Total expenditures | 1,070,445 | 1,035,772 | 34,673 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (392,234) | (407,081) | (14,847) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 537,571 | 428,039 | (109,532) |
| Total other financing sources and uses | 537,571 | 428,039 | (109,532) |
| Net change in fund balance | 145,337 | 20,958 | (124,379) |
| FUND BALANCE, beginning | (78,197) | (78,197) | - |
| FUND BALANCE, ending | \$ 67,140 | \$ (57,239) | \$ (124,379) |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SUMMER SCHOOL
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|-------------------|-------------------|---|
| REVENUES | | | |
| Intergovernmental | \$ - | \$ 51,149 | \$ 51,149 |
| Miscellaneous | - | 3,115 | 3,115 |
| Total revenues | - | 54,264 | 54,264 |
| EXPENDITURES | | | |
| Current | | | |
| Public safety | 30,000 | 13,440 | 16,560 |
| Total expenditures | 30,000 | 13,440 | 16,560 |
| Net change in fund balance | (30,000) | 40,824 | 70,824 |
| FUND BALANCE, beginning | 203,542 | 203,542 | - |
| FUND BALANCE, ending | <u>\$ 173,542</u> | <u>\$ 244,366</u> | <u>\$ 70,824</u> |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TOBACCO
YEAR ENDED SEPTEMBER 30, 2010

| | <u>Final</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|---------------------|---------------------|---|
| REVENUES | | | |
| Intergovernmental | \$ 328,000 | \$ 405,348 | \$ 77,348 |
| Investment income | 70,000 | 26,483 | (43,517) |
| Total revenues | 398,000 | 431,831 | 33,831 |
| EXPENDITURES | | | |
| Current | | | |
| Community services | 427,000 | 421,100 | 5,900 |
| Total expenditures | 427,000 | 421,100 | 5,900 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (29,000) | 10,731 | 39,731 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers out | (227,590) | (227,590) | - |
| Total other financing sources and uses | (227,590) | (227,590) | - |
| Net change in fund balance | (256,590) | (216,859) | 39,731 |
| FUND BALANCE, beginning | 4,210,433 | 4,210,433 | - |
| FUND BALANCE, ending | <u>\$ 3,953,843</u> | <u>\$ 3,993,574</u> | <u>\$ 39,731</u> |

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Benefits Program – This fund is used to account for the accumulation and allocation of costs associated with medical and dental benefits.

Fleet Maintenance – This fund is used to account for the maintenance and repair of motor vehicle and related costs.

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2010

| | Benefits Program | Fleet Management | Total |
|----------------------------------|-----------------------------|-----------------------------|--------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and investments | \$ 790,562 | \$ - | \$ 790,562 |
| Accounts receivables | 99,092 | 1,889 | 100,981 |
| Inventory | - | 126,720 | 126,720 |
| Prepaid expenses | 266,155 | - | 266,155 |
| Total current assets | 1,155,809 | 128,609 | 1,284,418 |
| Non-current assets | | | |
| Capital assets: | | | |
| Machinery and equipment | - | 363,507 | 363,507 |
| Less accumulated depreciation | - | (238,138) | (238,138) |
| Total non-current assets | - | 125,369 | 125,369 |
| Total assets | 1,155,809 | 253,978 | 1,409,787 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Accounts payable | 151,830 | 221,300 | 373,130 |
| Accrued liabilities | 1,003,979 | 32,678 | 1,036,657 |
| Total current liabilities | 1,155,809 | 253,978 | 1,409,787 |
| NET ASSETS | | | |
| Invested in capital assets | - | 125,369 | 125,369 |
| Unrestricted | - | (125,369) | (125,369) |
| TOTAL NET ASSETS | \$ - | \$ - | \$ - |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2010

| | Benefits Program | Fleet Management | Total |
|-------------------------------------|-----------------------------|-----------------------------|---------------|
| OPERATING REVENUES | | | |
| Employer contributions | \$ 11,219,338 | \$ - | \$ 11,219,338 |
| Employee contributions | 4,331,625 | - | 4,331,625 |
| Charge for services | - | 2,780,584 | 2,780,584 |
| Total operating revenues | 15,550,963 | 2,780,584 | 18,331,547 |
| OPERATING EXPENSES | | | |
| Claims | 14,012,020 | - | 14,012,020 |
| Insurance | 635,412 | - | 635,412 |
| Administration | 1,488,732 | 2,886,842 | 4,375,574 |
| Depreciation | - | 15,314 | 15,314 |
| Total operating expenses | 16,136,164 | 2,902,156 | 19,038,320 |
| OPERATING LOSS | (585,201) | (121,572) | (706,773) |
| NON-OPERATING REVENUES | | | |
| Transfer in | 74,560 | 54,636 | 129,196 |
| Interest and investment revenue | 21,931 | - | 21,931 |
| Total non-operating revenues | 96,491 | 54,636 | 151,127 |
| CHANGE IN NET ASSETS | (488,710) | (66,936) | (555,646) |
| TOTAL NET ASSETS, beginning | 488,710 | 66,936 | 555,646 |
| TOTAL NET ASSETS, ending | \$ - | \$ - | \$ - |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2010

| | Benefits Program | Fleet Management | Total |
|--|-----------------------------|-----------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from customers and users | \$ 15,457,521 | \$ 2,783,817 | \$ 18,241,338 |
| Payments to suppliers | (14,641,483) | - | (14,641,483) |
| Payments to employees | (1,488,732) | (2,749,569) | (4,238,301) |
| Net cash (used in) provided by operating activities | (672,694) | 34,248 | (638,446) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Transfer from other fund | 74,560 | 54,636 | 129,196 |
| Cash flows provided by noncapital financing activities | 74,560 | 54,636 | 129,196 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and construction of capital assets | - | (107,599) | (107,599) |
| Cash flows used in capital and related financing activities | - | (107,599) | (107,599) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Investment earnings | 21,808 | - | 21,808 |
| Net cash flows provided by investing activities | 21,808 | - | 21,808 |
| Change in cash and cash equivalents | (576,326) | (18,715) | (595,041) |
| CASH AND CASH EQUIVALENTS, beginning | 1,366,888 | 18,715 | 1,385,603 |
| CASH AND CASH EQUIVALENTS, ending | <u>\$ 790,562</u> | <u>\$ -</u> | <u>\$ 790,562</u> |
| RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | |
| Operating loss | \$ (585,201) | \$ (121,572) | \$ (706,773) |
| Adjustments to reconcile operating loss to net cash provided by (used in) operating activities | | | |
| Depreciation | - | 15,314 | 15,314 |
| Change in assets and liabilities: | | | |
| Accounts receivable | (93,442) | 3,233 | (90,209) |
| Inventory | - | 39,407 | 39,407 |
| Prepaid expenses | 3,845 | - | 3,845 |
| Accounts payable | 29,219 | 94,386 | 123,605 |
| Accrued liabilities | (27,115) | 3,480 | (23,635) |
| Net cash (used in) provided by operating activities | <u>\$ (672,694)</u> | <u>\$ 34,248</u> | <u>\$ (638,446)</u> |

FIDUCIARY FUNDS

Agency Funds

Agency Funds serve primarily as clearing mechanisms for cash resources which are collected by a governmental unit, held as such for a brief period, and then distributed to authorized recipients.

The following comprise the County's Agency Funds:

- CCA-ICE Billing
- Child Fatality Review Team
- County Attorney Hot Check Restitution
- County Clerk Trust
- District Attorney
- District Clerk Trust
- Historical Commission
- Inmate Trust
- Justice of the Peace Bond
- Juvenile Probation
- Outreach Program
- Sheriff Special Cash Bond
- Tax Assessor – Collector

**WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
SEPTEMBER 30, 2010**

| | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|---|--|------------------|-------------------|------------------------------------|
| <u>CCA/ICE BILLING</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ - | \$ 18,774,854 | \$ 18,774,854 | \$ - |
| Liabilities: | | | | |
| Due to others | \$ - | \$ 18,774,854 | \$ 18,774,854 | \$ - |
| <u>CHILD FATALITY REVIEW TEAM</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ - | \$ 3,275 | \$ - | \$ 3,275 |
| Liabilities: | | | | |
| Due to others | \$ - | \$ 3,275 | \$ - | \$ 3,275 |
| <u>COUNTY ATTORNEY HOT CHECK RESTITUTION</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 141,844 | \$ 822,561 | \$ 865,714 | \$ 98,691 |
| Liabilities: | | | | |
| Due to others | \$ 141,844 | \$ 822,561 | \$ 865,714 | \$ 98,691 |
| <u>COUNTY CLERK TRUST</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,849,971 | \$ 35,233,977 | \$ 35,532,897 | \$ 2,551,051 |
| Liabilities: | | | | |
| Due to others | \$ 2,849,971 | \$ 35,233,977 | \$ 35,532,897 | \$ 2,551,051 |
| <u>DISTRICT ATTORNEY</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 194,738 | \$ 1,466,767 | \$ 1,557,852 | \$ 103,653 |
| Liabilities: | | | | |
| Due to others | \$ 194,738 | \$ 1,466,767 | \$ 1,557,852 | \$ 103,653 |
| <u>DISTRICT CLERK TRUST</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,089,284 | \$ 2,922,942 | \$ 3,304,449 | \$ 1,707,777 |
| Liabilities: | | | | |
| Due to others | \$ 2,089,284 | \$ 2,922,942 | \$ 3,304,449 | \$ 1,707,777 |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
SEPTEMBER 30, 2010
(CONTINUED)

| | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|---|---------------------------------|--------------|--------------|---------------------------|
| <u>HISTORICAL COMMISSION</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 11,584 | \$ 3,880 | \$ 1,994 | \$ 13,470 |
| Liabilities: | | | | |
| Due to others | \$ 11,584 | \$ 3,880 | \$ 1,994 | \$ 13,470 |
| <u>INMATE TRUST</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 39,800 | \$ 1,336,213 | \$ 1,342,943 | \$ 33,070 |
| Liabilities: | | | | |
| Due to others | \$ 39,800 | \$ 1,336,213 | \$ 1,342,943 | \$ 33,070 |
| <u>JUSTICE OF THE PEACE BOND</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 24,454 | \$ 126,665 | \$ 132,924 | \$ 18,195 |
| Liabilities: | | | | |
| Due to others | \$ 24,454 | \$ 126,665 | \$ 132,924 | \$ 18,195 |
| <u>JUVENILE PROBATION</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 271,143 | \$ 155,464 | \$ 136,538 | \$ 290,069 |
| Liabilities: | | | | |
| Due to others | \$ 271,143 | \$ 155,464 | \$ 136,538 | \$ 290,069 |
| <u>OUTREACH PROGRAM</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 4,306 | \$ 22,462 | \$ 23,182 | \$ 3,586 |
| Liabilities: | | | | |
| Due to others | \$ 4,306 | \$ 22,462 | \$ 23,182 | \$ 3,586 |

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
SEPTEMBER 30, 2010
(CONTINUED)

| | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance End of Year</u> |
|---|--|------------------|-------------------|------------------------------------|
| <u>SHERIFF SPECIAL CASH BOND</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 58,491 | \$ 1,369,723 | \$ 1,399,539 | \$ 28,675 |
| Liabilities: | | | | |
| Due to others | \$ 58,491 | \$ 1,369,723 | \$ 1,399,539 | \$ 28,675 |
| <u>TAX ASSESSOR-COLLECTOR</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 3,919,034 | \$ 618,824,767 | \$ 618,372,546 | \$ 4,371,255 |
| Liabilities: | | | | |
| Due to others | \$ 3,919,034 | \$ 618,824,767 | \$ 618,372,546 | \$ 4,371,255 |
| <u>TOTALS - ALL AGENCY FUNDS</u> | | | | |
| Assets: | | | | |
| Cash and investments | \$ 9,604,649 | \$ 681,063,550 | \$ 681,445,432 | \$ 9,222,767 |
| Liabilities: | | | | |
| Due to others | \$ 9,604,649 | \$ 681,063,550 | \$ 681,445,432 | \$ 9,222,767 |

STATISTICAL SECTION (Unaudited)

This portion of Williamson County's comprehensive annual financial report presents multiple years of data to provide a historical perspective for understanding the information available in the financial statements, note disclosures, and required supplementary information and for assessing the County's overall financial health.

| Contents | Page |
|---|-------------|
| Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | 118 |
| Revenue Capacity These schedules contain trend information to help the reader assess the County's most significant local revenue resource. | 124 |
| Debt Capacity These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | 129 |
| Economic and Demographic Indicators These schedules contain economic and demographic information to help the reader understand the environment within which the County's financial activities take place. | 135 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services and activities performed by the County. | 137 |
| Miscellaneous Information These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices. | 141 |

TABLE 1

**WILLIAMSON COUNTY, TEXAS
NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
(Full accrual basis of accounting)**

| | Fiscal Year | | | | | | | |
|---|-----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Governmental activities: | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 176,951,689 | \$ 199,531,984 | \$ 140,117,628 | \$ 184,660,300 | \$ 128,908,310 | \$ 35,332,710 | \$ (121,442,482) | \$ (117,831,069) |
| Restricted | 154,293,857 | 49,826,237 | 37,344,812 | 31,411,957 | 22,765,431 | 20,486,235 | 21,843,704 | 19,208,104 |
| Unrestricted | <u>(144,080,084)</u> | <u>(164,631,030)</u> | <u>(160,037,655)</u> | <u>(183,152,945)</u> | <u>(168,996,351)</u> | <u>(117,641,631)</u> | <u>16,520,500</u> | <u>14,502,613</u> |
| Total governmental activities net assets | <u>\$ 187,165,462</u> | <u>\$ 84,727,191</u> | <u>\$ 17,424,785</u> | <u>\$ 32,919,312</u> | <u>\$ (17,322,610)</u> | <u>\$ (61,822,686)</u> | <u>\$ (83,078,278)</u> | <u>\$ (84,120,352)</u> |
| Primary government: | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 176,951,689 | \$ 199,531,984 | \$ 140,117,628 | \$ 184,660,300 | \$ 128,908,310 | \$ 35,332,710 | \$ (121,442,482) | \$ (117,831,069) |
| Restricted | 154,293,857 | 49,826,237 | 37,344,812 | 31,411,957 | 22,765,431 | 20,486,235 | 21,843,704 | 19,208,104 |
| Unrestricted | <u>(144,080,084)</u> | <u>(164,631,030)</u> | <u>(160,037,655)</u> | <u>(183,152,945)</u> | <u>(168,996,351)</u> | <u>(117,641,631)</u> | <u>16,520,500</u> | <u>14,502,613</u> |
| Total primary government net assets | <u>\$ 187,165,462</u> | <u>\$ 84,727,191</u> | <u>\$ 17,424,785</u> | <u>\$ 32,919,312</u> | <u>\$ (17,322,610)</u> | <u>\$ (61,822,686)</u> | <u>\$ (83,078,278)</u> | <u>\$ (84,120,352)</u> |

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch Road District (blended component unit).

Accrual-basis financial information for the County as a whole is available back to 2003 only, the year GASB Statement 34 was implemented.

TABLE 2

**WILLIAMSON COUNTY, TEXAS
CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(Full accrual basis of accounting)**

| | Fiscal Year | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| EXPENSES | | | | | | | | |
| Governmental activities: | | | | | | | | |
| General government | \$ 26,637,924 | \$ 27,928,481 | \$ 24,893,815 | \$ 23,497,198 | \$ 22,050,767 | \$ 18,233,750 | \$ 21,457,291 | \$ 12,476,452 |
| Public safety | 75,872,505 | 72,323,851 | 61,670,538 | 90,897,137 | 65,719,879 | 49,724,886 | 46,651,544 | 50,231,160 |
| Transportation support | 67,938,312 | 31,965,828 | 70,415,173 | 20,028,127 | 39,753,817 | 25,084,181 | 11,229,669 | 57,597,735 |
| Judicial | 20,022,346 | 18,790,314 | 17,135,891 | 15,557,642 | 14,694,150 | 13,133,036 | 21,736,281 | 9,507,975 |
| Community services | 17,361,323 | 15,523,563 | 11,981,593 | 9,646,823 | 9,082,766 | 9,442,407 | 7,898,641 | 6,119,800 |
| Conservation | 219,592 | 187,912 | - | - | - | - | - | - |
| Interest on long-term debt | 38,843,957 | 34,418,384 | 34,786,909 | 25,108,101 | 23,506,255 | 24,020,808 | 20,506,113 | 22,415,777 |
| Total governmental activities expenses | 246,895,959 | 201,138,333 | 220,883,919 | 184,735,028 | 174,807,634 | 139,639,068 | 129,479,539 | 158,348,899 |
| Total primary government expenses | 246,895,959 | 201,138,333 | 220,883,919 | 184,735,028 | 174,807,634 | 139,639,068 | 129,479,539 | 158,348,899 |
| PROGRAM REVENUES | | | | | | | | |
| Governmental activities: | | | | | | | | |
| Charges for services | | | | | | | | |
| General government | 8,672,102 | 8,527,672 | 8,159,720 | 8,016,465 | 8,270,015 | 4,668,087 | 5,252,164 | 4,570,423 |
| Public safety | 14,282,342 | 10,521,690 | 10,889,257 | 43,221,647 | 22,902,790 | 8,451,966 | 9,069,319 | 16,167,807 |
| Transportation support | 5,055,053 | 5,517,109 | 6,058,560 | 6,014,536 | 6,033,748 | 5,145,197 | 4,912,475 | 4,804,479 |
| Judicial | 7,213,109 | 7,319,186 | 7,666,021 | 7,809,982 | 6,984,849 | 6,288,221 | 6,390,698 | 4,013,638 |
| Community services | 1,308,480 | 1,259,111 | 1,379,501 | 723,092 | 635,594 | 567,053 | 526,523 | 417,537 |
| Operating grants and contributions | 24,856,142 | 7,218,056 | 7,373,406 | 11,570,786 | 10,809,892 | 9,161,037 | 4,292,094 | 12,337,715 |
| Capital grants and contributions | 65,403,950 | 62,746,368 | 1,807,836 | 1,998,962 | - | - | - | 222,848 |
| Total governmental activities program revenues | 126,791,178 | 103,109,192 | 43,334,301 | 79,355,470 | 55,636,888 | 34,281,561 | 30,443,273 | 42,534,447 |
| Total primary government program revenues | 126,791,178 | 103,109,192 | 43,334,301 | 79,355,470 | 55,636,888 | 34,281,561 | 30,443,273 | 42,534,447 |
| NET (EXPENSE) REVENUES | | | | | | | | |
| Governmental activities | (120,104,781) | (98,029,141) | (177,549,618) | (105,379,558) | (119,170,746) | (105,357,507) | (99,036,266) | (115,814,452) |
| Total primary government net expense | (120,104,781) | (98,029,141) | (177,549,618) | (105,379,558) | (119,170,746) | (105,357,507) | (99,036,266) | (115,814,452) |

TABLE 2

**WILLIAMSON COUNTY, TEXAS
CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(Full accrual basis of accounting)
(CONTINUED)**

| | Fiscal Year | | | | | | | |
|---|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS | | | | | | | | |
| Governmental activities: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property tax, levied for general purpose | 97,632,658 | 89,753,407 | 81,973,085 | 72,536,843 | 68,689,297 | 63,873,158 | 60,370,650 | 52,528,265 |
| Property tax, levied for farm to market | 10,135,443 | 10,894,429 | 10,376,729 | 9,688,093 | 8,889,879 | 7,091,323 | 6,687,648 | 6,351,501 |
| Property tax, levied for debt service | 57,980,103 | 55,094,237 | 54,244,437 | 46,495,030 | 37,359,004 | 38,178,467 | 28,976,882 | 29,187,268 |
| Other | 577,272 | 542,286 | 558,929 | 493,372 | 417,525 | 368,982 | - | - |
| Investment earnings | 5,704,603 | 9,017,001 | 14,777,336 | 12,767,274 | 10,696,910 | 4,982,047 | 2,536,979 | 3,334,361 |
| Miscellaneous | 946,945 | 30,187 | 124,575 | 91,256 | 21,248 | 267,402 | 1,506,181 | 341,130 |
| Total governmental activities | <u>172,977,024</u> | <u>165,331,547</u> | <u>162,055,091</u> | <u>142,071,868</u> | <u>126,073,863</u> | <u>114,761,379</u> | <u>100,078,340</u> | <u>91,742,525</u> |
| Total primary government | <u>172,977,024</u> | <u>165,331,547</u> | <u>162,055,091</u> | <u>142,071,868</u> | <u>126,073,863</u> | <u>114,761,379</u> | <u>100,078,340</u> | <u>91,742,525</u> |
| CHANGE IN NET ASSETS | | | | | | | | |
| Governmental activities | <u>52,872,243</u> | <u>67,302,406</u> | <u>(15,494,527)</u> | <u>36,692,310</u> | <u>6,903,117</u> | <u>9,403,872</u> | <u>1,042,074</u> | <u>(24,071,927)</u> |
| Total primary government | <u>\$ 52,872,243</u> | <u>\$ 67,302,406</u> | <u>\$ (15,494,527)</u> | <u>\$ 36,692,310</u> | <u>\$ 6,903,117</u> | <u>\$ 9,403,872</u> | <u>\$ 1,042,074</u> | <u>\$ (24,071,927)</u> |
| Prior period adjustment | <u>\$ 49,566,028</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,549,612</u> | <u>\$ 37,596,959</u> | <u>\$ 11,851,720</u> | <u>\$ -</u> | <u>\$ -</u> |

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch Road District (blended component unit).

Accrual-basis financial information for the County taken as a whole is available back to 2003 only, the year GASB Statement 34 was implemented.

TABLE 3

**WILLIAMSON COUNTY, TEXAS
FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)**

| | Fiscal Year | | | | | | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| General fund | | | | | | | | | | |
| Reserved* | \$ 1,408,086 | \$ 1,455,016 | \$ 1,580,512 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved | 58,909,804 | 51,050,420 | 47,756,679 | 40,663,714 | 33,979,722 | 27,147,720 | 1,952,709 | 14,529,616 | 10,214,313 | 9,294,482 |
| Total general fund | <u>\$ 60,317,890</u> | <u>\$ 52,505,436</u> | <u>\$ 49,337,191</u> | <u>\$ 40,663,714</u> | <u>\$ 33,979,722</u> | <u>\$ 27,147,720</u> | <u>\$ 1,952,709</u> | <u>\$ 14,529,616</u> | <u>\$ 10,214,313</u> | <u>\$ 9,294,482</u> |
| All other governmental funds | | | | | | | | | | |
| Reserved for: | | | | | | | | | | |
| Special revenue funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt service | - | - | - | - | - | - | - | - | 2,744,581 | 2,529,650 |
| Prepaid items | - | - | - | - | - | - | - | - | - | - |
| Advances to other funds | - | - | - | - | - | - | - | - | - | - |
| Capital projects fund | - | - | - | - | - | - | - | 356,548 | 196,689,468 | - |
| Designated for: | | | | | | | | | | |
| Capital projects fund | - | - | 113,753 | 50,000 | - | - | - | - | - | - |
| Unreserved, reported in: | | | | | | | | | | |
| Special revenue funds | 136,252,756 | 29,396,121 | 28,023,654 | 24,283,185 | 21,637,161 | 17,399,178 | 15,553,328 | 14,272,110 | 13,335,056 | 11,269,176 |
| Debt service funds | 21,876,358 | 24,244,442 | 12,143,357 | 8,652,890 | 6,166,044 | 4,888,930 | 4,255,339 | 3,091,531 | - | - |
| Capital projects fund | 174,188,055 | 249,168,865 | 216,052,596 | 288,560,531 | 174,019,834 | 82,870,693 | 116,507,511 | 97,883,380 | - | 169,851,556 |
| Total all other governmental funds | <u>\$ 332,317,169</u> | <u>\$ 302,809,428</u> | <u>\$ 256,333,360</u> | <u>\$ 321,546,606</u> | <u>\$ 201,823,039</u> | <u>\$ 105,158,801</u> | <u>\$ 136,316,178</u> | <u>\$ 115,603,569</u> | <u>\$ 212,769,105</u> | <u>\$ 183,650,382</u> |

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch Road District (blended component unit).

* - Includes encumbrances and prepaid items.

TABLE 4

**WILLIAMSON COUNTY, TEXAS
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)**

| | Fiscal Year | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| REVENUES | | | | | | | | | | |
| Taxes | \$ 166,639,051 | \$ 156,522,999 | \$ 147,070,997 | \$ 129,088,118 | \$ 115,139,980 | \$ 108,748,888 | \$ 96,071,361 | \$ 87,834,944 | \$ 66,273,475 | \$ 53,570,374 |
| Fees of office | 10,998,340 | 10,919,809 | 11,008,180 | 10,841,922 | 9,893,132 | 7,669,411 | 7,213,692 | 7,384,448 | 13,229,784 | 14,310,256 |
| Fines and forfeitures | 4,904,224 | 4,687,053 | 4,991,691 | 4,922,538 | 4,477,813 | 4,227,690 | 4,166,753 | 4,087,535 | 3,993,397 | 4,081,594 |
| Assessments | - | 362 | 86 | 1,331 | 176,320 | - | - | - | - | - |
| Charges for services | 11,761,607 | 9,863,213 | 9,645,113 | 8,374,733 | 6,675,991 | 7,023,855 | 6,733,716 | 5,837,713 | 4,507,989 | 4,487,010 |
| Intergovernmental | 70,813,527 | 16,767,352 | 10,380,199 | 46,530,656 | 27,604,602 | 10,933,595 | 7,913,409 | 19,820,975 | 15,868,851 | 13,798,242 |
| Motor vehicle registration | 4,865,667 | 5,307,091 | 5,613,275 | 5,489,139 | 5,537,941 | 5,140,934 | 4,837,231 | 4,744,671 | 4,222,986 | 3,876,721 |
| Investment income | 5,436,289 | 8,374,817 | 14,182,060 | 13,957,255 | 10,529,092 | 5,223,456 | 3,793,781 | 3,528,092 | 6,361,484 | 4,713,250 |
| Miscellaneous | 2,238,636 | 645,845 | 518,257 | 1,088,487 | 222,839 | - | - | - | 4,387 | - |
| Total revenues | 277,657,341 | 213,088,541 | 203,409,858 | 220,294,179 | 180,257,710 | 148,967,829 | 130,729,943 | 133,238,378 | 114,462,353 | 98,837,447 |
| EXPENDITURES | | | | | | | | | | |
| General government | 24,446,725 | 25,356,840 | 22,609,264 | 23,462,700 | 18,386,365 | 16,756,444 | 13,275,924 | 11,769,789 | 11,340,647 | 10,590,043 |
| Public safety | 66,875,588 | 62,290,400 | 58,029,442 | 87,225,958 | 62,607,741 | 44,842,978 | 44,042,395 | 48,605,775 | 49,395,451 | 44,777,479 |
| Transportation support | 104,789,246 | 57,018,386 | 48,905,035 | 27,874,393 | 23,647,607 | 24,225,477 | 9,731,808 | 57,224,707 | 9,615,290 | 18,814,505 |
| Judicial | 18,341,712 | 17,102,998 | 16,200,005 | 14,730,003 | 12,954,769 | 11,492,104 | 10,734,465 | 10,510,510 | 8,983,695 | 8,057,859 |
| Community services | 15,369,591 | 13,764,903 | 10,770,909 | 9,934,119 | 8,429,775 | 8,953,255 | 6,830,019 | 6,012,386 | 4,460,409 | 3,672,527 |
| Conservation | 219,592 | 187,912 | - | - | - | - | - | - | - | - |
| Capital outlay | 34,155,679 | 30,447,017 | 61,599,221 | 49,215,141 | 44,767,764 | 38,289,890 | 67,401,499 | 68,838,281 | 138,786,073 | 32,275,867 |
| Debt service | | | | | | | | | | |
| Principal | 22,750,713 | 21,900,061 | 20,457,972 | 18,650,000 | 15,750,000 | 12,925,000 | 8,800,000 | 6,599,777 | 9,268,043 | 4,187,635 |
| Interest and other charges | 38,560,433 | 33,779,802 | 32,567,790 | 31,201,896 | 22,253,754 | 25,924,994 | 21,754,497 | 23,059,841 | 17,146,280 | 11,114,901 |
| Total expenditures | 325,509,279 | 261,848,319 | 271,139,638 | 262,294,210 | 208,797,775 | 183,410,142 | 182,570,607 | 232,621,066 | 248,995,888 | 133,490,816 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (47,851,938) | (48,759,778) | (67,729,780) | (42,000,031) | (28,540,065) | (34,442,313) | (51,840,664) | (99,382,688) | (134,533,535) | (34,653,369) |

**WILLIAMSON COUNTY, TEXAS
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(CONTINUED)**

TABLE 4

| | Fiscal Year | | | | | | | | | |
|--|------------------------|----------------------|------------------------|-----------------------|-----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Transfers in | 2,932,336 | 3,474,026 | 2,043,298 | 1,873,113 | 2,130,316 | 492,336 | 756,178 | 1,538,904 | 847,215 | 176,847 |
| Transfers out | (3,061,532) | (3,474,026) | (2,043,298) | (1,873,113) | (2,130,316) | (492,336) | (705,485) | (238,904) | (849,798) | (176,847) |
| Proceeds from sale of capital assets | 330,100 | 284,834 | 345,933 | 231,995 | 650,535 | 3,980,681 | 1,063,360 | - | - | - |
| Issuance of capital lease | - | - | 844,078 | - | - | - | - | - | - | 5,650,000 |
| Payment to bond escrow agent | - | - | - | (115,236,116) | - | (90,928,483) | (83,135,418) | - | - | (1,703,225) |
| Discount on long-term debt | (263,649) | (43,127) | - | (614,069) | - | (27,818) | - | - | - | - |
| Premium on long-term debt | 1,673,850 | 927,384 | - | 10,645,837 | 4,740,769 | 8,337,567 | - | - | - | - |
| Issuance of bond | 33,995,000 | 97,235,000 | 10,000,000 | 273,379,942 | 126,645,000 | 89,545,000 | 159,570,731 | 4,620,000 | 164,574,672 | 114,700,000 |
| Total other financing sources (uses) | 35,606,105 | 98,404,091 | 11,190,011 | 168,407,589 | 132,036,304 | 10,906,947 | 77,549,366 | 5,920,000 | 164,572,089 | 118,646,775 |
| NET CHANGE IN FUND BALANCES | <u>\$ (12,245,833)</u> | <u>\$ 49,644,313</u> | <u>\$ (56,539,769)</u> | <u>\$ 126,407,558</u> | <u>\$ 103,496,239</u> | <u>\$ (23,535,366)</u> | <u>\$ 25,708,702</u> | <u>\$ (93,462,688)</u> | <u>\$ 30,038,554</u> | <u>\$ 83,993,406</u> |
| PRIOR PERIOD ADJUSTMENT | <u>\$ 49,566,028</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 612,455</u> | <u>\$ -</u> | <u>\$ 52,215</u> |
| DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES | <u>21.0%</u> | <u>24.1%</u> | <u>26.0%</u> | <u>23.5%</u> | <u>23.5%</u> | <u>26.1%</u> | <u>26.5%</u> | <u>18.1%</u> | <u>22.1%</u> | <u>13.2%</u> |

Source: Comprehensive Annual Financial Report

Note:

Financial data includes Avery Ranch Road District (blended component unit).

TABLE 5

WILLIAMSON COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY ^a
LAST TEN FISCAL YEARS

General and Debt Service

| Fiscal Year | | Residential Property | Commercial Property | Other Property | Personal Property | Less: Tax-exempt Property | Total Taxable Assessed Value | Total Direct Tax Rate ^c |
|-------------|-----|----------------------|---------------------|------------------|-------------------|---------------------------|------------------------------|------------------------------------|
| 2010 | (d) | \$ 22,536,370,182 | \$ 12,350,492,269 | \$ 4,283,090,122 | \$ 2,534,252,977 | \$ 8,053,782,353 | \$ 33,650,423,197 | 0.459999 |
| 2009 | (d) | 22,334,769,118 | 11,657,221,227 | 4,077,250,113 | 2,650,620,127 | 7,673,782,813 | 33,046,077,772 | 0.439425 |
| 2008 | (d) | 19,836,021,861 | 10,095,823,007 | 3,652,223,403 | 2,391,442,420 | 6,643,909,687 | 29,331,601,004 | 0.459100 |
| 2007 | (d) | 16,949,243,233 | 8,648,223,231 | 3,062,299,235 | 2,124,454,124 | 5,575,552,434 | 25,208,667,389 | 0.467492 |
| 2006 | (d) | 15,165,389,592 | 7,556,900,275 | 2,499,228,282 | 2,019,162,484 | 4,845,816,791 | 22,394,863,842 | 0.466157 |
| 2005 | (d) | 14,166,369,708 | 6,927,265,502 | 2,321,320,146 | 1,974,071,130 | 4,546,056,922 | 20,842,969,564 | 0.478852 |
| 2004 | (b) | 12,924,758,892 | 6,109,209,883 | 1,960,871,213 | 1,951,602,115 | 3,973,202,941 | 18,973,239,162 | 0.448229 |
| 2003 | (b) | 12,031,852,821 | 5,878,790,255 | 1,867,652,538 | 1,970,790,122 | 3,674,651,950 | 18,074,433,786 | 0.425400 |
| 2002 | (b) | 10,745,218,153 | 5,069,512,487 | 1,666,707,177 | 1,922,410,932 | 3,396,633,108 | 16,016,215,641 | 0.354290 |
| 2001 | (b) | N/A | N/A | N/A | N/A | N/A | 13,808,829,899 | 0.347720 |

Road and Bridge

| Fiscal Year | | Residential Property | Commercial Property | Other Property | Personal Property | Less: Tax-exempt Property | Total Taxable Assessed Value | Total Direct Tax Rate ^c |
|-------------|-----|----------------------|---------------------|------------------|-------------------|---------------------------|------------------------------|------------------------------------|
| 2010 | (d) | \$ 22,536,370,182 | \$ 12,350,492,269 | \$ 4,283,090,122 | \$ 2,534,252,977 | \$ 7,934,857,334 | \$ 33,769,348,216 | 0.030000 |
| 2009 | (d) | 22,334,769,118 | 11,657,221,227 | 4,077,250,113 | 2,650,620,127 | 7,647,893,604 | 33,071,966,981 | 0.028899 |
| 2008 | (d) | 19,836,021,861 | 10,095,823,007 | 3,652,223,403 | 2,391,442,420 | 6,473,716,698 | 29,501,793,993 | 0.030000 |
| 2007 | (d) | 16,949,243,233 | 8,648,223,231 | 3,062,299,235 | 2,124,454,124 | 5,429,196,627 | 25,355,023,196 | 0.032165 |
| 2006 | (d) | 15,165,389,592 | 7,556,900,275 | 2,499,228,282 | 2,019,162,484 | 4,723,701,403 | 22,516,979,230 | 0.033500 |
| 2005 | (d) | 14,166,369,708 | 6,927,265,502 | 2,321,320,146 | 1,974,071,130 | 4,448,331,180 | 20,940,695,306 | 0.033365 |
| 2004 | (b) | 12,924,758,892 | 6,109,209,883 | 1,960,871,213 | 1,951,449,535 | 3,900,603,577 | 19,045,685,946 | 0.033581 |
| 2003 | (b) | 12,031,852,821 | 5,878,790,255 | 1,867,652,538 | 1,970,781,390 | 3,704,748,962 | 18,044,328,042 | 0.032900 |
| 2002 | (b) | 10,745,218,153 | 5,069,512,487 | 1,666,707,177 | 1,921,181,532 | 3,420,185,607 | 15,991,433,742 | 0.041000 |
| 2001 | (b) | N/A | N/A | N/A | N/A | N/A | 13,791,481,446 | 0.047280 |

Source: Williamson County Appraisal District

Note: Property is required to be reappraised at least once every three years according to Texas Tax Code Section 26.18(b).

N/A Not Available

- (a) Property is assessed at actual value; therefore, the assessed values are equal to actual value.
- (b) The assessed values represent the Appraisal Review Board's approved totals from original certified roll.
- (c) Tax rates are per \$100 of assessed value.
- (d) The assessed values represent the Appraisal Review Board's approved totals from the last supplement as the respective fiscal year-end.

TABLE 6

WILLIAMSON COUNTY, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER \$100 ASSESSED VALUE)
LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| County Direct Rates | | | | | | | | | | |
| General | \$ 0.289999 | \$ 0.271291 | \$ 0.275000 | \$ 0.283355 | \$ 0.300500 | \$ 0.300545 | \$ 0.301130 | \$ 0.272700 | \$ 0.250660 | \$ 0.256190 |
| Debt service | 0.170000 | 0.168134 | 0.184100 | 0.184137 | 0.165657 | 0.178307 | 0.147099 | 0.152700 | 0.103630 | 0.091530 |
| Road and bridge | 0.030000 | 0.028899 | 0.030000 | 0.032165 | 0.033500 | 0.033365 | 0.033581 | 0.032900 | 0.041000 | 0.047280 |
| Total direct rate | 0.489999 | 0.468324 | 0.489100 | 0.499657 | 0.499657 | 0.512217 | 0.481810 | 0.458300 | 0.395290 | 0.395000 |
| City and Town Rates | | | | | | | | | | |
| Austin | 0.420900 | 0.401200 | 0.403400 | 0.412600 | 0.443000 | 0.443000 | 0.492800 | 0.459700 | 0.459700 | 0.466300 |
| Bartlett | 0.524400 | 0.585500 | 0.631400 | 0.602700 | 0.602700 | 0.386300 | 0.312900 | 0.273400 | 0.238500 | 0.229900 |
| Cedar Park | 0.489001 | 0.489001 | 0.508070 | 0.518070 | 0.518070 | 0.488070 | 0.468070 | 0.448240 | 0.448240 | 0.499600 |
| Florence | 0.527860 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.520000 | 0.500000 | 0.500000 | 0.500000 |
| Georgetown | 0.356220 | 0.356220 | 0.356590 | 0.367280 | 0.346260 | 0.346260 | 0.321940 | 0.302610 | 0.307080 | 0.314090 |
| Granger | 0.887461 | 0.864290 | 0.829595 | 0.829595 | 0.500000 | 0.500000 | 0.500000 | 0.489940 | 0.458890 | 0.481970 |
| Hutto | 0.499154 | 0.499154 | 0.493520 | 0.493521 | 0.493521 | 0.503521 | 0.503521 | 0.380000 | 0.385750 | 0.373570 |
| Jarrell | 0.287171 | 0.290000 | 0.137495 | 0.137495 | 0.045000 | N/A | N/A | N/A | N/A | N/A |
| Leander | 0.600420 | 0.602590 | 0.607591 | 0.598291 | 0.548291 | 0.556626 | 0.558450 | 0.558450 | 0.478990 | 0.483900 |
| Liberty Hill | 0.291600 | 0.291600 | 0.271600 | 0.221600 | 0.200000 | N/A | N/A | N/A | N/A | N/A |
| Pflugerville | 0.609000 | 0.614000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Round Rock | 0.396610 | 0.365220 | 0.365220 | 0.371050 | 0.371050 | 0.379720 | 0.357152 | 0.342200 | 0.322070 | 0.330310 |
| Thorndale | 0.850000 | 0.850000 | 0.850000 | 0.850000 | N/A | N/A | N/A | N/A | N/A | N/A |
| Taylor | 0.790000 | 0.790000 | 0.790000 | 0.795000 | 0.786500 | 0.740000 | 0.748762 | 0.748762 | 0.714520 | 0.483900 |
| Thrall | 0.500000 | 0.455170 | 0.435906 | 0.435906 | 0.410000 | 0.300000 | 0.250000 | 0.205330 | 0.205200 | 0.212980 |
| Weir | 0.258417 | 0.255271 | 0.260187 | 0.257702 | 0.166608 | 0.154400 | 0.140860 | 0.140860 | 0.125430 | 0.126470 |
| School District Rates | | | | | | | | | | |
| Bartlett | 1.154680 | 1.154680 | 1.173360 | 1.459400 | 1.633700 | 1.593900 | 1.550700 | 1.423000 | 1.402200 | 1.440700 |
| Burnet Consolidated | 1.250000 | 1.250000 | 1.275000 | 1.597800 | 1.740000 | 1.750000 | 1.679000 | 1.581700 | 1.581700 | 1.490000 |
| Coupland | 1.040050 | 1.040050 | 1.040050 | 1.370000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.488400 |
| Florence | 1.230000 | 1.230000 | 1.230000 | 1.560000 | 1.730000 | 1.730000 | 1.730000 | 1.730000 | 1.730000 | 1.730000 |
| Georgetown | 1.290000 | 1.290000 | 1.290000 | 1.625000 | 1.755000 | 1.755000 | 1.765000 | 1.730000 | 1.685000 | 1.737000 |
| Granger | 1.105000 | 1.105000 | 1.085000 | 1.417300 | 1.547500 | 1.547500 | 1.497931 | 1.484000 | 1.520000 | 1.550000 |
| Hutto | 1.485000 | 1.435000 | 1.410000 | 1.705000 | 1.833300 | 1.739000 | 1.739000 | 1.681682 | 1.700000 | 1.620000 |
| Jarrell | 1.370000 | 1.290000 | 1.270000 | 1.620000 | 1.690000 | 1.560000 | 1.590000 | 1.619900 | 1.499900 | 1.370000 |
| Leander | 1.422340 | 1.379240 | 1.333400 | 1.643800 | 1.750000 | 1.790000 | 1.830000 | 1.722000 | 1.650000 | 1.621070 |
| Lexington | 1.119000 | 1.113900 | 1.104000 | 1.419260 | 1.531700 | 1.547500 | 1.515700 | 1.446100 | 1.471200 | 1.576300 |
| Liberty Hill | 1.260000 | 1.250000 | 1.250000 | 1.640000 | 1.665000 | 1.665000 | 1.665000 | 1.665000 | 1.600000 | 1.562500 |
| Pflugerville | 1.460000 | 1.460000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Round Rock | 1.380000 | 1.332426 | 1.323805 | 1.640646 | 1.833411 | 1.857213 | 1.864261 | 1.792361 | 1.738653 | 1.708640 |
| Taylor | 1.490000 | 1.200000 | 1.200000 | 1.540000 | 1.670000 | 1.670000 | 1.650000 | 1.610000 | 1.580000 | 1.580000 |
| Thorndale | 1.315000 | 1.315000 | 1.315000 | 1.472000 | 1.580000 | 1.570000 | 1.570000 | 1.570000 | 1.520000 | 1.500000 |
| Thrall | 1.194000 | 1.194000 | 1.180000 | 1.490000 | 1.620000 | 1.620000 | 1.620000 | 1.540000 | 1.540000 | 1.397880 |
| Municipal Utility Districts Rates | | | | | | | | | | |
| Anderson Mill | N/A | 0.400000 | 0.464000 | 0.464000 | 0.447312 | 0.467520 | 0.467520 | 0.447520 | 0.467430 | 0.477430 |
| Anderson Mill Limited District | 0.130000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Blockhouse | 0.846000 | 0.846000 | 0.859900 | 0.862400 | 0.820000 | 0.820000 | 0.820000 | 0.770500 | 0.780500 | 0.830000 |
| Brushy Creek (BC) | 0.500000 | 0.500000 | 0.500000 | 0.520000 | 0.580000 | 0.610000 | 0.610000 | 0.610000 | 0.610000 | 0.615700 |
| BC - Cornerstone Defined Area | N/A | 0.360000 | 0.360000 | 0.360000 | 0.360000 | N/A | N/A | N/A | N/A | N/A |
| BC - Sendero Springs Defined Area | N/A | 0.360000 | 0.360000 | 0.360000 | 0.360000 | N/A | N/A | N/A | N/A | N/A |
| BC - Defined Area | 0.360000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Fern Bluff | 0.509500 | 0.509500 | 0.509500 | 0.509500 | 0.515000 | 0.520000 | 0.540000 | 0.565000 | 0.570000 | 0.588200 |

TABLE 6

WILLIAMSON COUNTY, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER \$100 ASSESSED VALUE)
LAST TEN FISCAL YEARS
(CONTINUED)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| Municipal Utility Districts Rates - Continued | | | | | | | | | | |
| Lakeside #3 | \$ 0.900000 | \$ 0.900000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Meadows of Chandler Creek | 0.420000 | 0.420000 | 0.540000 | 0.584000 | 0.622400 | 0.627400 | 0.647200 | 0.683800 | 0.743200 | 0.743200 |
| North Austin #1 | 0.380100 | 0.405000 | 0.418000 | 0.450000 | 0.450000 | 0.500000 | 0.500000 | 0.510000 | 0.550000 | 0.580300 |
| Paloma Lakes #1 | 0.950000 | 0.950000 | 0.950000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Paloma Lakes #2 | 0.950000 | 0.950000 | 0.950000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Parkside at Mayfield Ranch | 0.950000 | 0.950000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Ranch at Cypress Creek #1 | 0.630400 | 0.610200 | 0.628200 | 0.692700 | 0.692700 | 0.500800 | 0.661800 | 0.677000 | 0.690500 | N/A |
| Sonterra | 0.773300 | 0.773300 | 0.650000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Springwoods | 0.455000 | 0.499900 | 0.509000 | 0.511900 | 0.516300 | 0.516300 | 0.516300 | 0.452500 | 0.380000 | 0.320000 |
| Stonewall Ranch | 0.950000 | 1.000000 | 1.000000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Walsh Ranch | 0.650000 | 0.650000 | 0.560000 | 0.490000 | N/A | N/A | N/A | N/A | N/A | N/A |
| Wells Branch | 0.470000 | 0.470000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Williamson County #9 | 0.740000 | 0.740000 | 0.750800 | 0.812600 | 0.812600 | 0.812600 | 0.832400 | 0.832400 | 0.832400 | 0.832400 |
| Williamson County #10 | 0.880000 | 0.900000 | 0.900000 | 0.900000 | 0.900000 | 0.900000 | 0.900000 | 0.900000 | 0.900000 | N/A |
| Williamson County #11 | 0.900000 | 0.900000 | 0.900000 | 0.900000 | N/A | N/A | N/A | N/A | N/A | N/A |
| Williamson County #12 | 0.850000 | 0.850000 | 0.850000 | 0.850000 | N/A | N/A | N/A | N/A | N/A | N/A |
| Williamson County #13 | 0.850000 | 0.850000 | 0.850000 | 0.850000 | N/A | N/A | N/A | N/A | N/A | N/A |
| Williamson County #15 | 0.900000 | 0.900000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Williamson/Travis County #1 | 0.714000 | 0.722500 | 0.717000 | 0.734200 | 0.784200 | 0.796500 | 0.776500 | 0.776500 | 0.835900 | 0.846340 |
| Emergency Service Districts | | | | | | | | | | |
| ESD #1 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 |
| ESD #2 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.098707 | 0.100000 | 0.096457 | 0.074000 | 0.064000 | 0.064000 |
| ESD #3 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.082500 | 0.082500 | 0.087000 | 0.073760 | 0.070000 |
| ESD #4 | 0.099400 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | N/A |
| ESD #5 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.075000 | 0.075000 | 0.075000 | 0.075000 | N/A | N/A |
| ESD #6 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.097213 | 0.098934 | 0.100000 | N/A | N/A | N/A |
| ESD #7 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | N/A | N/A | N/A | N/A | N/A |
| ESD #8 | 0.090798 | 0.090491 | 0.098511 | 0.100000 | N/A | N/A | N/A | N/A | N/A | N/A |
| ESD #9 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | N/A | N/A | N/A | N/A | N/A | N/A |
| ESD #10 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | N/A | N/A | N/A | N/A | N/A | N/A |
| Other Taxing District Rates | | | | | | | | | | |
| Austin Community College | 0.094600 | 0.095400 | 0.095800 | 0.096500 | 0.099100 | 0.090000 | 0.077100 | 0.050000 | 0.050000 | 0.050000 |
| Avery Ranch Road District | 0.144480 | 0.144670 | 0.171500 | 0.233490 | 0.275000 | 0.275000 | 0.275000 | 0.275000 | N/A | N/A |
| Donahoe Creek Watershed | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 |
| Georgetown Village Public Improvement District | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 |
| Lakeside WCID #2A | 0.970000 | 0.970000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Upper Brushy Creek Water Control and Improvement District | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | N/A | N/A |
| Williamson County Water, Sewer, Irrigation and Drainage District #3 | 0.799900 | 0.773000 | 0.773000 | 0.850000 | 0.850000 | 0.850000 | 0.850000 | 0.850000 | 0.850000 | 0.850000 |
| Wmsn - Trav WCID #1D | 0.421000 | 0.541200 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Sources: Williamson County Tax Assessor/Collect | | | | | | | | | | |
| Burnet County Appraisal District | | | | | | | | | | |
| Williamson County Appraisal District | | | | | | | | | | |
| Lee County Appraisal District | | | | | | | | | | |
| Bell County Appraisal District | | | | | | | | | | |
| Milam County Appraisal District | | | | | | | | | | |

Notes:

N/A - Not applicable

Texas Tax Code Section 26.07(a)

If the governing body of a taxing unit other than a school district adopts a tax rate that exceeds the rollback tax rate calculated, the qualified voters of the taxing unit by petition may require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback tax rate calculated.

TABLE 7

**WILLIAMSON COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

| Taxpayer | 2010 | | | 2001 | | |
|---|---|------|---|------------------------------|------|---|
| | Taxable Assessed Value ^a | Rank | Percentage of Total County Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total County Taxable Assessed Value |
| Dell Computer Holdings, LP | \$ 155,998,254 | 1 | 0.46 % | \$ 201,733,596 | 1 | 1.53 % |
| CPG Round Rock, LP | 135,844,917 | 2 | 0.40 | | | |
| Oncor Electric Delivery Company | 111,702,568 | 3 | 0.33 | | | |
| Lakeline Developers | 103,394,181 | 4 | 0.31 | 76,927,296 | 3 | 0.58 |
| Baltgem Development Corp. Et, Al. | 91,678,192 | 5 | 0.27 | | | |
| Citicorp North America Inc. | 83,072,237 | 6 | 0.25 | | | |
| HEB Grocery Company LP | 72,804,789 | 7 | 0.22 | | | |
| SPG Wolf Ranch LP | 63,115,450 | 8 | 0.19 | | | |
| Columbia/St. David Healthcare | 62,054,352 | 9 | 0.18 | | | |
| Amaravathi Ltd. Partnrsh & Amaravathi Keerthi LLC | 60,767,488 | 10 | 0.18 | | | |
| Atlantic Financial Group Ltd. | | | | 92,425,824 | 2 | 0.70 |
| TXU Electric Company | | | | 74,876,746 | 4 | 0.57 |
| Southwestern Bell Telephone | | | | 73,264,905 | 5 | 0.56 |
| State Farm Mutual Auto Insurance Company | | | | 53,599,862 | 6 | 0.41 |
| Dell Computer Corp. | | | | 51,903,260 | 7 | 0.39 |
| Dupont Photomasks Inc. | | | | 49,095,901 | 8 | 0.37 |
| Sulzer Orthopedics Inc. | | | | 41,475,837 | 9 | 0.31 |
| Del Webb Texas LTD | | | | 38,141,367 | 10 | 0.29 |
| Total | <u>\$ 940,432,428</u> | | <u>2.79%</u> | <u>\$ 753,444,594</u> | | <u>5.71%</u> |
| Total taxable assessed value | <u>\$ 33,650,423,197</u> | | <u>100%</u> | <u>\$ 13,149,120,314</u> | | <u>100%</u> |

Sources:

Williamson County Tax Assessor/Collector
Williamson County Appraisal District

Note:

- (a) The assessed values represent the Appraisal Review Board's approved totals from the last supplement as the respective fiscal year-end.

TABLE 8

**WILLIAMSON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

General and Debt Service

| Fiscal Year | | Tax Levy as of Fiscal Year End (Original) | Adjustments | Adjusted Tax Levy | Collected within the Fiscal Year of the Levy | | Subsequent Collections | Total Collections to Date | |
|-------------|-----|---|-------------|-------------------|--|-----------------------------|------------------------|---------------------------|-----------------------------|
| | | | | | Amount | Percentage of Levy Original | | Amount | Percentage of Levy Adjusted |
| 2010 | (a) | \$ 153,441,556 | \$ - | \$ 153,441,556 | \$ 152,265,274 | 99.23% | \$ - | \$ 152,265,274 | 99.23% |
| 2009 | (a) | 144,256,830 | (139,976) | 144,116,854 | 142,833,932 | 99.01% | 1,005,489 (c) | 142,839,421 | 99.81% |
| 2008 | (a) | 133,810,940 | (341,920) | 133,469,020 | 132,745,977 | 99.20% | 571,598 (c) | 133,317,575 | 99.89% |
| 2007 | (a) | 117,413,150 | (272,799) | 117,140,351 | 116,456,546 | 99.19% | 574,566 (c) | 117,031,112 | 99.91% |
| 2006 | (a) | 104,326,750 | (209,747) | 104,117,003 | 103,213,742 | 98.93% | 803,143 (c) | 104,016,885 | 99.90% |
| 2005 | (a) | 99,758,187 | (120,545) | 99,637,642 | 98,488,743 | 98.73% | 1,060,992 (c) | 99,549,735 | 99.91% |
| 2004 | (a) | 88,023,206 | (88,686) | 87,934,520 | 86,705,850 | 98.50% | 1,130,767 (c) | 87,836,617 | 99.89% |
| 2003 | (a) | 81,272,986 | (245,929) | 81,027,057 | 80,073,322 | 98.52% | 880,360 (c) | 80,953,682 | 99.91% |
| 2002 | (a) | 59,243,394 | (100,659) | 59,142,735 | 58,452,760 | 98.67% | 624,535 (c) | 59,077,295 | 99.89% |
| 2001 | (d) | 47,749,943 | - | 47,749,943 | 47,213,026 | 98.88% | 452,410 (b) | 47,665,436 | 99.82% |

Road and Bridge

| Fiscal Year | | Tax Levy as of Fiscal Year End (Original) | Adjustments | Adjusted Tax Levy | Collected within the Fiscal Year of the Levy | | Subsequent Collections | Total Collections to Date | |
|-------------|-----|---|-------------|-------------------|--|-----------------------------|------------------------|---------------------------|-----------------------------|
| | | | | | Amount | Percentage of Levy Original | | Amount | Percentage of Levy Adjusted |
| 2010 | (a) | \$ 10,078,858 | \$ - | \$ 10,078,858 | \$ 9,999,959 | 99.22% | \$ - | \$ 9,999,959 | 99.22% |
| 2009 | (a) | 9,529,573 | (9,150) | 9,520,423 | 9,434,159 | 99.00% | 66,750 (c) | 9,500,909 | 99.80% |
| 2008 | (a) | 8,829,899 | (22,311) | 8,807,588 | 8,758,487 | 99.19% | 38,167 (c) | 8,796,654 | 99.88% |
| 2007 | (a) | 8,133,742 | (18,859) | 8,114,883 | 8,066,568 | 99.17% | 40,054 (c) | 8,106,622 | 99.90% |
| 2006 | (a) | 7,530,230 | (14,635) | 7,515,595 | 7,449,261 | 98.92% | 58,606 (c) | 7,507,867 | 99.90% |
| 2005 | (a) | 6,983,096 | (7,510) | 6,975,586 | 6,893,749 | 98.72% | 75,267 (c) | 6,969,016 | 99.91% |
| 2004 | (a) | 6,622,884 | (6,321) | 6,616,563 | 6,523,751 | 98.50% | 85,218 (c) | 6,608,969 | 99.89% |
| 2003 | (a) | 6,285,036 | (82,401) | 6,202,635 | 6,192,284 | 98.52% | 4,559 (c) | 6,196,843 | 99.91% |
| 2002 | (a) | 6,845,932 | (11,832) | 6,834,100 | 6,754,837 | 98.67% | 71,477 (c) | 6,826,314 | 99.89% |
| 2001 | (d) | 6,485,113 | - | 6,485,113 | 6,411,858 | 98.87% | 75,557 (b) | 6,487,415 | 100.04% |

Source: Williamson County Tax Assessor/Collector

Notes:

- (a) Tax levies consider supplemental value changes during the initial fiscal year. Data for fiscal year does not include Agriculture Rollbacks.
- (b) Data represents the collection of prior year's taxes and Agriculture Rollbacks in the current fiscal year.
- (c) Data represents subsequent collections of the respective fiscal year's tax in later fiscal years.
- (d) Levy adjustments were not available due to a change in software application.

TABLE 9

**WILLIAMSON COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

| Fiscal Year | Governmental Activities | | | | Total Primary Government | Percentage of Personal Income ^a | Per Capita ^a |
|----------------|--------------------------------|--|-------------------------------|------------------------------|--------------------------------|--|----------------------------|
| | General Obligation Bonds | Accumulated Accretion of Interest ^b | Certificates of Obligation | Tax Anticipation Notes | | | |
| 2010 | \$ 514,924,942 | \$ 6,427,212 | \$ 252,475,000 | \$ 7,355,000 | \$ 781,182,154 | N/A | N/A |
| 2009 | 528,564,942 | 6,143,473 | 226,100,000 | 8,680,000 | 769,488,415 | 6.68% | 1,873.67 |
| 2008 | 527,179,942 | 5,872,194 | 142,795,000 | 17,875,000 | 693,722,136 | 6.29% | 1,759.85 |
| 2007 | 537,214,942 | 5,612,871 | 148,890,000 | 12,125,000 | 703,842,813 | 6.89% | 1,885.14 |
| 2006 | 383,865,000 | - | 153,790,000 | 16,170,000 | 553,825,000 | 4.68% | 1,578.39 |
| 2005 | 337,105,000 | - | 85,810,000 | 20,015,000 | 442,930,000 | 4.21% | 1,333.49 |
| 2004 | 336,285,000 | - | 90,710,000 | 23,675,000 | 450,670,000 | 4.93% | 1,423.88 |
| 2003 | 270,200,000 | - | 93,800,000 | 23,925,000 | 387,925,000 | 4.60% | 1,281.48 |
| 2002 | 267,510,000 | - | 98,200,000 | 23,925,000 | 389,635,000 | 4.88% | 1,343.71 |
| 2001 | 133,315,000 | - | 99,200,000 | - | 232,515,000 | 2.84% | 840.43 |

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

This schedule includes Avery Ranch Road District (blended component unit).

N/A - Not available

(a) See Table 13 for personal income and population data.

(b) Accumulated accretion of interest on capital appreciation bonds. The face amount of the capital appreciation bonds are included with the general obligation bonds.

TABLE 10

WILLIAMSON COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

| Fiscal Year | General Bonded Debt Outstanding | | | | | | | Percentage of Actual Taxable Property Value ^a | Per Capita ^b |
|----------------|---------------------------------|--|-------------------------------|------------------------------|----------------|---|----------------|---|----------------------------|
| | General Obligation Bonds | Accumulated Accretion of Interest ^c | Certificates of Obligation | Tax Anticipation Notes | Total | Less: Amounts Available for Debt Service | Total | | |
| | | | | | | | | | |
| 2010 | \$ 514,924,942 | \$ 6,427,212 | \$ 252,475,000 | \$ 7,355,000 | \$ 781,182,154 | \$ 21,876,358 | \$ 759,305,796 | 2.26% | N/A |
| 2009 | 528,564,942 | 6,143,473 | 226,100,000 | 8,680,000 | 769,488,415 | 24,244,442 | 745,243,973 | 2.26% | N/A |
| 2008 | 527,179,942 | 5,872,194 | 142,795,000 | 17,875,000 | 693,722,136 | 12,143,357 | 681,578,779 | 2.32% | 1729.05 |
| 2007 | 537,214,942 | 5,612,871 | 148,890,000 | 121,125,000 | 703,842,813 | 8,652,890 | 695,189,923 | 2.76% | 1861.97 |
| 2006 | 383,865,000 | - | 153,790,000 | 16,170,000 | 553,825,000 | 6,166,044 | 547,658,956 | 2.45% | 1560.82 |
| 2005 | 337,105,000 | - | 85,810,000 | 20,015,000 | 442,930,000 | 4,888,930 | 438,041,070 | 2.10% | 1318.77 |
| 2004 | 336,285,000 | - | 90,710,000 | 23,675,000 | 450,670,000 | 4,255,339 | 446,414,661 | 2.35% | 1410.44 |
| 2003 | 270,200,000 | - | 93,800,000 | 23,925,000 | 387,925,000 | 3,091,531 | 384,833,469 | 2.13% | 1271.27 |
| 2002 | 267,510,000 | - | 98,200,000 | 23,925,000 | 389,635,000 | 2,744,581 | 386,890,419 | 2.42% | 1334.25 |
| 2001 | 133,315,000 | - | 99,200,000 | - | 323,515,000 | 2,529,650 | 229,985,350 | 1.67% | 831.29 |

Notes:

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

This schedule includes Avery Ranch Road District (blended component unit).

N/A - Not available

(a) Used General and Debt Service's taxable assessed property value in calculation. See Table 5 for property value data.

(b) See Table 13 for population data.

(c) Accumulated accretion of interest on capital appreciation bonds. The face amount of the capital appreciation bonds are included with the general obligation bonds.

TABLE 11

WILLIAMSON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2010

| <u>Governmental Unit</u> | <u>Debt Outstanding ¹</u> | <u>Estimated Percentage Applicable ^{1, a}</u> | <u>Estimated Share of Overlapping Debt</u> |
|--|--|--|--|
| Debt repaid with property taxes | | | |
| City and Town | | | |
| Austin | \$ 1,129,932,994 | 4.44% | \$ 50,169,025 |
| Bartlett | 1,792,000 | 36.52% | 654,438 |
| Cedar Park | 157,205,000 | 98.26% | 154,469,633 |
| Georgetown | 86,310,000 | 100.00% | 86,310,000 |
| Granger | 1,945,000 | 100.00% | 1,945,000 |
| Hutto | 40,475,000 | 100.00% | 40,475,000 |
| Jarrell | 10,816,000 | 100.00% | 10,816,000 |
| Leander | 73,805,000 | 89.90% | 66,350,695 |
| Pflugerville | 156,040,000 | 0.39% | 608,556 |
| Round Rock | 143,410,000 | 96.72% | 138,706,152 |
| Taylor | 49,685,000 | 100.00% | 49,685,000 |
| City and Town Subtotal | 1,851,415,994 | | 600,189,499 |
| School Districts | | | |
| Bartlett | 1,490,000 | 29.35% | 437,315 |
| Burnet Consolidated | 38,695,000 | 0.82% | 317,299 |
| Florence | 8,389,998 | 87.60% | 7,349,639 |
| Georgetown | 133,100,000 | 100.00% | 133,100,000 |
| Granger | 995,000 | 100.00% | 995,000 |
| Hutto | 177,507,559 | 100.00% | 177,507,559 |
| Jarrell | 32,999,782 | 100.00% | 32,999,782 |
| Leander | 984,739,806 | 57.22% | 563,468,117 |
| Lexington | 2,931,766 | 0.55% | 16,125 |
| Liberty Hill | 30,015,000 | 100.00% | 30,015,000 |
| Pflugerville | 358,634,973 | 0.10% | 358,635 |
| Round Rock | 666,449,535 | 74.52% | 496,638,193 |
| Taylor | 54,166,128 | 100.00% | 54,166,128 |
| Thorndale | 2,269,000 | 12.38% | 280,902 |
| Thrall | 2,825,000 | 100.00% | 2,825,000 |
| School Districts Subtotal | 2,495,208,547 | | 1,500,474,694 |

TABLE 11

WILLIAMSON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2010
(CONTINUED)

| <u>Governmental Unit</u> | <u>Debt Outstanding ¹</u> | <u>Estimated Percentage Applicable ^{1, a}</u> | <u>Estimated Share of Overlapping Debt</u> |
|---|--|--|--|
| Debt repaid with property taxes | | | |
| Municipal Utility Districts | | | |
| Block House | 13,170,000 | 100.00% | 13,170,000 |
| Brushy Creek (BC) | 46,745,000 | 100.00% | 46,745,000 |
| Brushy Creek (BC) Defined Areas | 4,290,000 | 100.00% | 4,290,000 |
| Fern Bluff | 10,405,000 | 100.00% | 10,405,000 |
| Lakeside #3 | 3,000,000 | 2.15% | 64,500 |
| Meadows at Chandler Creek | 6,555,000 | 100.00% | 6,555,000 |
| North Austin #1 | 4,165,000 | 89.97% | 3,747,251 |
| Paloma Lake #1 | 2,250,000 | 100.00% | 2,250,000 |
| Paloma Lake #2 | 1,775,000 | 100.00% | 1,775,000 |
| Parkside at Mayfield Ranch | 4,000,000 | 100.00% | 4,000,000 |
| Ranch at Cypress Creek #1 | 7,770,000 | 83.38% | 6,478,626 |
| Sonterra | 7,210,000 | 100.00% | 7,210,000 |
| Stonewall Ranch | 2,000,000 | 100.00% | 2,000,000 |
| Walsh Ranch | 5,185,000 | 100.00% | 5,185,000 |
| Wells Branch | 1,885,000 | 1.42% | 26,767 |
| Williamson County #9 | 8,000,000 | 100.00% | 8,000,000 |
| Williamson County #10 | 22,900,000 | 100.00% | 22,900,000 |
| Williamson County #11 | 15,135,000 | 100.00% | 15,135,000 |
| Williamson County #13 | 7,900,000 | 100.00% | 7,900,000 |
| Williamson/Travis County #1 | 9,255,000 | 79.54% | 7,028,247 |
| Municipal Utility Districts Subtotal | 183,595,000 | | 174,865,391 |
| Other | | | |
| Austin Community College | 94,518,659 | 20.67% | 19,537,007 |
| Williamson County Water, Sewer, Irrigation, Drainage District #3 | 20,400,000 | 69.50% | 14,178,000 |
| Williamson-Travis Counties Water Control & Improvement District #1D | 14,400,000 | 0.00% | - |
| Other Subtotal | 129,318,659 | | 33,715,007 |
| County Debt ² | | | |
| Williamson County | 767,347,154 | 100.00% | 767,347,154 |
| Avery Ranch (blended component unit) | 13,835,000 | 100.00% | 13,835,000 |
| County Debt Subtotal | 781,182,154 | | 781,182,154 |
| Total direct and overlapping debt | \$ 5,440,720,354 | | \$ 3,090,426,745 |

Source:

1 - Municipal Advisory Council of Texas

2 - Williamson County Auditor's Office

Note:

(a) The percentage of overlapping debt applicable is estimated using taxable assessed property values.

Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

TABLE 12

**WILLIAMSON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2010 | 2009 | 2008 | 2007 |
| Total taxable value | <u>\$ 33,650,423,197</u> | <u>\$ 33,046,077,772</u> | <u>\$ 29,331,601,004</u> | <u>\$ 25,208,667,389</u> |
| Assessed value of real property | <u>\$ 31,116,170,220</u> | <u>\$ 30,395,457,645</u> | <u>\$ 26,940,158,584</u> | <u>\$ 23,084,213,265</u> |
| Debt limit rate | <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</u> |
| Debt limit | <u>7,779,042,555</u> | <u>7,598,864,411</u> | <u>6,735,039,646</u> | <u>5,771,053,316</u> |
| Debt applicable to limit: | | | | |
| General bonded debt | 781,182,154 | 769,488,415 | 693,722,136 | 703,842,813 |
| Less: amount set aside for repayment of general bonded debt | <u>21,876,358</u> | <u>24,244,442</u> | <u>12,143,357</u> | <u>8,652,890</u> |
| Total net debt applicable to limit | <u>759,305,796</u> | <u>745,243,973</u> | <u>681,578,779</u> | <u>695,189,923</u> |
| Legal debt margin | <u>\$ 7,019,736,759</u> | <u>\$ 6,853,620,438</u> | <u>\$ 6,053,460,867</u> | <u>\$ 5,075,863,393</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 9.76% | 9.81% | 10.12% | 12.05% |

Notes:

This schedule includes Avery Ranch Road District (blended component unit).

Texas Constitution Art. 3 Section 52(B)

Under Legislative provision, any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the state, or any defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include towns, villages, or municipal corporations, upon a vote of two-thirds majority of the resident property taxpayers voting thereon who are qualified electors of such district or territory to be affected thereby, in addition to all other debts, can issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

TABLE 12

**WILLIAMSON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(CONTINUED)**

| Fiscal Year | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| <u>\$ 22,394,863,842</u> | <u>\$ 20,842,969,564</u> | <u>\$ 18,973,239,162</u> | <u>\$ 18,074,433,786</u> | <u>\$ 16,016,215,641</u> | <u>\$ 13,808,829,899</u> |
| <u>\$ 20,375,701,358</u> | <u>\$ 18,868,898,434</u> | <u>\$ 17,021,637,047</u> | <u>\$ 16,103,643,664</u> | <u>\$ 14,093,804,709</u> | <u>\$ 12,120,114,181</u> |
| 25% | 25% | 25% | 25% | 25% | 25% |
| <u>5,093,925,340</u> | <u>4,717,224,609</u> | <u>4,255,409,262</u> | <u>4,025,910,916</u> | <u>3,523,451,177</u> | <u>3,030,028,545</u> |
| 553,825,000 | 442,930,000 | 450,670,000 | 387,925,000 | 389,635,000 | 232,515,000 |
| <u>6,166,044</u> | <u>4,888,930</u> | <u>4,255,339</u> | <u>3,091,531</u> | <u>2,744,581</u> | <u>2,529,650</u> |
| <u>547,658,956</u> | <u>438,041,070</u> | <u>446,414,661</u> | <u>384,833,469</u> | <u>386,890,419</u> | <u>229,985,350</u> |
| <u>\$ 4,546,266,384</u> | <u>\$ 4,279,183,539</u> | <u>\$ 3,808,994,601</u> | <u>\$ 3,641,077,447</u> | <u>\$ 3,136,560,758</u> | <u>\$ 2,800,043,195</u> |
| 10.75% | 9.29% | 10.49% | 9.56% | 10.98% | 7.59% |

TABLE 13

**WILLIAMSON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

| Calendar Year | County | | | | | State of Texas | United States |
|------------------|--------------------------------------|--|---|-----------------------------------|-----------------------------------|---|---|
| | Estimated Population ^a | Personal Income (thousands of dollars) ^a | Per Capita Personal Income ^a | School Enrollment ^b | Unemployment Rate ^c | Per Capita Personal Income ^a | Per Capita Personal Income ^a |
| 2010 | 422,679 | N/A | N/A | 81,219 | 6.9% | N/A | N/A |
| 2009 | 410,686 | 11,518,921 | 28,048 | 79,627 | 7.8% | 24,077 | 26,409 |
| 2008 | 394,193 | 11,024,001 | 27,966 | 76,816 | 4.9% | 25,096 | 27,589 |
| 2007 | 373,363 | 10,208,118 | 27,341 | 72,667 | 3.9% | 23,938 | 26,688 |
| 2006 | 350,879 | 11,821,315 | 33,691 | 68,301 | 4.2% | 35,166 | 36,714 |
| 2005 | 332,159 | 10,528,449 | 31,697 | N/A | 4.6% | 33,253 | 34,757 |
| 2004 | 316,508 | 9,144,426 | 28,892 | N/A | 4.7% | 30,948 | 33,123 |
| 2003 | 302,716 | 8,435,815 | 27,867 | N/A | 5.7% | 29,404 | 31,504 |
| 2002 | 289,969 | 7,987,542 | 27,546 | N/A | 5.6% | 28,835 | 30,821 |
| 2001 | 276,661 | 8,179,508 | 29,565 | N/A | 4.1% | 29,036 | 30,574 |

Notes:

N/A - Not applicable

Sources:

(a) 2001 to 2005 - U.S. Department of Commerce (Bureau of Economic Analysis)
2006 to 2010 - U.S. Census Bureau

(b) School enrollment provided by the Independent School Districts within the County.
Several school districts cross the County line.

(c) Annual rate for 2001 to 2006 - U.S. Department of Labor
September rate for 2007 to 2010 - Texas Workforce Commission

TABLE 14

**WILLIAMSON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND FOUR YEARS AGO**

| Employer ^a | 2010 | | | 2006 | | |
|--|------------------------|----|---|------------------------|----|---|
| | Employees ^b | | Percentage of Total County Employment | Employees ^b | | Percentage of Total County Employment |
| Dell Computer | 11,000 | 1 | 9.00% | 11,599 | 1 | 10.94% |
| Round Rock ISD | 5,928 | 2 | 4.85% | 5,175 | 2 | 4.88% |
| Leander ISD | 4,375 | 3 | 3.58% | 3,297 | 3 | 3.11% |
| HEB Grocery | 3,096 | 4 | 2.53% | 2,491 | 4 | 2.35% |
| St. David's HealthCare | 2,198 | 5 | 1.80% | - | - | - |
| Wal-mart and Sam's Club | 1,773 | 6 | 1.45% | 1,123 | 9 | 1.06% |
| Georgetown ISD | 1,716 | 7 | 1.40% | 1,576 | 5 | 1.49% |
| Sears (Teleserve) | 1,571 | 8 | 1.29% | 1,192 | 8 | 1.12% |
| Williamson County | 1,500 | 9 | 1.23% | 1,313 | 6 | 1.24% |
| State Farm Mutual Auto Insurance Co. | 1,322 | 10 | 1.08% | 1,308 | 7 | 1.23% |
| City of Round Rock | - | | - | 743 | 10 | 0.70% |
| Total | <u>34,479</u> | | <u>28.21%</u> | <u>29,817</u> | | <u>28.12%</u> |
| Total average employees for the 2nd quarter per TWC's website | 122,256 | | | 106,000 | | |

Sources:

- (a) 2006 information was provided by the Texas Workforce Commission.
2010 information was received from the major cities within Williamson County.
- (b) Individual employers provided employee count.

Note: Information for principal employers is not available for the previous nine years.

TABLE 15

**WILLIAMSON COUNTY, TEXAS
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

| Function/Program | Fiscal Year | | | | | | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|---------------|---------------|
| | 2010 ^a | 2009 ^a | 2008 ^a | 2007 ^a | 2006 ^a | 2005 | 2004 | 2003 | 2002 | 2001 |
| General government | 217.0 | 207.0 | 209.0 | 197.0 | 185.0 | 180.0 | 151.0 | 146.0 | 173.0 | 128.0 |
| Judicial | 210.0 | 218.0 | 207.0 | 197.0 | 191.0 | 164.0 | 144.0 | 155.0 | 138.0 | 133.0 |
| Public safety | 909.0 | 895.0 | 871.0 | 849.0 | 794.0 | 826.0 | 688.0 | 588.0 | 518.0 | 486.0 |
| Transportation | 125.0 | 130.0 | 130.0 | 128.0 | 123.0 | 119.0 | 131.0 | 125.0 | 127.0 | 123.0 |
| Community services | 39.0 | 40.0 | 36.0 | 31.0 | 20.0 | 95.0 | 92.0 | 97.0 | 171.0 | 158.0 |
| Total | <u>1,500.0</u> | <u>1,490.0</u> | <u>1,453.0</u> | <u>1,402.0</u> | <u>1,313.0</u> | <u>1,384.0</u> | <u>1,206.0</u> | <u>1,111.0</u> | <u>1127.0</u> | <u>1028.0</u> |

Source: Williamson County Human Resource or Payroll Department

Note: (a) Budgeted positions

WILLIAMSON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

| Function/Program | Fiscal Year | | | |
|---|-------------|----------|----------|----------|
| | 2010 | 2009 | 2008 | 2007 |
| General Government | | | | |
| Number of A/P checks issued | 19,471 | 20,038 | 18,943 | 18,497 |
| Number of outgoing A/P wires | 174 | 130 | 155 | 132 |
| Number of invoices processed | 41,136 | 42,320 | 40,819 | 42,410 |
| Number of Pcard charges | 6827 | 6046 | 5280 | 4217 |
| Judicial | | | | |
| Hot Check Cases | | | | |
| Number of checks processed | 6,169 | 6,651 | 7,784 | 7,559 |
| Number of theft by check cases filed | 686 | 876 | 1,097 | 1,323 |
| Public Safety | | | | |
| Number of 911 calls received | 115,848 | 110,946 | 108,004 | 102,009 |
| EMS 911 runs | 24,334 | 23,458 | 22,145 | 20,995 |
| EMS transfer runs | 1,578 | 2,070 | 1,587 | 2,442 |
| Number of total EMS runs | 25,912 | 25,528 | 23,732 | 23,437 |
| Average EMS response time in minutes | 6:25 | 5:50 | 6:33 | 6:45 |
| Average jail daily population | 608 | 568 | 559 | 573 |
| Jail bookings | 16,839 | 16,028 | 15,381 | 15,903 |
| Jail releases | 16,890 | 15,942 | 15,433 | 15,937 |
| Jail inmates at September 30 | 637 | 635 | 567 | 618 |
| Violations reported by Sheriff office | 53,670 | 53,902 | 62,831 | 54,836 |
| Transportation | | | | |
| Roadway resurfacing (miles) | 126.54 | 147.76 | 90.35 | 99.72 |
| Mowing along roadways (equipment miles) | 7,321.28 | 7,338.14 | 9,729.86 | 8,536.12 |
| Ditch and culvert cleaning (miles) | 20.99 | 19.81 | 38.97 | 54.36 |
| Community Services | | | | |
| Participants using sport fields | 157,704 | 111,956 | 105,937 | 103,244 |
| Park and recreation reservations | 713 | 519 | 437 | 311 |
| Riders of the miniature train | 14,653 | 14,691 | 17,606 | 13,818 |

Source: Various County departments

TABLE 16

| Fiscal Year | | | | | |
|-------------|----------|----------|----------|----------|----------|
| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| 20,247 | 18,480 | N/A | N/A | N/A | N/A |
| 2 | N/A | N/A | N/A | N/A | N/A |
| 43,223 | N/A | N/A | N/A | N/A | N/A |
| 3186 | N/A | N/A | N/A | N/A | N/A |
| 10,581 | 9,866 | 7,789 | 10,808 | 11,061 | 11,272 |
| 1,667 | 1,246 | 1,138 | 1,726 | 1,550 | 1,726 |
| 88,849 | 78,097 | 75,062 | 74,022 | 71,022 | 72,289 |
| 18,327 | 17,311 | N/A | N/A | N/A | N/A |
| 2,766 | 2,865 | N/A | N/A | N/A | N/A |
| 21,093 | 20,176 | N/A | N/A | N/A | N/A |
| 6:17 | 6:07 | N/A | N/A | N/A | N/A |
| 636 | 663 | 681 | 647 | 608 | 531 |
| 15,513 | 14,093 | 12,131 | 10,950 | 9,855 | 10,940 |
| 15,978 | 14,153 | 12,108 | 10,899 | 9,490 | 10,585 |
| 649 | 673 | 673 | 678 | 628 | 540 |
| 45,084 | 46,748 | 41,763 | 43,401 | 34,134 | N/A |
| 144.22 | 132.15 | 140.39 | 136.74 | 124.66 | 76.80 |
| 9,180.11 | 6,831.27 | 6,636.80 | 6,652.80 | 6,312.24 | 4,710.39 |
| 23.93 | 61.91 | 39.24 | 54.96 | 87.03 | 37.21 |
| 97,472 | 96,320 | 64,000 | N/A | N/A | N/A |
| 172 | 217 | N/A | N/A | N/A | N/A |
| 16,531 | 15,872 | N/A | N/A | N/A | N/A |

TABLE 17

WILLIAMSON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST EIGHT FISCAL YEARS

| Function/Program | Fiscal Year | | | | | | | |
|--------------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| General Government | | | | | | | | |
| Buildings/facilities - all functions | 49 | 47 | 48 | 45 | 45 | 45 | 41 | 39 |
| Vehicles | 31 | 32 | 31 | 28 | 25 | N/A | N/A | N/A |
| Judicial | | | | | | | | |
| Vehicles | 10 | 10 | 10 | 10 | 8 | N/A | N/A | N/A |
| Public Safety | | | | | | | | |
| Vehicles | 381 | 382 | 350 | 331 | 311 | N/A | N/A | N/A |
| Transportation | | | | | | | | |
| Miles of roadway maintained | 1,413 | 1,406 | 1,430 | 1,401 | 1,390 | N/A | N/A | N/A |
| Bridges | 201 | 202 | 171 | 171 | 171 | 171 | 171 | 170 |
| Vehicles | 131 | 127 | 129 | 126 | 125 | N/A | N/A | N/A |
| Community Services | | | | | | | | |
| Parks acreage | | | | | | | | |
| Developed | 364 | 336 | 358 | 358 | 346 | 203 | 203 | 170 |
| Total | 3,022 | 2,992 | 2,841 | 1,337 | 1,243 | 1,243 | 1,318 | 1,150 |
| Hike and bike trails (miles) | 15.27 | 13.27 | 10.52 | 10.52 | 10.02 | 7.17 | 4.67 | 2.45 |
| Fields | | | | | | | | |
| Cricket | 1 | 1 | 1 | 1 | 1 | 1 | 1 | N/A |
| Soccer | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Softball | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Courts | | | | | | | | |
| Basketball | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Tennis | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Miniature train ride | 1 | 1 | 1 | 1 | 1 | 1 | N/A | N/A |
| Disc golf holes | 18 | 18 | 18 | 18 | 18 | N/A | N/A | N/A |
| Picnic pavilions | 6 | 6 | 6 | 5 | 3 | 3 | 2 | 2 |
| Campsites | 18 | 18 | 18 | 18 | 18 | 17 | N/A | N/A |
| Vehicles | 6 | 6 | 7 | 7 | 6 | N/A | N/A | N/A |

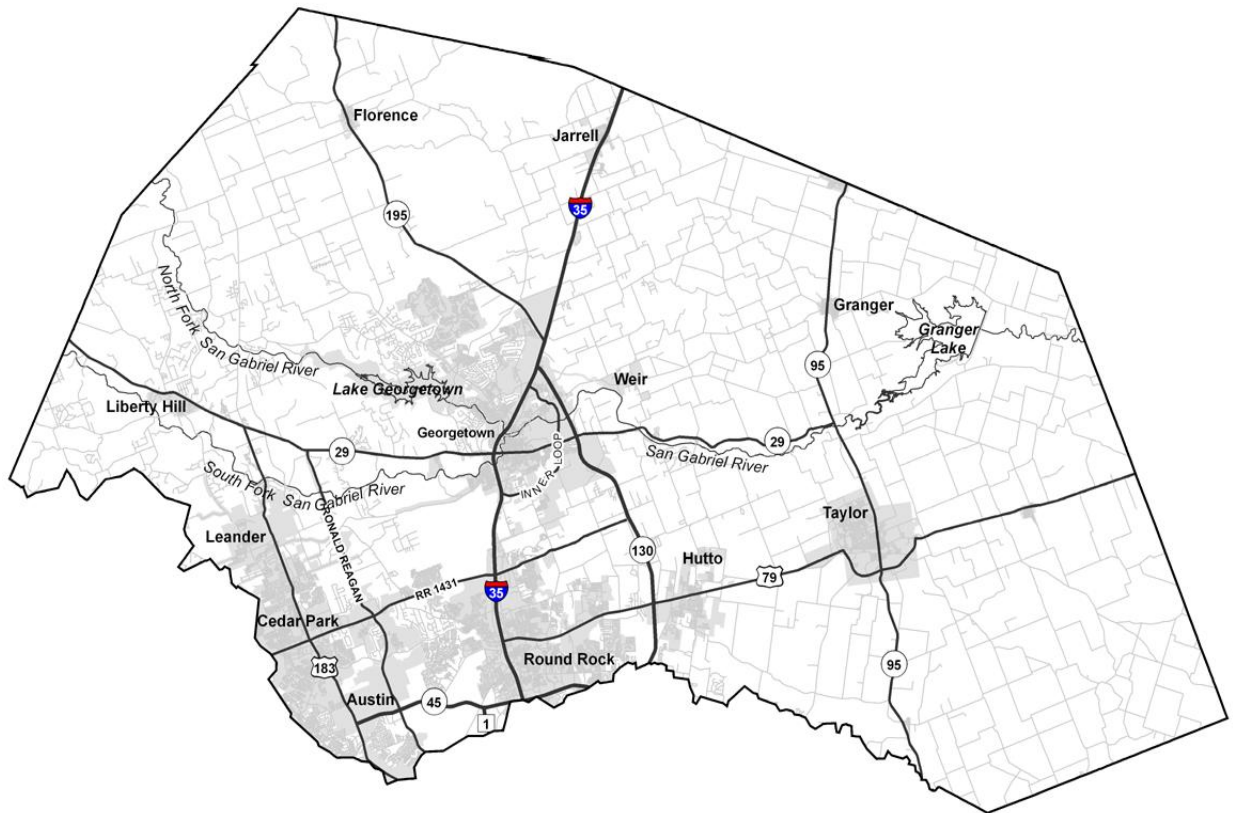
Sources:

Various County departments and Texas Department of Transportation

Note:

Capital asset information prior to fiscal year 2003 is not available or not applicable.

WILLIAMSON COUNTY, TEXAS



MISCELLANEOUS INFORMATION

Organized in 1848

Form of Government: A political subdivision of the State of Texas

Area¹: 1,135 square miles (1,123 sq. miles/land; 12 sq. miles/water)

Population: 422,679 according to US Census 2010 estimate

Quality of Life:

Health Ranking: The County Health Rankings, released in February 2010 by the University of Wisconsin's Population Health Institute and the Robert Wood Johnson Foundation, ranked Williamson County first among Texas Counties in the health outcomes category (how healthy people are and how long they live) and fifth overall in health factors (how healthy they can be) with regards to key factors that affect health such as smoking, obesity, binge drinking, access to primary care providers, rates of high school graduation, rates of violent crime, air pollution levels, access to healthy foods, unemployment rates and number of children living in poverty.

Recreation:

Athletics: Round Rock Express (AAA Minor League Baseball team), Cedar Park Center (Texas Stars AHL hockey team), community athletic leagues including softball, tennis, kickball, baseball, basketball, and aquatics; recreational/fitness centers; golf courses; and numerous running and cycling activities, both competitive and recreational, hosted by Williamson County cities.

Parks

& Outdoors: Fishing, camping, water sports and wading on Lake Georgetown and Lake Granger; five county parks and numerous city parks (including 15.27 miles of hiking, biking, and running trails; sport fields, disc golf course, playgrounds); hunting on lands near Lake Granger; Cedar Rock Railroad miniature train in the Southwest Regional Park.

Family &

Educational: Williamson County Historic Courthouse tours conducted by the Williamson Museum in Georgetown. Other museums include the Dan Moody Museum in Taylor and Palm House Museum in Round Rock. Family fun is available on the Hill Country Flyer steam train in Cedar Park and Inner Space Caverns in Georgetown.

MISCELLANEOUS INFORMATION – CONTINUED

Community

Events: Williamson County Sheriff Posse Rodeo, Georgetown Red Poppy Festival, Round Rock Daffodil Days, Cedar Park's 4th of July Celebration at Milburn Park, Taylor International Barbecue Cook-off, and other annual community festivals.

Economic Resources²:

Business: High-tech industries, agricultural and agribusiness, manufacturing and assembly, construction, real estate, government and educational sectors are significant economic contributors. Williamson County is a member of the Austin MSA, one of the fastest growing areas in the country. The booming population paired with abundant available resources allows a range of business endeavors to flourish.

Minerals: Building stone, sand, gravel and oil

Agriculture³: The area consists primarily of rolling prairie, however mixed hardwood timber and brush is prevalent in many areas. The major field crops of the area are corn, cotton, and grain sorghum.

In 2010, Williamson County had 102,000 acres of corn which averaged 90 bu/ac, 14,000 acres of grain sorghum which averaged 90 bu/ac, 15,000 acres of cotton which averaged 900 lbs/ac, 9,400 acres of wheat which averaged 45 bu/ac, 200 acres of oats which averaged 45 bu/ac, and 150,000 acres of native grassland. Livestock include cattle, horses and goats. There are approximately 50,000 acres in deer leases.

Sources:

1. U.S. Census Bureau
2. Economic Development and Parks and Recreation Departments for the Cities of: Georgetown, Round Rock, Cedar Park, Leander, Taylor & Hutto
3. Williamson County Agricultural Extension Office

MISCELLANEOUS INFORMATION – CONTINUED

Students Enrolled in Colleges and Universities Located Near or Within the County ^a:

| <u>University</u> | <u>Fall 2010 Enrollment</u> |
|-----------------------------|-----------------------------|
| Austin Community College | 44,100 |
| Concordia University Texas | 2,573 |
| Huston-Tillotson University | 901 |
| St. Edward's University | 5,453 |
| Southwestern University | 1,370 |
| Temple College | 6,071 |
| University of Texas | 51,195 |

Health Care Facilities Located Near or Within the County ^b:

Hospitals:

| | |
|---|---|
| Cedar Park Regional Medical Center | Scott & White Hospital, Taylor |
| Reliant Rehabilitation Hospital Central Texas | Scott & White University Medical Campus |
| St. David's Georgetown Hospital | Seton Medical Center Williamson, Round Rock |
| St. David's Round Rock Medical Center | |

Clinic facilities:

Austin Diagnostic Clinic – Cedar Park, Round Rock
 Austin Regional Clinic – Cedar Park, Hutto, Round Rock
 Brushy Creek Family Medical Associates
 Cedar Park Family Practice
 Central Texas Diagnostic Clinic
 Dell Children's Circle of Care Pediatrics-
 Round Rock Health Clinic
 Lake Aire Medical Center, Georgetown
 Texas A&M HSC Whitestone, Cedar Park
 Pediatrics at Hutto
 Express Urgent Care, Round Rock
 EasyCare Round Rock, Austin Diagnostic Clinic
 Family Medical Center of Cedar Park
 Family Medical Center of Georgetown
 Family Medicine Associates of Round Rock
 Family Medicine Clinic of Georgetown
 Georgetown Medical Center
 Health Center at Scott and White Hospital, Taylor
 Hill Country Family Health Specialists
 Leander Healthcare Center

MISCELLANEOUS INFORMATION – CONTINUED

Clinic facilities – Continued:

Lone Star Circle of Care Federally Qualified Health Ctr
Dell Children's-Circle of Care Adolescent Health at Texas A&M HSC, Round Rock
A.W. Grimes Medical Offices, Round Rock
Family Medicine at Lake Aire Medical Center, Georgetown
Senior Health Care Lake Aire Medical Center, Georgetown
Seton-Circle of Care Family Medicine at Texas A&M HSC, Round Rock
LSCC OB/GYN, Round Rock
Seton-Circle of Care Women's Services at Texas A&M HSC, Round Rock
Psychiatry & Behavioral Health at Lake Aire Medical Center, Georgetown
Seton-Circle of Care Behavioral Health at Texas A&M HSC, Round Rock
Psychiatry & Behavioral Health at Round Rock Health Clinic, Round Rock
Minute Clinic – Cedar Park, Georgetown, Round Rock
NextCare Urgent Care-Austin North, Georgetown, Round Rock
Northwest Diagnostic Clinic Cedar Park
Physician Associates of Georgetown
Physician's Center, P.A., Georgetown
Pro-Med Minor Emergency Center, N. Hwy 183
Rapid Care Clinic – Leander
Redi Clinic – Cedar Park, Round Rock
Scott & White Clinic – Cedar Park, Cedar Park West, Georgetown, Hutto, Johns (Taylor),
University (Round Rock), Round Rock West
Seton Cedar Park
Town Center Family Medicine of Cedar Park
T&K Physician Associates, Georgetown
Town Center Family Medicine of Cedar Park
Urgent and Family Care, Parmer Lane

Public Health Centers:

Williamson County and Cities Health District– Cedar Park, Georgetown, Round Rock, Taylor

Volunteer clinic facilities:

Samaritan Health Ministries

Note: This is not an exhaustive list. Not included are individual practitioners, specialty care practices, or pediatric practices. New facilities are opening on an ongoing basis.

Source: a – Respective college or university
b – Williamson County and Cities Health District

WILLIAMSON COUNTY, TEXAS GOVERNMENT OFFICE INFORMATION

The government of Williamson County, Texas is subdivided into several different offices; each with its own legally constituted duties as prescribed by the constitution and/or legislative act. The heads of some offices are elected officials; others are appointed by the Commissioners' Court or the District Judges of Williamson County as provided by law.

Constitutional Offices

Williamson County is a political body. The general governing body of the County is the Commissioners' Court, which has none of the functions of a court, but has powers and duties clearly set forth and defined in the constitution and statutes. The Commissioners' Court is comprised of four commissioners, each of whom is elected by the qualified voters of one of four precincts in the County, and a County Judge, who is elected Countywide as presiding officer. Commissioners' Court was created to carry out a policy common to the whole state, whereas, it was not mainly created to advance the interest of the particular locality in which it is located. The election of the various County officials ensures, in most instances, the application of state laws and regulations, in the light of local conditions and statutes, and to establish a courthouse and jail, appoint numerous officials, fill vacancies in certain County offices, let contracts in the name of the County, build roads and bridges, administer the County's public welfare services, perform numerous duties in regard to elections, set the County tax rate, issue bonds and adopt the County budget.

District Courts

There are five District Courts in Williamson County, each of which is a court of general jurisdiction and may try both civil and criminal cases. The judge of each of the respective courts is elected Countywide. The District Courts have original jurisdiction in all criminal cases of the grade of felony, all suits on behalf of the state to recover penalties, forfeitures and escheat. The District Courts preside over all cases of divorce, misdemeanors involving official misconduct, suits to recover damages, slander or defamation of character, suits for title of land and for enforcement of liens thereon, suits for the right of property levied upon by virtue of any writ of execution, sequestration, or attachment when the property levied on is valued at an amount of \$500 (exclusive of interest) and all suits concerning contested elections.

These courts and the judges thereof have power to issue writs of habeas corpus, mandamus, injunction, certiorari and all writs necessary to enforce their jurisdictions. The District Courts also have appellate jurisdiction and general supervisory control over the County Commissioners' Court. They have general original jurisdiction over all causes of action which a remedy or jurisdiction is not provided by law or the Constitution. The District Court, concurrently with County Court, has the general jurisdiction of a probate court and may do all things associated with the duties of a probate court enumerated under County Court. In addition, the District Courts share concurrent jurisdiction with the County Courts at Law when the matter in controversy exceeds \$500, but is less than \$10,000. Along with these constitutional and statutory responsibilities, the District Judges have the statutory responsibility of appointing the County Auditor and Court Reporters for each of the respective District Courts. The District Judges, along with the County Court-at-Law Judges, appoint the Community Supervision and Corrections Department Director. The County Juvenile Board is comprised of the District Judges and the County Judge appoints the Chief Juvenile Probation Officer.

Constables

In general, the duties of the Constable are to perform a service or act, execute and return, as provided by law, all civil and criminal processes, writs, citations, subpoenas, summons, warrants, and precepts, directed and delivered by a lawful official, anywhere in the constable's County, or in a County contiguous to the constable's County, and in other locations as provided by law. The Constable may seize and sell real estate and personal property upon order of the court, take eviction action and attend justice court proceedings. The Constable may enforce all state laws and arrest offenders with or without warrant for felonies or misdemeanor offenses committed against the peace and dignity of the state.

County Attorney

The Countywide electorate elects the County Attorney. Duties include representation of the State of Texas in all criminal proceedings under investigation or pending before the County Courts at Law and Justice Courts of the County, examination and prosecution of all cases pending before the Juvenile Courts, and representation of the State in all cases appealed to or from any of these courts. The County Attorney also processes felony and misdemeanor hot checks, obtains protective orders for victims of domestic violence, represents the Department of Protective and Regulatory Services in cases involving abuse or neglect of children or helpless adults, and obtains commitment orders for mental illness and substance abuse. The County Attorney attends Commissioners' Court as the civil lawyer for the County and provides a full range of legal services in that capacity. Also provided by the County Attorney is legal advice to all County officials and employees. Where applicable, the County Attorney oversees the representation of officials and employees who are involved in litigation.

County Clerk

The Countywide electorate elects the County Clerk and the duties and fees of the office are prescribed by the legislature. The County Clerk is the clerk of the County and of Commissioners' Court and is the official recorder of County business. By legislation in Williamson County, the County Clerk functions as the clerk of the court for each of the County Courts at Law. In addition, the County Clerk acts as recorder of deeds and other instruments, records and issues death and birth certificates, issues marriage licenses, registers cattle brands, records and retains all plats, and maintains records of mental health commitments. The County Clerk serves as clerk of the Probate and Civil Court and keeps all records, books, paper, and proceedings of the probate court as well as the County Courts at Law criminal dockets. Additional responsibilities include keeping all records properly indexed, arranged and preserved.

District Attorney

The legislature may create the Office of the District Attorney in any judicial district in the state and prescribe the duties of that office. Such an office in Williamson County has been created and the District Attorney is a constitutional officer. The Countywide electorate elects the District Attorney. The duties of the office in general are to represent the State of Texas on all criminal matters before the District Courts of Williamson County. These matters include grand jury proceedings along with bond and asset forfeitures. The District Attorney also handles all appeals from any such matters that are taken to the Court of Appeals, Texas Court of Criminal Appeals, the Texas Supreme Court and the United States Supreme Court.

District Clerk

The Countywide electorate elects the District Clerk. In general, the functions of this office are to serve in an administrative capacity for the District Courts, to perform judicial or quasi-judicial duties in connection therewith, to act as custodian of the court records, to receive money in the clerk's official capacity, and to perform general assessed duties as are enjoined by statute or imposed by the lawful authority of the court. The District Clerk of Williamson County also maintains the files for all criminal, civil, family, and tax cases handled by these courts.

Justice of the Peace Courts

There are four Justice of the Peace Courts in Williamson County. Each Justice of the Peace is elected by the voters living within their respective precinct. Justices of the Peace have jurisdiction in all Class C misdemeanor criminal matters where such fines are established by statute. Also, the Justices of the Peace have jurisdiction in civil matters either in Small Claims Court or Justice Court where the amount in controversy is \$10,000 or less (exclusive of interest) of which exclusive original jurisdiction is not given to the County or District Courts. Appeals to the County Court shall be allowed in all cases decided in Justice Court, however, in civil cases, only when the judgment is for more than \$20 (exclusive of costs). The Small Claims Courts exercise concurrent jurisdiction with the Justice Courts in all actions for recovery of money by any person, association of persons, corporations or by any attorney for such parties or other legal entity where the amount involved, exclusive of cost, does not exceed the sum of \$10,000. Small Claims courts may only recover money. All decisions of Small Claims Court and Justice Courts, provided that the amount in controversy, exclusive of costs, exceeds the sum of \$20 may, upon rendition of final judgment by the Judge of the Court, be appealed to the County Court or County Courts at Law. Other duties of the Justices of the Peace in Williamson County include death inquests, mental probable cause hearings, criminal prisoner admonishments, peace bond hearings, school truancy cases, juvenile magistrate statements, animal cruelty hearings, and other administrative duties per code.

Sheriff

The qualified voters of the County elect the Sheriff to office. The duties of the Sheriff are prescribed by the legislature. The Sheriff may employ guards for the safekeeping of prisoners in the jail and, subject to regulations of Commissioners' Court, has charge and control of the courthouse. In addition, the Sheriff shall execute all processes and precepts directed by legal authority and make return thereof to the proper court. The Sheriff is the Chief Law Enforcement Officer for the County and custodian of the County jail. In addition to apprehending criminals and serving writs and other legal papers for the Civil, County, and District Courts, the Sheriff is also charged with keeping order in the courtrooms. The Sheriff also administers proactive programs aimed at crime prevention and substance abuse control such as the Drug Abuse Resistance Education (DARE) program.

Tax Assessor-Collector

The Tax Assessor-Collector is elected by the Countywide electorate and performs all of the duties with respect to assessing property for the purpose of taxation and collection of taxes as may be prescribed by the legislature. The duties of the office consist of assessing and collecting County property taxes. The officer may serve in a similar capacity for any incorporated city, town, village, school districts--independent or otherwise, drainage district, and water control in the County. The Assessor-Collector of Williamson County, in addition to assessing and collecting for taxable real and personal property within the County, collects the taxes for many independent cities and districts. Other duties include collecting state and County license fees, occupation fees, beer and liquor taxes and state automobile transaction taxes.

County Treasurer

The Countywide electorate elects the County Treasurer. The duties of the County Treasurer are to receive County funds and disburse them, subject to the County Auditor's countersignature. The function of this office is an essential part of internal control in financial matters in that all monies due to the County must be placed in the treasurer's custody. Monies are forwarded to the County Treasury and can be withdrawn upon the signature of the County Treasurer and countersignature of the County Auditor. Additional responsibilities of the County Treasurer include signatory authority for all payroll related payments with the countersignature of the County Auditor. Also, the County Treasurer is responsible for the reconciliation of all bank accounts upon which the Treasurer acts as signatory. The County Treasurer prepares and submits all required reports and payments to the State of Texas and serves as Treasurer to the Bail Bond Board. In addition, the County Treasurer serves as the Certified Investment Officer for the County relative to all requirements of the Public Funds Investment Act.

OFFICES CREATED BY LEGISLATIVE LAW

County Court-at-Law

There are four County Courts-at-Law in Williamson County, each created by the legislature. The Countywide electorate elects each of the County Court-at-Law judges. These courts have jurisdiction in all misdemeanor cases, probate, and mental illness and chemical dependency matters. The County Courts-at-Law have concurrent jurisdiction with the District Courts in family law cases, including divorces, child custody cases and in civil matters where the amount in controversy does not exceed \$100,000 (exclusive of punitive or exemplary damages, costs, and interest). The County Courts-at-Law have appellate jurisdiction in all appeals in criminal and civil cases from Justice Courts and Municipal Courts. Along with these duties, the County Court-at-Law Judges and the District Judges appoint the Community Supervision and Corrections Department Director.

County Auditor

The County Auditor is appointed by the District Judges and serves as the Chief Accounting Officer of the County. The County Auditor has general oversight of all County records and is responsible per statute for projecting revenue during the budget process. The County Auditor must sign all checks written for the County. It is the responsibility of the County Auditor's office

County Auditor - Continued

to audit each department of the County at least once each quarter. Financial reporting is also performed by the County Auditor's office. The creation of the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR), that is submitted each year to the Government Finance Officers Association for review, is the responsibility of the County Auditor. In addition, the County Auditor oversees the payroll function for the entire County. Other responsibilities include managing fixed assets and administering and reporting all grant funds received from the state and federal government and other entities. The County Auditor also serves as the fiscal officer for the Community Services and Corrections Department and Chief Fiscal Officer for Juvenile Services.

Budget Officer

In a county with a population of more than 125,000, the Commissioners Court may appoint a Budget Officer. The Budget officer is responsible for preparing a county budget for the fiscal year. In preparing or monitoring the budget, the budget officer may require the county auditor or any other district, county, or precinct officer of the county to provide any information necessary for the budget officer to properly prepare or monitor the budget. The county budget is approved by Commissioners Court.

Animal Shelter Director

The mission of the animal shelter is to provide humane care to unwanted or abandoned pets, to assist the participating entities in enforcing state law and local ordinances, and to otherwise serve the citizens in a cost-effective manner. The Shelter Director is responsible for animal shelter operations and staff through development and enforcement of policy and procedures ensuring compliance with local, state and federal law. Priorities include development and maintenance of budgetary and financial goals, communication and relationships with regulatory agencies, Commissioners' Court, Shelter Board and officials from all city/county entities. The director also monitors and reports trends which may be used to facilitate planning of programs consistent with the success of overall shelter goals. The Shelter Director is hired by the County utilizing input from the Regional Animal Shelter's Board of Directors.

Chief Juvenile Probation Officer

The County Juvenile Board, comprised of five District Judges and the County Judge, appoints the Chief Juvenile Probation Officer. The general duties of this office are to properly investigate, process, and handle all cases referred to them by the courts, law enforcement agencies, parents, and other agencies. The Juvenile Probation Department compiles and prepares a detailed social history on all referred offenders and recommends corrective action to the Juvenile Court. The department provides professional casework services and supervision to delinquent children who are placed on probation by the Juvenile Court. Juvenile detention and intensive residential care is also provided by and through the Juvenile Services Department. Each of these units provides care 365 days a year. Several specialized programs are operated through Juvenile Services to include Community Services and Restitution, Gang Intervention, and Juvenile Drug and Delinquency Prevention. One specialized sex offender caseload officer is also provided through Juvenile Services.

County Emergency Services Senior Director

The County Judge, with the advice and consent of Commissioners' Court appoints the Senior Director of Emergency Services of Williamson County. It is the Senior Director's duty to control and direct the areas of Emergency Management, HazMat, MOT (Mobile Outreach Team), Dispatch, Wireless Communications, and EMS (Emergency Medical Services). It is the responsibility of the senior director to serve as a liaison with other municipal districts, state, County, regional, federal and other emergency management organizations. Emergency Management includes the coordination of disasters local, regional and state and the counties response in such areas. The area of HazMat is responsible for responding to Hazardous Material spills within the county and the region. MOT responds to mental health crisis calls in the county in coordination with the various law enforcement agencies within the county. Dispatch handles all 911 communications between the general public and County, City and Special District Agencies tasked with rapid response. Wireless Communications manages the radio system between the various Public Safety Agencies within the County. EMS responds to all emergency medical calls and handles transport of patients within the county.

County Extension Service Agent

The Williamson County Office of the Texas Agricultural Extension Service is a unique partnership between the County Commissioners' Court and the Texas A & M University System. County Extension Agents provide outreach education to the citizens of Williamson County in the areas of Agriculture, Family and Consumer Sciences, 4-H, and Youth Development, and Horticulture. Agents utilize research-based information to conduct workshops, clinics, tours, meetings and programs, as well as preparing news releases and web-based education. The Extension Service values and promotes principles of citizen and community involvement, research-based education, lifelong learning, and volunteerism.

CSCD Director

The Community Supervision and Corrections Department (also known as Adult Probation Department) Director is appointed by the District and County Court-at-Law Judges with criminal jurisdiction. The department is responsible for supervising misdemeanor and adult offenders placed on community supervision (adult probation), offenders placed under pre-trial supervision, and offenders placed in the department's 90-bed intensive inpatient substance abuse program, the Central Texas Treatment Center. The department's mission is to protect the community and rehabilitate offenders. The department operates a number of rehabilitation programs for the supervision of offenders and specialized caseloads for sex offenders, special needs offenders, offenders required to be monitored on electronic monitoring or surveillance, and offenders required to have ignition interlock devices that monitor alcohol use in their vehicles. The department receives most of its funding from state funds and offender fees. The Texas Department of Criminal Justice-Community Justice Assistance Division provides grant and operational funds, and standards oversight to the department.

Elections Administrator

The Elections Administrator is the County Elections Official and is appointed by the Williamson County Elections Commission. The duties of the Elections Administrator include all voter registration activities for over 210,000 registered voters in 99 precincts and the conduct of election activities for more than 43 county, city and school governments, as well as 45 municipal and special utility districts. Duties also include the preparation and maintenance of appropriate political jurisdiction maps. The Administrator prepares elections contracts and conducts elections for federal and state elections, and for local elections when requested. Duties include the selection and coordination of poll sites, selection and training of poll workers, and preparation of ballot materials. The Elections Administrator coordinates the use of grant funds from the Help America Vote Act (HAVA) with the County Judge and the Auditor and maintains all electronic voting equipment and peripherals. The Administrator serves as the repository for local officials' campaign and expenditure reports. The Elections Administrator provides information to the public regarding voter registration and elections and serves as a liaison to the Secretary of State regarding elections issues.

Human Resource Senior Director

The Human Resource (HR) Senior Director for Williamson County is appointed by the County Benefits Committee and the Commissioners' Court. The Senior Director must ensure the County is in compliance with state and federal hiring laws, that applicants meet the qualifications of a particular job opening and that the public is notified when a job opening becomes available within the County. The HR Senior Director is responsible for the management of the Self-Funded Benefits Plan and various other medical and dental benefit plans offered by the County as well as life and long-term disability insurance, workers' compensation insurance, the wellness program and the employee assistance program. The HR Senior Director also monitors the claims disbursement made under the Self-Funded Benefits Plan and must ensure the various benefits plans are administered in compliance with federal laws and regulation. The HR Senior Director must ensure the County complies with the Drug-Free Workplace Policy, the Family and Medical Leave Act (FMLA) and the Americans with Disabilities Act (ADA).

Infrastructure Services Senior Director

The County Judge, with the advice and consent of the Commissioners' Court, appoints the Senior Director of Infrastructure Services of Williamson County. It is the Senior Director's duty to control and direct the areas of Facilities Maintenance, Fleet Services, the County Engineer's Office and the Road and Bridge Division. It is the responsibility of the senior director to serve as a liaison with local, state, county, and federal organizations. The area of Facilities maintenance oversees all County real estate transactions and facilities construction activities. Facilities additionally ensures the quality and completion of maintenance and repair for all County-owned buildings and grounds. Fleet Services maintains Williamson County's Fleet of vehicles and equipment; makes recommendations during the Budget process of equipment replacement needs for county departments as well as assisting in defining what types of equipment should be purchased. The Road and Bridge Division of Williamson County has the responsibility for the maintenance and repair of all County roads, bridges, drainage structures and ditches pertaining to the road system in Williamson County. The County Engineer's Office is responsible for the planning, design and inspection of roadway and drainage facilities required to provide for the safe, economical and productive operation of the County's transportation system. The County

Infrastructure Services Senior Director - Continued

Engineer's Office is additionally responsible for land development coordination activities such as plat review for the unincorporated areas within the County.

Parks & Recreation Senior Director

The County Judge appoints the Parks & Recreation Senior Director with the advice and consent of the Commissioners' Court. The Senior Director is responsible for the development, operation, and maintenance of County parks, trails and preserves. The senior director also provides for safe and secure facilities and coordinates park related development and activities with cities in the County.

Purchasing Agent

The Purchasing Agent is hired by the Commissioners' Court. The Purchasing Agent is responsible for carrying out the functions prescribed by law for a purchasing agent and administers the procedures prescribed by law for notice and public bidding for county purchases and contracts. The County Purchasing Agent purchases all supplies, materials and equipment required or used by the county and contracts for all repairs to purchased equipment, as needed.

Technology Services Senior Director

The County Judge, with the advice and consent of the Commissioners' Court, appoints the Technology Services Senior Director of Williamson County. It is the senior director's duty to oversee the functions of Information Technology Services (ITS), Geographic Information Systems (GIS), 911 Addressing and Records Management (RM) for the County. ITS includes installing new systems, protecting computer-stored records, maintaining control of daily EDP functions, troubleshooting within County offices as computer-related issues arise as well as supporting County-wide telecommunications. GIS includes management of the central GIS database and interfaces as well as providing GIS, GPS, and related services to County departments and the public. 9-1-1 Addressing includes maintaining the 9-1-1 telephone database for the entire County and providing addressing services for the unincorporated areas and small cities. RM functions include warehousing and protecting records from the various County departments, monitoring and coordinating destruction schedules, and warehousing and coordinating the disposal of assets as the assets exceed their useful life. In addition, the director oversees County mail courier and switchboard functions.

Veterans Services

In a county with a population of 200,000 or more, the Commissioners Court shall maintain a veterans county service office. The commissioner's court appoints the veterans county service officer and the number of assistant veterans county service officers that it considers necessary. Veterans Services staff assists veterans and their families with information on programs and services that are available for individuals that have served in the armed forces. They also help them file for and receive their entitled benefits from the Department of Veterans Affairs. Programs and services available include educational benefits, vocational benefits, disability retirement, obtaining lost military records and more.

FEDERAL AND STATE AWARD PROGRAMS



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable County Judge
And Commissioners' Court
Williamson County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 29, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. We consider finding numbers 2010-01, 2010-02 and 2010-03 to be significant deficiencies. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Honorable County Judge
And Commissioners' Court
Williamson County, Texas

Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Commissioners' Court, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 29, 2011



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

To the Honorable County Judge
And Commissioners' Court
Williamson County, Texas

Compliance

We have audited Williamson County, Texas', (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2010. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular A-133) and the State of Texas *Uniform Grant Management Standards* (UGMS). Those standards, OMB Circular A-133 and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2010.

The Honorable County Judge
And Commissioners' Court
Williamson County, Texas

Page 2

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal or state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended September 30, 2010, and have issued our report thereon dated March 29, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements taken as a whole. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

The Honorable County Judge
And Commissioners' Court
Williamson County, Texas

Page 3

America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, Commissioners' Court, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 29, 2011

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

An unqualified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weakness(es)? ☒ Yes 2010-01, 2010-02, and 2010-03
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weakness(es)? ☐ Yes ☒ None reported

An unqualified opinion was issued on compliance for major programs.

- Any audit findings disclosed that are required to be reported in accordance with section 510(a), Circular A-133, or State of Texas Uniform Grant Management Standards? ☐ Yes ☒ No

Identification of major federal programs:

20.205

Pass-Through Toll Financing

Identification of major state programs:

AirCheck Texas

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER, 2010**

- Dollar threshold used to distinguish between type A and type B programs? \$1,790,616 – Federal
\$300,000 – State

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

Significant Deficiencies

Finding 2010-01

Condition: Agency funds should be recorded in the County's accounting system.

Criteria: Although the County's role is purely custodial regarding funds maintained in an agency capacity, reasonable oversight measures should be undertaken in order to exercise more effective and efficient internal control over these funds.

Cause: Currently, the County's agency fund asset and liability balances are not recorded in the County's accounting system. We did note that the County's internal auditor subjects these accounts to review in their normal audit cycle.

Effect: Risk of misstatement of financial statements.

Recommendation: We recommend that the County record agency fund assets and liabilities in its centralized accounting system and the balances should be updated each reporting period in order to provide more efficient monitoring of those accounts in which the County has custodial oversight.

Finding 2010-02

Condition: During the year, the County discovered it incorrectly accounted for revenue and the related receivable related to intergovernmental revenue earned prior to receipt of the funds.

Criteria: Accurate recording of revenues and receivables in the proper accounting period is in line with the goal of interperiod equity. Users of the County's financials require accurate information to assess how public resources are acquired and used or whether current resources were sufficient to meet current service costs. During the audit, it was determined that the County should have recorded a receivable and revenue related to intergovernmental revenue earned totaling approximately \$55.0 million during the period. In addition, additional revenue was earned in the prior fiscal year totaling approximately \$49.6 million, which was also not recorded.

SECTION II – FINANCIAL STATEMENT FINDINGS – CONTINUED

Finding 2010-02 – continued

Cause: Revenues were not identified as earned in the correct fiscal period.

Effect: Misstatement of fiscal year revenues

Recommendation: The County should document and implement procedures which will establish a process for identification of the proper reporting period in which revenue is earned.

Finding 10-3

Condition: The County capitalized certain expenses as deferred contributions in the statement of net assets that should have been expensed as incurred.

Criteria: Deferred contributions represent assets the County possesses, whether completed or in process, that it intends to donate to a third party. Expenses incurred by the County as part of a cost sharing arrangement whereby the County will not take ownership of the asset or has no further obligation to provide funding to a project should be recorded as expenses in the period incurred.

Cause: Certain County deferred contribution projects are cost sharing arrangements with other governmental entities. These cost sharing arrangements were treated in the same manner as projects in process being built by the County. The County continued to take a conservative approach in accounting for payments made for cost sharing arrangements based on 1.) a lack of communication in the past between County departments, other jurisdictions and third party agencies 2.) prior history concerning final ownership determination and 3.) requirements to deal with a growing, ever changing County. This approach deferred cost sharing payments for projects not currently intended to become County assets, which contradicts the criteria to expense these costs. However, deferring the payments until the final resolution and determination of ownership of the project prevents the situation where prior year expenditures need to be reversed should the completed asset remain in control of the County.

Effect: Misstatement of fiscal year expenses.

Recommendation: The County should implement and document procedures such that deferred contributions on open projects at the end of the reporting period are reviewed to determine the County's continuing commitment, and projects requiring no further commitment are expensed at that time.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

NONE

SECTION IV – SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

NONE

SECTION V – CORRECTIVE ACTION PLAN

Finding 2010-01: Agency Funds

Management response: The County will ensure Agency Funds balances are maintained within the accounting system at fiscal year-end.

Contact person: David U. Flores, County Auditor

Estimated completion date: 9/30/2011

Finding 2010-02: Revenue Recognition

Management response: To establish accounting procedures for a new program, the County worked in conjunction with our previous external auditor. Although they continue to maintain the validity of our previous accounting methods, upon advice from Weaver and Tidwell, we have changed our procedures and made the necessary accounting adjustments.

Contact person: David U. Flores, County Auditor

Estimated completion date: Currently completed

Finding 2010-01: Deferred Contributions

Management response: The County Auditor's office has put procedures in place and will continue to work with departmental staff and consultants to identify ownership and potential changes of ownership for County road projects and cost sharing arrangements.

Contact person: David U. Flores, County Auditor

Estimated completion date: Currently completed

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2010

| Federal Grantor/ Pass Through Grantor Program Title | Federal CFDA Number | Pass Through Entity Identifying Number | Expenditures |
|--|---------------------------|---|---------------------|
| FEDERAL AWARDS | | | |
| <u>U.S. DEPARTMENT OF ENERGY</u> | | | |
| Direct Programs | | | |
| 2010 Energy Efficiency and Conservation Grant - ARRA | 81.128 | N/A | \$ 133,615 |
| Total U.S. Department of Energy | | | \$ 133,615 |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| Passed Through Federal Foster Care Reimbursement Program | | | |
| Title IV-E Contract (Legal) | 93.658 | 23380014 | \$ 27,979 |
| Total Passed Through Federal Foster Care Reimbursement Program | | | 27,979 |
| Passed Through Texas Department of State Health Services | | | |
| 2009 Catrac Mobile Command Platform | 93.889 | 2008-028633 | 150,000 |
| Total Passed Through Texas Department of State Health Services | | | 150,000 |
| Passed Through Texas Health and Human Services Commission | | | |
| National School Lunch Program | 10.555 | 75M1002/TX-246-2009 | 92,460 |
| Total Passed Through Texas Health and Human Services Commission | | | 92,460 |
| Total U.S. Department of Health and Human Services | | | \$ 270,439 |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| Passed Through Texas Office of the Governor - Division of Emergency Management | | | |
| 2006 State Homeland Security | 97.073 | 2006 GE-T6-0068 | \$ 2,250 |
| 2007 State Homeland Security | 97.073 | 2007-GE-T7-0024 | 62,270 |
| 2008 State Homeland Security | 97.073 | 08-SR-48491-01 | 40,750 |
| 2009 State Homeland Security | 97.073 | 2009-SS-T9-0064 | 269,776 |
| Total Passed Through Texas Office of the Governor - Division of Emergency Management | | | 375,046 |
| Passed Through Texas Forest Service | | | |
| Severe Tornadoes, Storms and Flooding | 97.036 | Hurricane Alex | 9,502 |
| Total Passed Through Texas Forest Service | | | 9,502 |
| Total U.S. Department of Homeland Security | | | \$ 384,548 |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | |
| Direct Programs | | | |
| Community Development Block Grant | 14.218 | B-06-UC-48-0502 | \$ 178,961 |
| Community Development Block Grant | 14.218 | B-07-UC-48-0502 | 164,954 |
| Community Development Block Grant | 14.218 | B-08-UC-48-0502 | 475,878 |
| Community Development Block Grant | 14.218 | B-09-UC-48-0502 | 380,405 |
| ARRA - Community Development Block Grant | 14.253 | B-09-UY-48-0502 | 24,200 |
| Total Direct Programs | | | 1,224,398 |
| Total U.S. Department of Housing and Urban Development | | | \$ 1,224,398 |
| <u>U.S. DEPARTMENT OF THE INTERIOR</u> | | | |
| Passed Through Texas Parks and Wildlife | | | |
| Cobb Preserve-Lydia Trust Land Acquisition | 15.615 | E-73-RL | \$ 3,750 |
| Total Passed Through Texas Parks and Wildlife | | | 3,750 |
| Total U.S. Department of the Interior | | | \$ 3,750 |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | |
| Direct Programs | | | |
| Equitable Sharing Program | 16.000 | TX2460000 | \$ 52,893 |
| Total Direct Programs | | | 52,893 |
| Passed Through Texas Office of the Governor - Criminal Justice Division | | | |
| 2010 In-Home Family Services | 16.523 | JA-09-J20-17999-05 | 7,638 |
| ARRA - Violence Against Women Formula Grant | 16.588 | EF-09-V30-22946-01 | 16,353 |
| Bulletproof Vest Partnership / Body Armor Safety Initiative | 16.607 | BA-3A00S-BR01 | 3,527 |
| Total Passed Through Texas Office of the Governor - Criminal Justice Division | | | 27,518 |
| Passed Through Office of Justice Programs | | | |
| State Alien Assistance Program | 16.606 | 2010-AP-BX-1574 | 152,917 |
| Edward Byrne Memorial Grant | 16.804 | 2009-SB-B9-1992 | 85,410 |
| ARRA - Edward Byrne Memorial Grant | 16.803 | SU-09-A10-22318-01 | 26,400 |
| ARRA - Edward Byrne Memorial Grant | 16.738 | 2009-DJ-BX-1175 | 19,729 |
| Total Passed Through Texas Office of Justice Programs | | | 284,456 |
| Total U.S. Department of Justice | | | \$ 364,867 |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| Federal Grantor/ Pass Through Grantor Program Title | Federal CFDA Number | Pass Through Entity Identifying Number | Expenditures |
|---|---------------------------|---|----------------------|
| FEDERAL AWARDS | | | |
| <u>U.S. ELECTIONS ASSISTANCE COMMISSION</u> | | | |
| Passed Through Texas Secretary of State | | | |
| Help America Vote Act | 39.011 | 78976 | \$ 23,677 |
| Total Passed Through Texas Secretary of State | | | 23,677 |
| Total U.S. Elections Assistance Commission | | | \$ 23,677 |
| <u>FEDERAL EMERGENCY MANAGEMENT DIVISION</u> | | | |
| Passed Through Texas Office of the Governor - Division of Emergency Management | | | |
| Emergency Management Performance Grant | 97.042 | 10TX-EMPG-1418 | \$ 60,137 |
| Total Passed Through Texas Office of the Governor - Division of Emergency Management | | | 60,137 |
| Total Federal Emergency Management Division | | | \$ 60,137 |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| Passed Through Capital Metropolitan Planning Organization | | | |
| Williams Drive | 20.205 | CSJ 2211-01-016 | \$ 2,747,483 |
| Total Passed Through Capital Metropolitan Planning Organization | | | 2,747,483 |
| Passed Through Texas Department of Transportation - Pass Through Toll Financing | | | |
| IH35/SH29 Turnaround | 20.205 | PT2005-001-01-PTT0015-08-122 | 9 |
| US 79 East Hutto to CR 402 | 20.205 | PT2005-001-01-PTT0204-02-027 | 1,047,485 |
| US 79 East of Taylor to Thrall | 20.205 | PT2005-001-01-PTT0204-04-040 | 8,623,196 |
| US 79 Thrall to Milam County Line | 20.205 | PT2005-001-01-PTT0204-04-042 | 6,574,109 |
| US 183 San Gabriel to SH 29 | 20.205 | PT2005-001-01-PTT0273-04-026 | 34,604,800 |
| FM 1660 CR 134 to CR 101 | 20.205 | PT2005-001-01-PTT1566-01-009 | 190,429 |
| FM 2338 FM 3405 to Reagan Blvd | 20.205 | PT2005-001-01-PTT0211-01-023 | 3,983,745 |
| Total Passed Through Texas Department of Transportation - Pass Through Toll Financing | | | 55,023,773 |
| Total U.S. Department of Transportation | | | \$ 57,771,256 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 60,236,687 |
| STATE AWARDS | | | |
| <u>COMMISSION ON STATE EMERGENCY COMMUNICATIONS</u> | | | |
| Direct Programs | | | |
| 2007 PSIC Communications | | 2007-GS-H7-0044 | \$ 97,794 |
| Total Direct Programs | | | 97,794 |
| Passed Through Capital Area Council of Governments | | | |
| 911 Addressing Maintenance -2010 | | N/A | 150,566 |
| 911 Addressing Maintenance -2011 | | N/A | 12,044 |
| Total Passed Through Capital Area Council of Governments | | | 162,610 |
| Total Commission on State Emergency Communications | | | \$ 260,404 |
| <u>OFFICE OF THE ATTORNEY GENERAL</u> | | | |
| Direct Programs | | | |
| 2010 TEXAS VINE PROGRAM | | 1013085 | \$ 30,108 |
| Total Direct Programs | | | 30,108 |
| Total Office of the Attorney General | | | \$ 30,108 |
| <u>OFFICE OF THE GOVERNOR</u> | | | |
| Passed Through Criminal Justice Division | | | |
| 2010 DWI/Drug Court | | SF-10-A10-18695-04 | \$ 77,384 |
| 2011 DWI/Drug Court | | SF-11-A10-18695-05 | 9,174 |
| Total Passed Through Criminal Justice Division | | | 86,558 |
| Total Office of the Governor | | | \$ 86,558 |
| <u>LOWER COLORADO RIVER AUTHORITY</u> | | | |
| Direct Programs | | | |
| Twin Lakes - LCRA Brushy Creek | | N/A | \$ 17,980 |
| Total Direct Programs | | | 17,980 |
| Total Lower Colorado River Authority | | | \$ 17,980 |

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2010
(CONTINUED)

| State Grantor/ Pass Through Grantor Program Title | Federal CFDA Number | Pass Through Entity Identifying Number | Expenditures |
|--|---------------------------|---|-----------------------------|
| STATE AWARDS | | | |
| <u>TEXAS COMPTROLLER OF PUBLIC ACCOUNTS</u> | | | |
| Direct Programs | | | |
| State Tobacco Education and Prevention | | N/A | \$ 4,844 |
| Total Direct Programs | | | <u>4,844</u> |
| Total Texas Comptroller of Public Accounts | | | <u>\$ 4,844</u> |
| <u>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</u> | | | |
| Direct Programs | | | |
| 2010 EMS Local Projects | | N/A | \$ 11,749 |
| Total Direct Programs | | | <u>11,749</u> |
| Passed Through Blubonnet MHMR | | | |
| 2010 Blubonnet MHMR | | N/A | 59,867 |
| 2011 Blubonnet MHMR | | N/A | <u>5,305</u> |
| Total Passed Through Blubonnet MHMR | | | 65,172 |
| Passed Through Texas Health Institute | | | |
| 2010 THI Mental Health Grant | | N/A | <u>38,142</u> |
| Total Passed Through Texas Health Institute | | | <u>38,142</u> |
| Total Texas Department of State Health Services | | | <u>\$ 115,063</u> |
| <u>TEXAS PARKS AND WILDLIFE DEPARTMENT</u> | | | |
| Direct Programs | | | |
| 2010 Go! | | 52-000481 | \$ 18,038 |
| Total Direct Programs | | | <u>18,038</u> |
| Passed Through Texas Commission on Environmental Quality | | | |
| 2010 Air Check | | 582-9-90416-04 | 387,574 |
| 2011 Air Check | | 582-8-89965 | <u>68,176</u> |
| Total Passed Through Texas Commission on Environmental Quality | | | <u>455,750</u> |
| Total Texas Parks and Wildlife Department | | | <u>\$ 473,788</u> |
| <u>TEXAS TASK FORCE ON INDIGENT DEFENSE</u> | | | |
| Direct Programs | | | |
| Indigent Defense Formula Grant | | 212-10-246 | \$ 281,614 |
| Total Direct Programs | | | <u>281,614</u> |
| Total Texas Task Force on Indigent Defense | | | <u>\$ 281,614</u> |
| TOTAL EXPENDITURES OF STATE AWARDS | | | <u>\$ 1,270,359</u> |
| TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS | | | <u>\$ 61,507,046</u> |

WILLIAMSON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

NOTE 1. GENERAL

The accompanying schedule of expenditures of federal and state awards presents the activity of all applicable federal and state awards of Williamson County, Texas (the County). The County's reporting entity is defined in Note 1 to the County's financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included in the respective schedule.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal and state awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditures reports as of September 30, 2010, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

NOTE 4. SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The schedule of findings and questioned costs, including the summary of auditor's results for federal and state awards, is included beginning on page 159.

Williamson County, Texas

Popular Annual Financial Report –2010



Citizen's Report

Issued by:

David U. Flores

Williamson County Auditor

September 30, 2010



David U. Flores

Williamson County Auditor

David U. Flores has a BBA from Texas A&I University-Kingsville, Texas. He was a teacher and a merchant before becoming the County Auditor for Dimmit County. He served as the County Auditor for Dimmit County for 9 years from 1980 - 1988 and has since served as the County Auditor for Williamson County, having been sworn in during January of 1989. He has been a trustee for the Texas County and District Retirement System and is a past president for the Texas Association of County Auditors. Mr. Flores currently serves as the Chairman of the Investment Committee for the Texas Association of Counties.



Dear Citizens of Williamson County,

I am pleased to present the annual Williamson County Citizens' Financial Report, (also known as the Popular Annual Financial Report or "PAFR") for fiscal year ended September 30, 2010. This financial summary provides a less technical discussion of County finances. It also includes discussions of County initiatives and trends in the local economy. This important economic data presents a brief explanation of where county-wide resources come from and how they are spent; then, focusing only on the County's major funds and how they affect you, the citizen.

The Williamson County Auditor's Office has generated this Citizens' Report using financial information taken from the 2010 Comprehensive Annual Financial Report (CAFR) that was audited by Weaver and Tidwell, LLP, and received an unqualified opinion. Unlike the CAFR, this report is not presented in Generally Accepted Accounting Principles (GAAP) and reporting standards, meaning it's a financial report that is user-friendly.

This report is not intended to replace the CAFR; it is simply presented as a means of increasing public confidence in County government. For a complete set of County financials, please refer to the CAFR, which is available from the Williamson County Auditor's Office located in the historic Williamson County Courthouse at 710 Main St., Ste #301, Georgetown, TX 78626. In addition, both the CAFR and PAFR are on the County website at www.wilco.org. I invite you to share any questions, concerns, feedback or recommendations you may have by contacting us at jkiley@wilco.org or 512/943-1500.

Respectfully submitted,

A handwritten signature in black ink that reads "David U. Flores".

David U. Flores

AUDITOR FUNCTIONS

There are many reasons to have a County Auditor, but the main one is to maintain the integrity of financial administration in county government. Every two years, the state District judges in Williamson County appoint the County Auditor. Because the Auditor is neither appointed by nor under the hierarchical control of the Commissioners Court, the integrity of county finances is protected by a dual system of "checks and balances."

AUDITOR STAFF

The Office of the County Auditor currently consists of 25 employees acting as the "Stewards of Public Funds" in the areas of Internal Audit, Financial Accounting and Reporting, Accounts Payable and Payroll.

GOAL FOR THIS REPORT

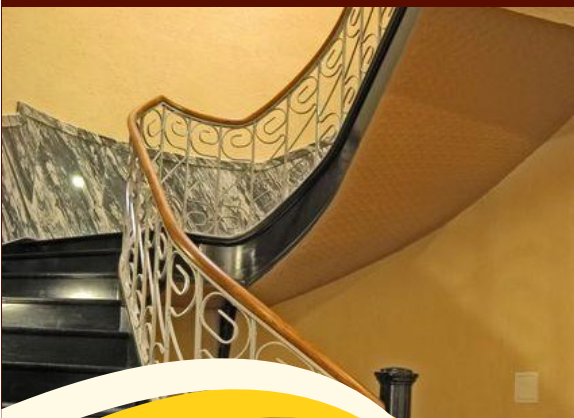
The purpose of this report is to present an easy to read financial position of Williamson County government. We hope to instill taxpayer confidence in their government and to highlight some of the services provided to our citizens and taxpayers. We hope you find this report helpful and informative about what County government does for you.

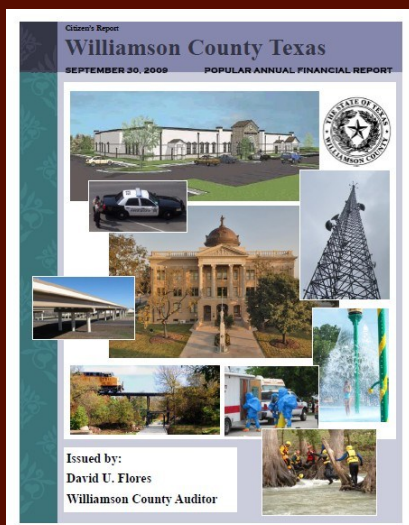


STEWARDS OF PUBLIC FUNDS

The Williamson County Auditor's Office is the supervisory body of County funds. Maintaining the integrity of financial administration in County government is essential and is provided by the Auditor's Office through an independent system of checks and balances. As the County's chief financial officer, it is the Auditor's responsibility to:

- Properly account for millions of dollars received by the County each year.
- Manage and account for County debt.
- By statute, audit all books and records of County officials.
- Oversight of all County Financial Records.
- Maintain Independence, Integrity and Enforce all Texas laws and regulations governing County finances.
- Act as advisor to Commissioner's Court concerning financial conditions and County policies.
- Approve and issue payments with authorized funds in conjunction with Commissioner's Court.
- Administer, report, and forecast revenues in the County budget as set by the Commissioner's Court.
- Issue payments for all County obligations through Accounts Payable, including administering the County payroll.
- Prepare the County's Comprehensive Annual Financial Report (CAFR) as required by law.
- Provide day to day financial information on the County web-site.
- Ensure Financial Transparency in government.





Award for Outstanding Achievement in Popular Annual Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Williamson County for its Popular Annual Financial Report for the fiscal year ended September 30, 2009. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Texas Comptroller Leadership Circle

The Comptroller of Public Accounts launched the Texas Comptroller Leadership Circle program in December 2009 to recognize local governments across Texas that are striving to meet a high standard for financial transparency online. Spotlights are placed on those local governments that are:

- opening their books to the public
- providing clear, consistent pictures of spending
- sharing information in a user-friendly format that lets taxpayers easily drill down for more information.

“Gold” highlights those entities that are setting the bar with their transparency efforts.

Julie Kiley Receives State Award

Pictured:

From Left to Right:
Commissioners Ron Morrison, Lisa Birkman, Cynthia Long, County Auditor David Flores, Stacey Gomez, First Asst County Auditor Julie Kiley, Commissioner Valerie Covey and County Judge Dan A. Gattis.

Texas Association of County Auditors

The mission of the Texas Association of County Auditors is to support the membership by providing education and resources to assist in the performance of their official duties in an independent, professional, and innovative manner; therefore, enhancing efficient and effective county government.



Texas Association of County Auditors

Julie Kiley, Williamson County First Assistant County Auditor, received the Denise Linch Assistant County Auditor Award for 2009-2010 from the Texas Association of County Auditors. The award is given annually for “exceptional professionalism, courage, skill, perseverance, discipline, loyalty and dedication to service.” Of several thousand assistant county auditors in the state, only one award is given each year.

Kiley has been with the Williamson County Auditor’s office for 16 years. She started as a desk auditor and has served in the areas of internal audit, accounts payable, payroll and in the positions of Internal Audit Manager and Financial Manager. She was promoted to First Assistant County Auditor in the fall of 2003.

“Julie brings the combination of intellect and passion to what we do as Auditors,” stated County Auditor David Flores. “She is a true warrior for what is right, because she is committed to the highest principles of integrity. She does this courageously without blinking an eye because she believes and cares about our role as Auditors in county government. I appreciate the association for recognizing Julie because she is truly a deserving individual who makes a difference and continues to raise the bar on professionalism.”

Kiley is starting her third year of service on the TACA board. TACA President Edward Dion of El Paso County, presented the award to Kiley at a banquet held Oct. 14.

“I singled you out as this year’s recipient because I believe that your career exemplifies the level of sustained excellence that this award was created to recognize,” said Dion. “You are an individual that without a doubt exhibits an unending willingness to help others and shines through in everything that you do.”



Williamson County— AAA/Stable

Williamson County's bond rating has been raised to a AAA from AA+ on its ongoing general obligation debt and the County's series 2010 pass-through financing revenue and limited tax bonds by Standard & Poor's Ratings Services. Fitch Ratings also assigned an initial AAA rating to Williamson County's \$35.44 million pass-through financing revenue and limited tax bonds, series 2010. Both companies state the rating outlook is stable.

"A rating of AAA brings positive recognition of fiscal strength, and it also brings responsibility in what we must do financially for the long term in order to keep the highest rating," said Williamson County Auditor David Flores.

Standard & Poor's Ratings Services raised its long-term and underlying rating (SPUR) to AAA for Williamson County based on "our view of the county's consistent strong economic expansion and its proven ability to manage growth," said Standard & Poor's Credit Analyst Kate Choban. "Further supporting the rating is the county's maintenance of strong finances."

According to a press release by Fitch Ratings, the rationale behind the AAA rating was "despite growth pressures, financial performance has consistently been strong, benefiting from conservative fiscal stewardship and budgeting practices. The county maintains ample reserves in a number of funds, well in excess of stated policies."

Williamson County issued approximately \$35.4 million in voter approved bonds for the county's road bond program, specifically to complete state road projects that have been approved for the state's pass-through financing program. These roads include US 79, RM 2338, and US 183. AAA is the highest rating available for credit worthiness. The AAA rating means the county was able to get a lower interest rate that will save the county approximately \$600,000 in interest over the life of the debt.

Flores said the fundamentals that have earned the county its AAA rating are consistently building adequate reserves, investing in infrastructure to keep property values vibrant, maintaining good business practices, working smarter with technology, attracting and retaining a talented workforce, and keeping debt in proportion to maintenance and operation. He said when he began working for Williamson County in 1989, the County had no credit rating at all. Upgrading to the highest credit rating in the land shows the County's fiscal strength.

AAA / Stable Rating

- CONSERVATIVE FISCAL STEWARDSHIP
- STRONG ECONOMIC EXPANSION
- RESPONSIBLE FINANCIAL MAINTENANCE
- AMPLE RESERVES
- MANAGED GROWTH
- RESULTS IN SIGNIFICANT COST SAVINGS

ECONOMY

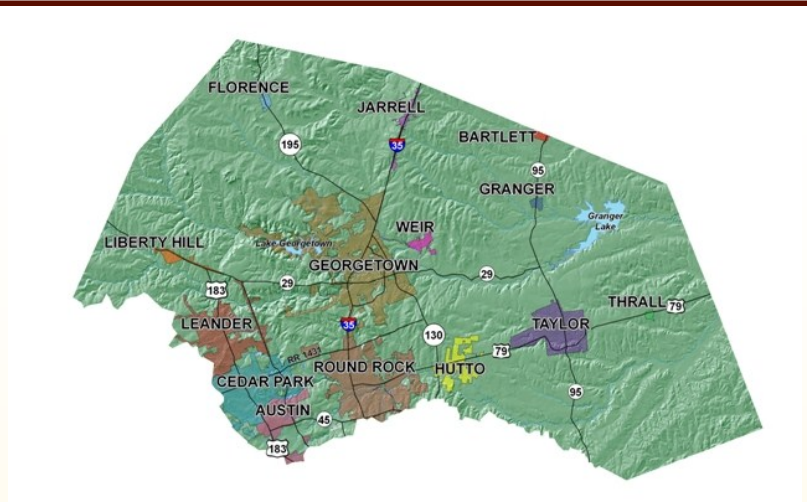
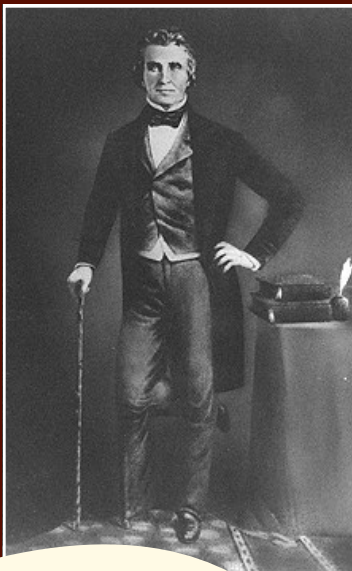
The Williamson County economy has remained resilient, compared to the rest of the nation, and is reported by economists to be one of the more stable during the recent economic downturn.

POPULATION

Williamson County's population ranks it 12th among 254 counties in Texas and is one of the fastest growing counties in the United States.

ROBERT M. WILLIAMSON

The County was organized in 1848 and named for Robert M. Williamson, pioneer leader and veteran of the Battle of San Jacinto. He was a newspaper publisher, lawyer, judge and state legislator. Because of a childhood illness, one of his legs was bent back and he also had a wooden leg extending from the knee, giving him the nickname "Three-Legged Willie."



WILLIAMSON COUNTY, TEXAS

Williamson County is blessed with a mild climate offering more than 300 sunny days each year, affordable housing, a low cost of living, clean air, and beautiful scenic vistas. The County is well known for a very low crime rate and friendly, neighborly people. County taxes are among the lowest in the state for comparable counties, and, unlike most states, Texas has no state personal income tax. All these reasons make Williamson County one of the most desirable places to live and work in the United States.

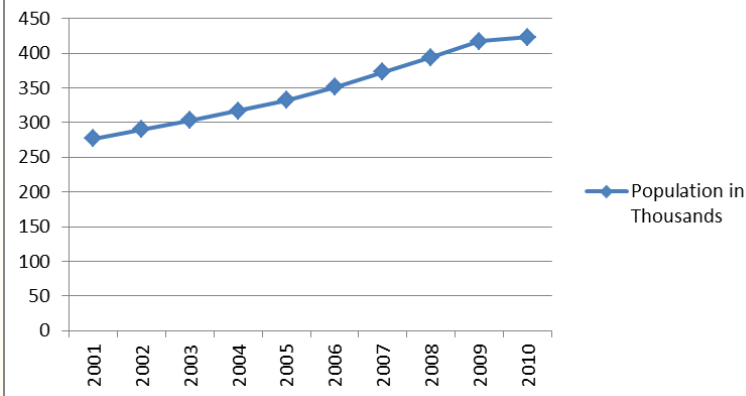
COUNTY STRUCTURE AND SERVICES

Williamson County, organized in 1848, is located in the central part of the state, which is considered to be the top growth area in the state, and one of the top growth areas in the country. Williamson County currently occupies a land area of 1,135 square miles and serves a population of 422,679. Williamson County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Williamson County is a political subdivision of the State of Texas. It has no legislative powers and very restrictive judicial and administrative powers. The governing body of the County is the Commissioner's Court of five members. The County Judge is the chairman of the court and the Commissioner from each of the four precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from.

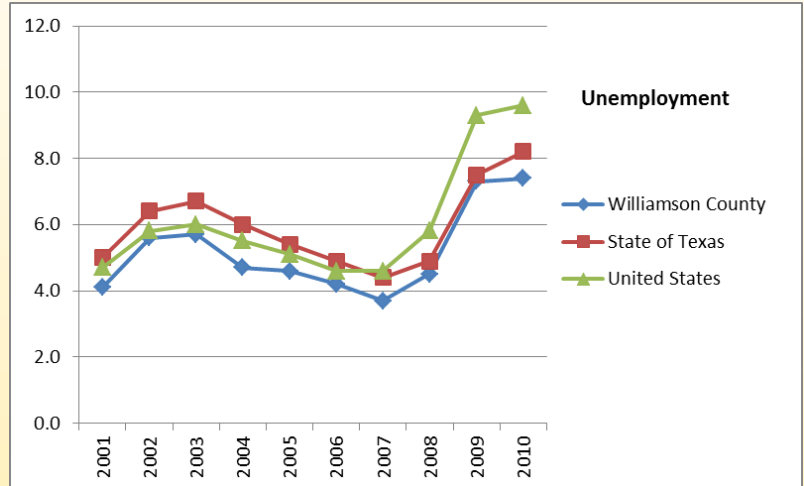
Williamson County provides many varied services for the public it serves. Among these services are judicial, detention facilities, public safety, county roads, emergency medical service, health and limited social services, public improvements and general administrative services.

10 Year Population Growth

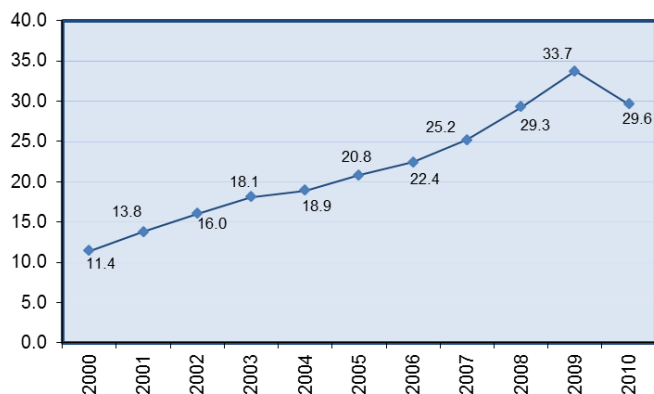


Williamson County's population for 2010 is 422,679 according to the US Census Bureau. This area's population has grown 69% in the last 10 years. Williamson County now ranks as the state's 12th most populous county. Williamson County continues to be home to many major industries, including high tech manufacturing, healthcare and higher education. In spite of a slight increase in the average unemployment rate, from 7.3% in 2009 to 7.4% this year (state and national rates continue to be much higher), Williamson County continues to benefit from a diverse economic

base that has economists forecasting continued job and population growth. Thanks to good infrastructure, good roads, healthy municipalities and an environment that people want to move to, job growth remains positive. The Williamson County economy has remained resilient, compared with the rest of the nation, and is expected by economists to be one of the more stable during the current economic downturn. Throughout the 2010 fiscal year, Williamson County and its local communities have seen a continued influx of retailers and restaurants, both national and locally owned. National retail chains, such as J. C. Penny, Target, Lowes Home Improvement and Home Depot continue to move into the area. These commercial centers along with the expected sustained economy are also encouraging financial institutions and lenders to open new locations across the area. Area banks and credit unions have



Property Values - \$Billions



avoided suffering the extreme effects of the national economic crisis because many of them were not involved in the risky lending that has caused so many of the larger banks to struggle. Steady regional growth and a diversified job market have helped shield Williamson County from major fluctuations in the housing market. The National Association of Realtors has seen pending homes sales in the area surge as buyers position themselves to take advantage of lower home prices, affordable interest rates and a new tax credit for first-time buyers.

Principal Property Taxpayers - FY 2010

| Taxpayer | Assessed Value \$Millions | Rank | % of Total County Assessed |
|-----------------------------------|------------------------------|------|----------------------------------|
| Dell Computer Holdings, LP | 155,998,254 | 1 | 0.46% |
| CPG Round Rock, LP | 135,844,917 | 2 | 0.40% |
| Oncor Electric Delivery Company | 111,702,568 | 3 | 0.33% |
| Lakeline Developers | 103,394,181 | 4 | 0.31% |
| Baltgem Development Corp. Et, Al. | 91,678,192 | 5 | 0.27% |
| Citicorp North America Inc. | 83,072,237 | 6 | 0.25% |
| HEB Grocery Company LP | 72,804,789 | 7 | 0.22% |
| SPG Wolf Ranch LP | 63,115,450 | 8 | 0.19% |
| Columbia/St. David Healthcare | 62,054,352 | 9 | 0.18% |
| Amaravathi Ltd. Partnership | 60,767,488 | 10 | 0.18% |

Medical providers are continuing to address the rapid growth of the region's population by expanding existing facilities, opening new hospitals and clinics, and breaking ground for upcoming projects that will provide comprehensive care for a whole range of services from routine to complex medical issues. Seton Hospitals, St. David's HealthCare and Scott & White Healthcare

Systems are all working to expand their medical campuses to meet the ever growing needs of area residents.

Educational institutions, at all levels, have also seen tremendous growth throughout the County, prompting the need for new campuses to be added to many of the local school districts and higher education systems. Throughout the County, public schools have seen steady increases in the number of students. Round Rock ISD has seen a nearly 21% increase over the last five years, and is anticipating an annual growth of 3.5% or 1,200 to 1,500 students per year. Round Rock alone has added three new elementary schools, one middle school and is planning a fifth high school to open for the 2010-2011 school year. Leander ISD added two new elementary schools and a new Technology Center, and Georgetown ISD added one new elementary, opened a new ninth grade center that will eventually become Georgetown East View High School, and saw the completion of its new athletic complex. In higher education institutions, in response to the rapidly growing medical sector within

Williamson County, Texas A & M Health Sciences completed the first building of its new campus. Austin Community College has opened new Round Rock campuses.

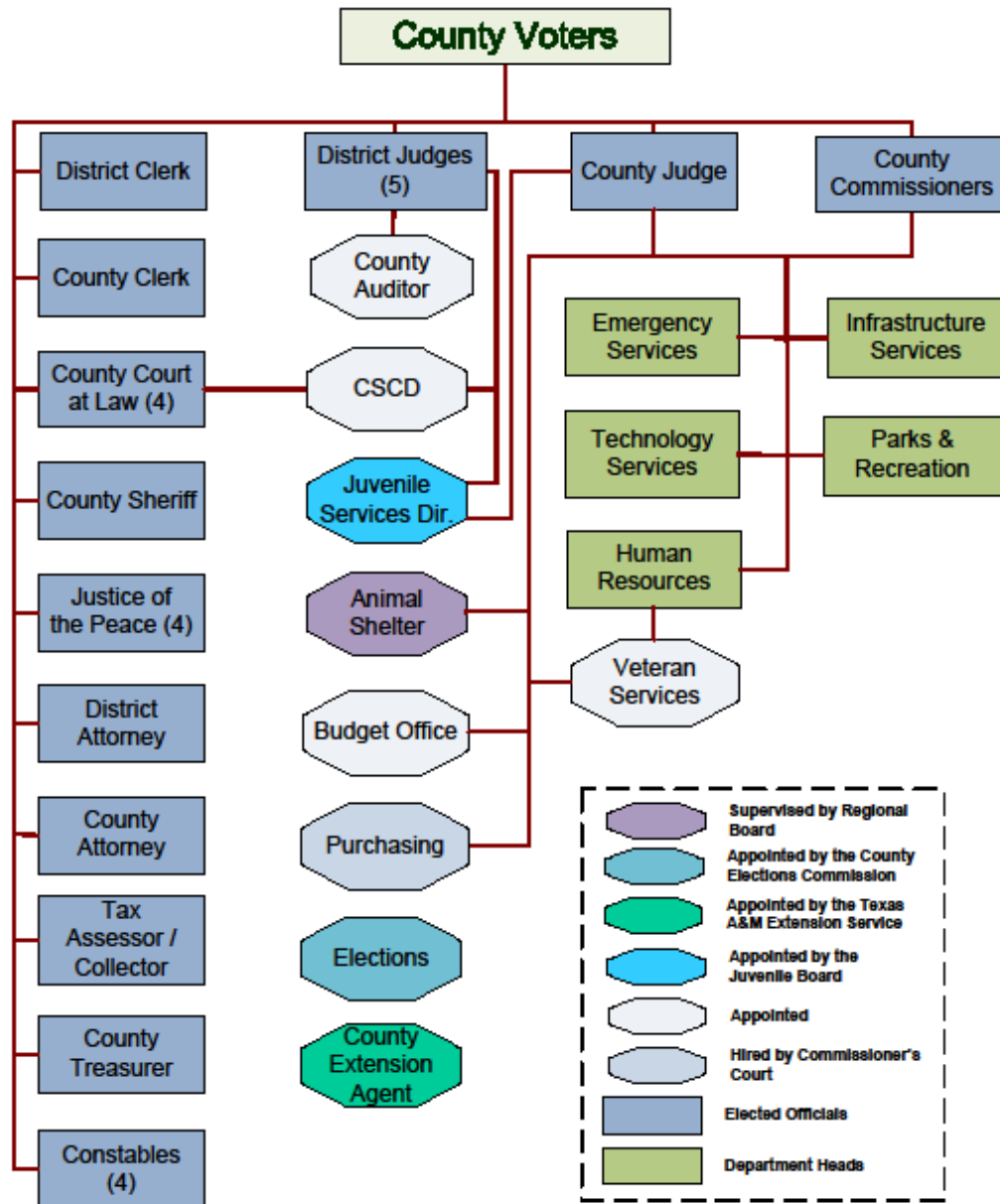
Principal Employers - FY 2010

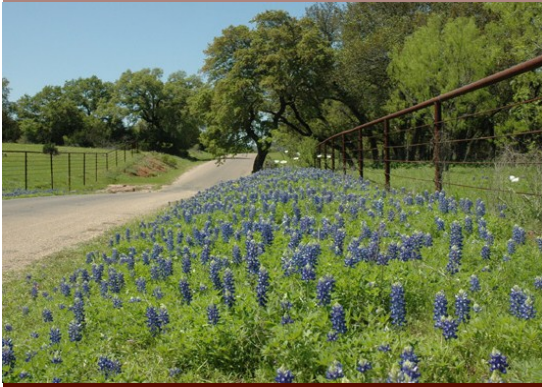
| Employer | Number of Employees | Rank | % of Total County Employment |
|--------------------------------------|------------------------|------|---------------------------------|
| Dell Computer | 11,000 | 1 | 9.00% |
| Round Rock ISD | 5,928 | 2 | 4.85% |
| Leander ISD | 4,375 | 3 | 3.58% |
| HEB Grocery | 3,096 | 4 | 2.53% |
| St. David's Healthcare | 2,198 | 5 | 1.80% |
| Walmart and Sam's Club | 1,773 | 6 | 1.45% |
| Georgetown ISD | 1,716 | 7 | 1.40% |
| Sears (Teleserve) | 1,571 | 8 | 1.29% |
| Williamson County | 1,500 | 9 | 1.23% |
| State Farm Mutual Auto Insurance Co. | 1,322 | 10 | 1.08% |



| | | |
|-----------------------|---|---|
| District Judges: | <i>Billy Ray Stubblefield</i> <i>Ken Anderson</i> <i>Burt Carnes</i> <i>Michael Jergins</i> <i>Mark Silverstone</i> | Judge, 26th Judicial District Judge, 277th Judicial District Judge, 368th Judicial District Judge, 395th Judicial District Judge, 425 th Judicial District |
| County Court at Law: | <i>Suzanne Brooks</i> <i>Tim Wright</i> <i>Doug Arnold</i> <i>John McMaster</i> | Judge, County Court at Law #1 Judge, County Court at Law #2 Judge, County Court at Law #3 Judge, County Court at Law #4 |
| Commissioner's Court: | <i>Dan A. Gattis</i> <i>Lisa Birkman</i> <i>Cynthia Long</i> <i>Valerie Covey</i> <i>Ron Morrison</i> | County Judge Commissioner, Precinct #1 Commissioner, Precinct #2 Commissioner, Precinct #3 Commissioner, Precinct #4 |
| Justice of the Peace: | <i>Dain Johnson</i> <i>Edna Staudt</i> <i>Steve Benton</i> <i>Judy Hobbs</i> | Justice of the Peace, Pct #1 Justice of the Peace, Pct #2 Justice of the Peace, Pct #3 Justice of the Peace, Pct #4 |
| Constables: | <i>Robert Chody</i> <i>Richard Coffman</i> <i>Bobby Gutierrez</i> <i>Marty Ruble</i> | Constable, Precinct #1 Constable, Precinct #2 Constable, Precinct #3 Constable, Precinct #4 |
| County Offices: | <i>John Bradley</i> <i>Jana Duty</i> <i>Lisa David</i> <i>Nancy Rister</i> <i>James Wilson</i> <i>Vivian Wood</i> <i>Deborah Hunt</i> | District Attorney County Attorney District Clerk County Clerk County Sheriff County Treasurer Tax Assessor/Collector |

Organizational Chart





Where the money to pay for County Services comes From

- PROPERTY TAXES
- FEES OF OFFICE
- FINES AND FORFEITURES
- CHARGES FOR SERVICES
- INTERGOVERNMENTAL REVENUES
- INVESTMENT EARNINGS



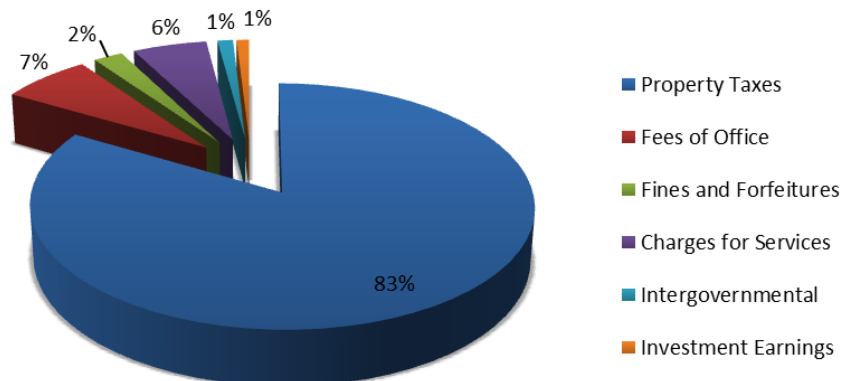
REVENUES

The County receives its funding from a variety of sources, of which the largest single source is property taxes. **Property Taxes** represent a tax on all real estate and improvements within the County. Property taxes are considered to be a general revenue source, meaning it is available to fund all programs of the County. **Fees of Office** and **Charges for Services** represent fees paid by individuals, businesses, or other governments who purchase, use, or directly benefit from the goods or services provided. **Intergovernmental** revenues include payments or donations from other governmental entities through contractual agreements under which many of the funds are restricted for use in a particular program. **Investment Earnings** consists of interest income and other income from investment activities.

| | 2010 \$M |
|-----------------------|------------------|
| Property Taxes | \$ 165.28 |
| Fees of Office | 13.40 |
| Fines and Forfeitures | 4.37 |
| Charges for Services | 11.00 |
| Intergovernmental | 2.30 |
| Investment Earnings | 1.86 |
| | <u>\$ 198.21</u> |

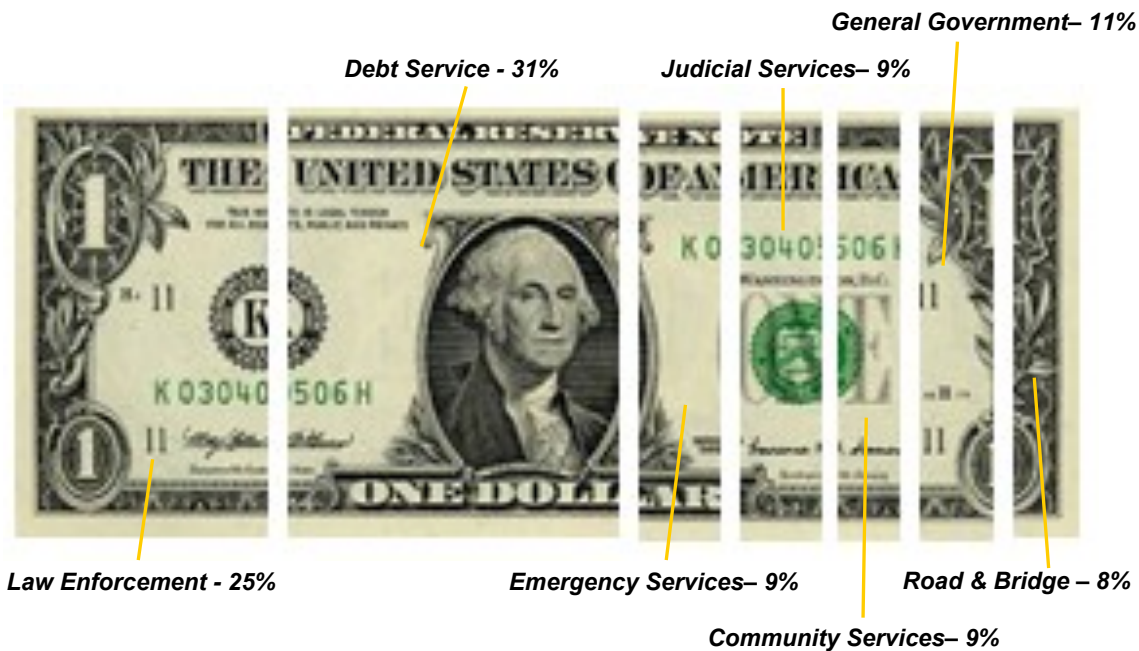
A more detailed explanation of these revenues can be found in the Financial Section of this report.

Revenue - Total Government



Where the Money Goes

General Government includes all administrative aspects of County business. Community Services consist of Veteran Services, Public Health, Parks, the Recycling Center, Agriculture Extension Service and the Regional Animal Shelter. Debt Service pays off the bonds issued for the construction of major projects.



EXPENDITURES

| | 2010 \$M |
|--------------------|-----------------|
| Debt Service | \$ 59.35 |
| Law Enforcement | 47.45 |
| Emergency Services | 17.82 |
| Judicial Services | 17.32 |
| Community Services | 13.50 |
| General Government | 21.72 |
| Road & Bridge | 15.08 |
| | <u>\$192.24</u> |

Law Enforcement

- COUNTY SHERIFF
- COUNTY JAIL
- COUNTY CONSTABLES (4 Precincts)
- JUVENILE SERVICES
- VICTIM ASSISTANCE
- CRISIS INTERVENTION TEAM

Emergency Services

- EMERGENCY MEDICAL SERVICES
- HAZ-MAT
- OFFICE OF EMERGENCY MANAGEMENT
- 911 COMMUNICATIONS
- RADIO COMMUNICATIONS
- MOBILE OUTREACH

Judicial Branch

- 5 DISTRICT COURTS
- 4 COUNTY COURTS
- 4 JUSTICE COURTS
- DISTRICT ATTORNEY
- COUNTY ATTORNEY
- DISTRICT CLERK
- COUNTY CLERK



Judge Burt Carnes,
368th Judicial District Court



Community Services

- VETERAN SERVICES
- PUBLIC HEALTH AND WELFARE
- PARKS AND RECREATION
- WILLIAMSON MUSEUM
- RECYCLING CENTER
- AGRICULTURE EXTENSION SERVICE
- REGIONAL ANIMAL SHELTER



General Government

- COUNTY JUDGE
- COUNTY COMMISSIONERS
- COUNTY TAX ASSESSOR/COLLECTOR
- COUNTY TREASURER
- COUNTY AUDITOR
- FACILITY MAINTENANCE
- ELECTIONS
- HUMAN RESOURCES
- INFORMATION TECHNOLOGY





| Major Capital Projects Annual Expenditures FY 2010 | | |
|--|------------|-------------|
| <u>Project Name</u> | <u>\$M</u> | <u>Type</u> |
| Pond Springs Road Phase II | \$3.2 | Road |
| Williams Drive | \$8.1 | Road |
| CR 111/Westinghouse Road | \$1.6 | Road |
| Chandler Road 3B | \$5.6 | Road |
| Business 79 Drainage @ Taylor | \$2.2 | Road |
| Public Safety Technology (PTSP) | \$2.1 | Other |
| Round Rock Annex | \$3.8 | Building |
| US 79 Section 5A | \$9.8 | Road |
| US 79 Section 5B | \$7.5 | Road |
| US 79 Section 3 | \$1.2 | Road |
| US 183 San Gabriel to SH 29 | \$39.3 | Road |
| FM 2338 FM 3405 Reagan Blvd | \$4.5 | Road |



Road construction to improve drainage to Business 79 in Taylor, Pct 4.

Two bridge replacements on CR104 (South of SH29 to SH130), Pct 3.

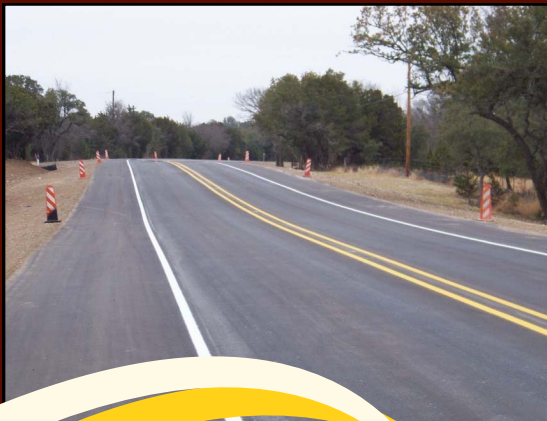




Construction In Progress: The Williamson County Southwest Regional Park in Leander will soon have a new splash park which will include bubbling geysers, water jets and water falls and is scheduled to open in time for the Summer of 2011. This project is part of a bond election that voters approved in 2006.



CR 214 Phase 2A (Rolling Hills to San Gabriel Ranch Road), Pct. 2



The J.B. & Hallie Jester Williamson County Annex complex was opened in 2010 providing new facilities for the Commissioner, Justice of the Peace and the Constable all serving the citizens of Pct. 1. There are also substations for the County Sheriff, EMS and the Round Rock office for the Tax Assessor/Collector.

The **Statement of Activities** provides readers with an overview of money received and spent during the year in the County **as a whole**, in an approach similar to a private-sector business. Explanations of these accounts are provided as a tool to understanding these activities.

Money Received

Property taxes come from three different sources: taxes for general purposes (\$.289999), taxes for road & bridge purposes (\$.03) and taxes for debt service (\$.17) to repay debt of the County. The total tax rate for 2010 was \$.489999 per \$100 value and was composed by the total of these three purposes.

Charges for Services are monies received from the public when the County performs a service to the citizens, such as, Emergency Medical Services. Operating Grants & Contributions is money the County receives from other governmental agencies, corporations, and private contributors. Investment Earnings is interest earned on County investments. Miscellaneous is money received that does not fit in the above-mentioned accounts but are still classified as revenue.

Services Rendered

This is money spent to provide services to citizens.

See pages 11 - 13 of this report for a detailed explanation of what services are included in each of the categories: General Government, Public Safety, Transportation Support, Judicial Services and Community Service.

Increases in Tax Revenues is due to increased tax rate based on the Effective Tax Rate calculation which keeps the total tax levy constant from year-to-year.

Operating Grants & Contributions increased significantly due to reimbursements received from TxDOT and other various state agencies for roads being built under cost sharing arrangements.

The increase of Transportation Support is due to a significant increase in bond-related construction activities throughout the county.

| Williamson County Financial Activity Statement | | |
|--|----------------------|----------------------|
| Money Received | 2010 | 2009 |
| Property Taxes: | | |
| Levied for general purposes | \$97,632,658 | \$89,753,407 |
| Levied for road & bridge | 10,135,443 | 10,894,429 |
| Levied for debt service | 57,980,103 | 55,094,237 |
| Other taxes | 577,272 | 542,286 |
| Charges for Services | 36,531,086 | 33,144,768 |
| Operating grants & contributions | 24,856,142 | 7,218,056 |
| Capital grants & contributions | 65,403,950 | 62,746,368 |
| Investment earnings | 5,704,603 | 9,017,001 |
| Miscellaneous | 946,945 | 30,187 |
| Total Money Received | \$299,768,202 | \$268,440,739 |
| Services Rendered | | |
| General Government | \$26,637,924 | \$27,928,481 |
| Public Safety | 75,872,505 | 72,323,851 |
| Transportation Support | 67,938,312 | 31,965,828 |
| Judicial | 20,022,346 | 18,790,314 |
| Community Services | 17,361,323 | 15,523,563 |
| Conservation | 219,592 | 187,912 |
| Interest on long-term debt | 38,843,957 | 34,418,384 |
| Total Services Rendered | \$246,895,959 | \$201,138,333 |
| Monies Received over Services Rendered | \$52,872,243 | \$67,302,406 |

Williamson County Condensed Statement of Net Assets

| Assets | 2010 | 2009 |
|--|------------------------|----------------------|
| Current Assets | \$584,814,729 | \$472,162,290 |
| Capital Assets | \$438,355,061 | \$431,736,280 |
| Total Assets | \$1,023,169,790 | \$903,898,570 |
| Liabilities | | |
| Current Liabilities | \$26,002,461 | \$27,752,483 |
| Noncurrent Liabilities | \$810,001,867 | \$791,418,896 |
| Total Liabilities | \$836,004,328 | \$819,171,379 |
| Net Assets | | |
| Invested in Capital Assets, net of Related Debt | \$176,951,689 | \$199,531,984 |
| Restricted | \$154,293,857 | \$49,826,237 |
| Unrestricted | (\$144,080,084) | (\$164,631,030) |
| Total Net Assets | \$187,165,462 | \$84,727,191 |

Financial Position Statement shown does not conform to generally accepted accounting principles (GAAP). The purpose of this presentation is to provide the citizen with a summarized version of the information contained in the County's Comprehensive Annual Financial Report (CAFR).

The Condensed Statement of Net Assets includes all funds to provide an overall picture of County-wide finances.

Benefits

Current Assets include:

- Cash on-hand to pay obligations
- Accounts Receivable
- Prepaid items / Inventory

Capital Assets include:

- Land / Buildings
- Infrastructure
- Equipment
- Construction in Progress

Obligations

Current Liabilities include:

- Accounts Payable
- Accrued Liabilities
- Unearned Revenue
- Accrued Interest Payable

Non-current Liabilities are items that are due in more than one year.

Net Assets

Restricted Assets include:

- Debt Service
- Road & Bridge
- Conservation Foundation
- Tobacco Fund
- Other purposes that limit the use of certain assets

Unrestricted Net Assets are items that do not have to be held for specific reasons.

General Fund

| Statement of Revenues, Expenditures and Changes in Fund Balance Fiscal Year Ended September 30, 2010 | |
|--|----------------------|
| Revenue | |
| Taxes | \$98,380,330 |
| Fees of Office | 8,487,029 |
| Fines & Forfeitures | 4,367,886 |
| Charges for Services | 11,047,051 |
| Intergovernmental | 2,162,896 |
| Investment Income & Other | 833,489 |
| Total Revenue | \$125,278,681 |
| Expenditures | |
| Current: | |
| General Government | \$21,059,292 |
| Public Safety | 63,280,248 |
| Judicial | 17,316,847 |
| Community Services | 12,406,745 |
| Lease Principal and Interest | 185,487 |
| Capital Outlay | 2,053,078 |
| Total Expenditures | \$116,301,697 |
| Excess of Revenues over Expenditures | \$8,976,984 |
| Other Financing Sources (Uses) | |
| Transfers In | \$235,328 |
| Transfers Out | (1,515,711) |
| Capital Lease Issued | 0 |
| Proceeds from Sale of Capital Assets | 115,853 |
| Total Other Financing Sources (Uses) | -\$1,164,530 |
| Net Change in Fund Balances | \$7,812,454 |
| Fund Balance, Beginning | 52,505,436 |
| Fund Balance, Ending | \$60,317,890 |

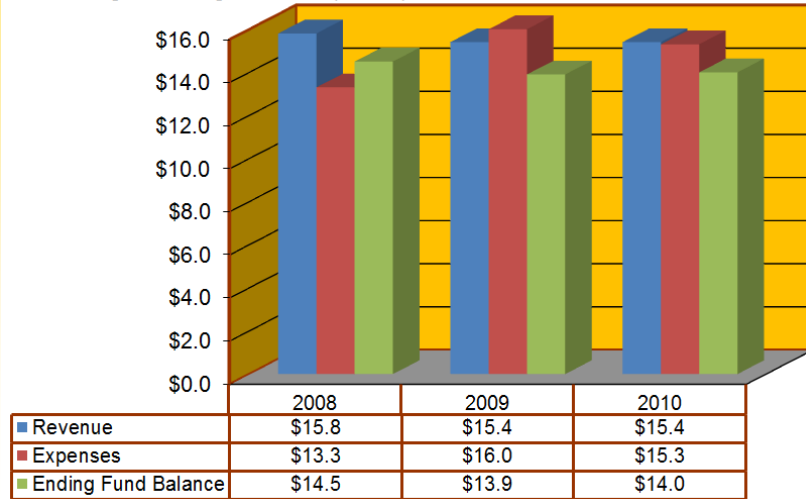
The General Fund is the main operating fund of the County, which includes services to citizens such as protection of life (law enforcement and 911 communications) and community services (parks and public welfare). Collection of taxes is the largest source of funds for Williamson County, totaling 78.5% in 2010. Citizens paid \$.289999 per \$100 property value for General Fund purposes. The next largest source of funds was from charges for services and fees of office, totaling 15.6% of total revenue.

The largest share of expenditures was spent on public safety for our citizens, totaling 54.4% in 2010. The money was used for things such as emergency vehicles, juvenile services, and EMS. The next largest share of money spent was on general government, totaling 18.1%. The County affects each and every citizen from birth certificates, to public records, to vehicle registration, to voter registration, collection of taxes, marriage licenses, and all the way through to death certificates.

A positive General Fund Balance is an indicator of a healthy operating environment. Due to sound fiscal management, Williamson County's General Fund Balance has continuously increased over the last 10 years by a total of \$51 million. The County's fiscal plan is to have 30% of total annual operating expenditures (approximately 4 months) in the fund balance at any given time. Any excess fund balance over this goal should be limited to the use of one-time extraordinary items, thus reinforcing the fiscal discipline of funding annual costs from

annual revenues. Some examples of extraordinary items include but are not limited to tax rate stabilization, capital improvement needs and reduction of debt. Fund balance is a vital component used by financial institutions in analyzing and determining the County's bond ratings. A high bond rating leads to lower costs, thus resulting in lower taxes for citizens.

Road and Bridge Fund Ending Fund Balance (\$Millions)



Road and Bridge Fund

The Road & Bridge Fund is a special revenue fund used to account for money received from taxes, vehicle registration and rebates from the State of Texas. Expenditures in this fund are for maintenance and construction of County roads and bridges.

The chart provided illustrates the fund's revenue, expenses, and ending fund balance over the past three years.

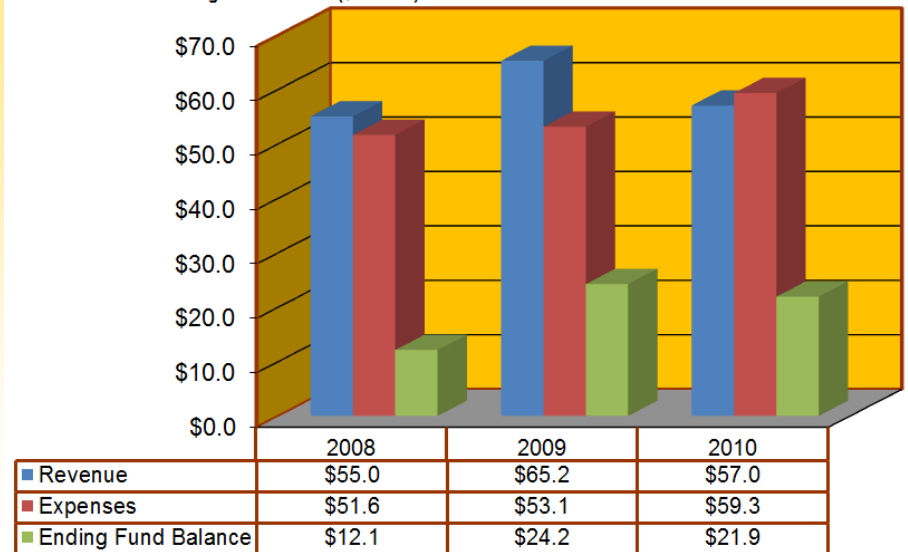
Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt, principal, interests and costs.

In order to fulfill the demands of a growing economy, the County is in need of new infrastructure that required new issuance of debt this year.

The chart shown here compares revenues, expenditures and fund balance over the last three years.

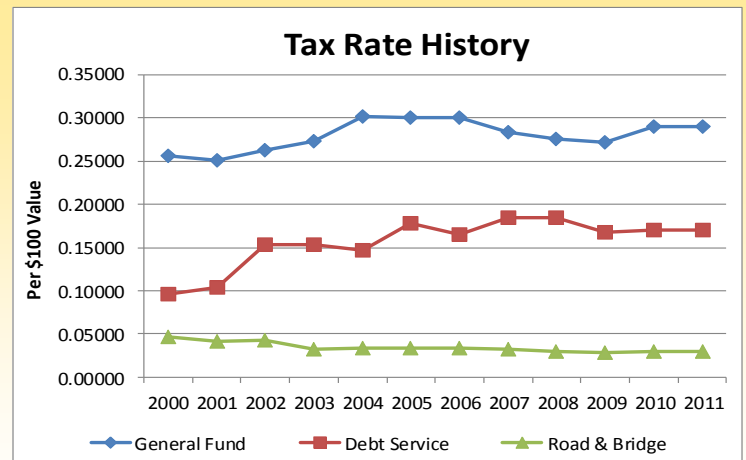
Debt Service Fund Ending Fund Balance (\$Millions)



Tax Rate

Williamson County determines tax rates in three areas: the General Fund, Debt Service, and Road & Bridge. Therefore, existing debt is a factor in the County's tax rate. The 2010 tax rate was \$.489999 per \$100 value and was separated as follows: \$.289999 for General Fund, \$.17 for Debt Service, and \$.03 for Road and Bridge.

The graph shown here reflects the increases in taxes by each source since 2000 when the total tax rate was \$.4000. The majority of this \$.0899 increase in the last 11 years is from the \$350 million voter-authorized debt for road improvements and parks in 2000 and 2007. The 2010 Tax Rate was adopted for Fiscal Year 2011.



Looking Forward

“We are still looking at growth even though the rest of the country is in a recession,” said David Flores, County Auditor. County Judge Dan A. Gattis also cited Williamson County’s robust economy as an alluring quality. “We’re very fortunate we still have growth. The previous court and this court have been pretty prudent in maintaining cash-ending, or savings, that we can use to stabilize our budget. We’re going to come through this recent economic downturn looking very good,” Judge Gattis said.

Another indication that the County’s economy has been comparatively healthy was the U.S. Bureau of the Census report that Williamson County grew in population by 69.1% in the last decade to 422,679 moving it up from 16th to 12th among the states most populous counties. It is the fastest growing of the state’s top 20 counties.

Per Judge Gattis, “Williamson County government’s past commitment to provide quality services and infrastructure has promoted and enabled the exploding growth seen in recent years. Our continued pledge to maintain these programs and develop new ones as needed will hopefully increase property values, decrease taxes, further improve services and provide an excellent place to live for all of our citizens.”

- 
- **Growing Population**
 - **Increasing Property Values**
 - **Outstanding Credit**
 - **Award-Winning Technologies**
 - **Outstanding Infrastructure Development**
 - **Beautiful, Well-Maintained Parks**
 - **Adequate Cash Reserves**
 - **Stable Tax Rates**
 - **Long Term Planning**
 - **Financial Sustainability**
 - **Quality Public Services**
 - **Strong Concern for the Environment**
 - **Responsible Animal Control**
 - **Lower Average Unemployment**
 - **Excellent Quality of Life!**

Visit us on the web at:
www.wilco.org
and click:



County Auditor's Office:

David U. Flores, County Auditor

Julie Kiley, First Assistant County Auditor

Assistant County Auditors:

Accounts Payable / Payroll-

Donna Baker (Manager), ***Nicole Alderete***, ***DeForrest Allen***,
Karen Brazier, ***Debbie Frazier***, ***Joyce Gadison***, ***Jeannie Shutey***,
Kim Strmiska and ***Kathleen Wolt***

Financial Accounting-

Melanie Denny (Director), ***David Dukes***, ***Karen Knightstep***,
Stephanie McCandless, ***Michelle McMinn***, ***Lisa Moore***,
Pam Navarrette and ***Kurt Showalter***

Internal Audit-

Kathy Wierzowiecki (Director), ***Jim Gilger***, ***Diane Gray***,
Melissa Jones, ***Jalyn Morris***, ***Dani Richardson*** and ***Ardis Rike***

Phone: 512/943-1500

Email: jkiley@wilco.org



Popular Annual Financial Report—September 30, 2010

WILLIAMSON COUNTY, TEXAS

OFFICE OF THE COUNTY AUDITOR

710 S. Main Street, Suite 301
Georgetown, TX 78626

512.943.1500

www.wilco.org

HD-5 PROPANE MOTOR FUEL

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Patrick Strittmatter, Purchasing
Submitted For: Mike Fox
Department: Purchasing
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider authorizing advertising and setting date of May 17, 2011 at 3:00pm in the Purchasing Department to receive bids for HD-5 PROPANE MOTOR FUEL FOR WILLIAMSON COUNTY FLEET SERVICES, bid# 11WC912.

Background

Fiscal Impact

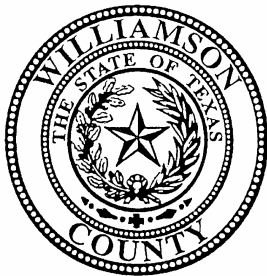
| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Propane IFB](#)

Form Routing/Status

Form Started By: Patrick Strittmatter Started On: 04/20/2011 11:31 AM
Final Approval Date: 04/20/2011



WILLIAMSON COUNTY
PURCHASING DEPARTMENT
301 SE INNER LOOP - SUITE 106
GEORGETOWN, TEXAS 78626

<http://www.wilcogov.org/purchasing>

INVITATION FOR BIDS

HD-5 PROPANE MOTOR FUEL FOR WILLIAMSON COUNTY FLEET SERVICES

BID NUMBER: 11WC912

BIDS MUST BE RECEIVED AT OR BEFORE: May 17, 2011 – 3:00 PM

BIDS WILL BE PUBLICLY OPENED: May 17, 2011 – 3:00 PM

BID SUBMISSION

DEADLINE: Bids must be received in the Purchasing Department **at or before Tuesday, May 17, 2011 at 3:00 PM. Bids will be publicly opened at 3:00 PM or soon thereafter** in the Williamson County Purchasing Department, Williamson County Inner Loop Annex, 301 SE Inner Loop – Suite 106, Georgetown, Texas.

METHODS: Sealed bids may be hand-delivered or mailed to the *Williamson County Purchasing Office, Attn: Jonathan Harris, Williamson County Inner Loop Annex, 301 SE Inner Loop – Suite 106, Georgetown, Texas 78626.*

LOCATION DIRECTIONS: **Please see page 12 of this document for a map and directions to the Williamson County Inner Loop Annex.**

FAX/EMAIL: Facsimile and electronic mail transmittals will not be accepted.

BID REQUIREMENTS

SUBMITTAL: Bids are to be submitted in duplicate (1 original complete bid set and 1 copy of the bid set). The bid sets should be marked “original” or “copy”. A “bid set” consists of the COMPLETED AND SIGNED Bid Form and any other required documentation. **All copies should have the same attachments as the original.**

SEALED: All bids must be returned in a sealed envelope with the bid name, number, opening date and time clearly marked on the outside. **If an overnight delivery service is used,** the bid name, number, opening date

and time should be clearly marked on the outside of the delivery service envelope.

REFERENCES: Williamson County requires bidder to supply with this bid, a list of at least three (3) references where like services have been supplied by their firm. Include name of firm, address, telephone number, and name of representative.

LEGIBILITY: Bids must be legible and of a quality that can be reproduced.

FORMS: All bids will be submitted on the forms provided in this bid document. Changes to bid forms made by bidders may disqualify the bid. Bids cannot be altered or amended after submission deadline.

LATE BID: Bids received after submission deadline will not be opened and will be considered void and unacceptable. Williamson County is not responsible for lateness of mail, courier service, etc.

RESPONSIBILITY: It is expected that a prospective bidder will be able to affirmatively demonstrate bidder's responsibility. A prospective bidder should be able to meet the following requirements:

- a) have adequate financial resources, or the ability to obtain such resources as required;
- b) be able to comply with the required or proposed delivery schedule;
- c) have a satisfactory record of performance;
- d) be otherwise qualified and eligible to receive an award.

HD-5 PROPANE MOTOR FUEL
FOR WILLIAMSON COUNTY FLEET SERVICES

Williamson County may request representation and other information sufficient to determine bidder's ability to meet these minimum standards listed above.

AWARD

THIRTY DAYS: Awards should be made approximately thirty (30) days after the bid opening date. Results may be obtained by contacting the Purchasing Contact.

REJECTION OR ACCEPTANCE: No more than one bid will be awarded for any item, single department or area. Bids may be rejected for some items, departments or areas, even though awards are made for others. The convenience of having a single source for similar items will be taken into consideration together with price in determining the lowest and best bid.

It is understood that the Commissioners Court of Williamson County, Texas, reserves the right to accept or reject any and/or all bids for any or all materials and/or services covered in this bid request, and to waive informalities or defects in the bid or to accept such bid it shall deem to be in the best interest of Williamson County.

CONTRACT: This Bid, when properly accepted by Williamson County, shall constitute a contract equally binding between the successful bidder and Williamson County.

The successful bidder may be required to sign an additional agreement containing terms necessary to ensure compliance with the bid.

CONTRACT ADMINISTRATION: Under this contract, Randy Rodgers, Fleet Services Assistant Fleet Manager, Williamson County, 512-943-3368, shall be the contract administrator with designated responsibility to ensure compliance with contract requirements, such as but not limited to, acceptance, inspection and delivery. The contract administrator will serve as liaison between Williamson County Commissioners Court and the successful bidder.

CONTRACT PERIOD(S): The Initial Term of the Contract shall commence on the Date of Award and continue for twelve (12) months thereafter. The Contract Agreement may be reviewed on an annual basis and may be renewed as described and set forth under "CONTRACT EXTENSIONS" below.

CONTRACT EXTENSIONS: On or before the Termination Date, the Williamson County Commissioners Court reserves the right to extend the Agreement, by mutual agreement of both parties, as it deems, in its sole discretion, to be in the best interest of Williamson County. Any such extensions will be in twelve (12) month increments for up to two (2) additional HD-5 PROPANE MOTOR FUEL FOR WILLIAMSON COUNTY FLEET SERVICES

years, with the terms, covenants and conditions of the Contract Agreement remaining the same for any extension. The total term of the Agreement, including all extensions thereto, shall not exceed a maximum combined period of thirty six (36) months. Each new extension of the Agreement is contingent upon the approval of Williamson County Commissioners Court for each extended term in question. The County and the proposer agree that termination shall be the proposer's sole remedy if the Williamson County Commissioners Court decides not to extend the Agreement for additional term(s), as set forth above.

BID CONTACTS

Any questions, clarifications or requests for general information should be directed to the contacts listed below. Question submittals must be made via email, and are **due by 5 PM CST on May 13, 2011**. Every effort will be made to answer questions within 24 hours of receiving them, with an email response.

TECHNICAL CONTACT:

Randy Rodgers
3151 SE Inner Loop
Georgetown, TX 78626
rrodgers@wilco.org

PURCHASING CONTACT:

Jonathan Harris
301 SE Inner Loop – Suite 106
Georgetown, TX 78626
joharris@wilco.org

MISCELLANEOUS

FOB DESTINATION: All of the items listed are to be Free On Board to final destination (FOB Destination) with all transportation charges if applicable to be included in the price, unless otherwise specified in the Invitation for Bids. The title and risk of loss of the goods shall not pass to the County until receipt and acceptance takes place at the FOB point.

FIRM PRICING: All of the items listed are to be on a "per unit" basis, stating a firm price per unit or unit quantity of each item. This price must be good from the date of bid opening for a fixed period of time. Unless the Bid expressly states otherwise, this period shall be until the end of the current fiscal year on September 30, 2010. Bids which do not state a fixed price, or which are subject to change without notice, will not be considered. The Court may award a contract for the period implied or expressly stated in the lowest and best bid, but for no longer than the current fiscal year.

ESTIMATED QUANTITIES: The estimated quantity of each item listed in the notice is only an estimate -- the actual quantity to be purchased may be more or less.

The County is not obligated to purchase any minimum amount, and the County may purchase any reasonable amount greater than the estimate for the same unit price. Any limit on quantities available must be stated expressly in the bid.

FUNDING: Funds for payment have been provided through the Williamson County budget approved by Commissioners Court for the October 1, 2010 thru September 30, 2011 fiscal year.

SALES TAX: Williamson County is by statute, exempt from the State Sales Tax and Federal Excise Tax.

STATEMENTS: No oral statement of any person shall modify or otherwise change, or affect the terms, conditions, plans and/or specifications stated in the various Bid Packages and/or Bid Instructions/Requirements.

DELIVERY: The delivery time and location for the commodity and/or service covered by this bid shall be as stated in the various bid packages.

PURCHASE ORDER: If required by the Williamson County Purchasing Department a purchase order(s) may be generated to the successful bidder for products and/or services. If a purchase order is issued the purchase order number must appear on all itemized invoices and/or requests for payment.

PAYMENT: Payment shall be made by check from the County upon satisfactory completion and acceptance of items and submission of the Invoice to the ordering department for work specified by this Contract Document. All payments owed will be paid no later than thirty (30) days after the goods or services are received OR the date that the invoice is received by the Auditor's Office whichever is later. As a minimum, invoices shall include:

- (1) Name, address, and telephone number of Vendor and similar information in the event the payment is to be made to a different address
- (2) County contract, Purchase Order, and/or delivery order number
- (3) Identification of items or service as outlined in the contract
- (4) Quantity or quantities, applicable unit prices, total prices, and total amount
- (5) Any additional payment information which may be called for by the contract

Payment inquiries should be directed to the Auditor's Office, Accounts Payable Department: Donna Baker, 512-943-1558.

CONFLICT OF INTEREST: No public official shall have interest in a contract, in accordance with Vernon's Texas

Codes Annotated, Local Government Code Title 5, Subtitle C, Chapter 171.

As of January 1, 2006 Vendor's are responsible for complying with Local Government Code Title 5, Subtitle C, Chapter 176. Additional information may be obtained from the County website at the following link: <http://www.wilco.org/CountyDepartments/Purchasing/ConflictOfInterestDisclosure/tabid/689/language/en-US/Default.aspx>

The Williamson County Conflict of Interest Statement is located on Page 11 of this Invitation for Bid. This form must be completed, signed, and submitted with your Bid.

ETHICS: The bidder shall not accept or offer gifts or anything of value nor enter into any business arrangement with any employee, official or agent of Williamson County.

DOCUMENTATION: Bidder shall provide with this bid response, all documentation required by this bid. Failure to provide this information may result in rejection of the bid.

TERMINATION FOR CAUSE: In the event of breach or default of this contract or any other additional agreement containing terms necessary to ensure compliance with the bidder's bid, Williamson County reserves the right to enforce the performance of this contract or any additional agreement by any manner prescribed by law or deemed to be in the best interest of Williamson County. At Williamson County's sole discretion, the Bidder may be given a reasonable opportunity to cure its breach or default prior to Williamson County's termination under this provision. Williamson County's option to offer time to cure a default or breach shall, however, in no way be construed as negating the basis for termination for non-performance.

TERMINATION FOR CONVENIENCE: Williamson County may terminate this contract and/or any additional agreement containing terms necessary to ensure compliance with the Bidder's bid, for convenience and without cause or further liability, upon thirty (30) days written notice to Proposer. In the event Williamson County exercises its right to terminate without cause, it is understood and agreed that only the amounts due to Bidder for goods, commodities and/or services provided and expenses incurred to and including the date of termination, will be due and payable. No penalty will be assessed for Williamson County's termination for convenience.

SILENCE OF SPECIFICATIONS: The apparent silence of these specifications as to any detail or to the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best

HD-5 PROPANE MOTOR FUEL
FOR WILLIAMSON COUNTY FLEET SERVICES

practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

COMPLIANCE WITH LAWS: The successful bidder shall comply with all applicable federal, state and local laws and regulations pertaining to the practice of the profession and the execution of duties under this bid including the TEXAS HAZARD COMMUNICATION ACT and THE WILLIAMSON COUNTY HAZARD COMMUNICATION PROGRAM POLICY.

PROPRIETARY INFORMATION: All material submitted to the County becomes public property and is subject to the Texas Open Records Act upon receipt. If a Bidder does not desire proprietary information in the bid to be disclosed, each page must be identified and marked proprietary at time of submittal. The County will, to the extent allowed by law, endeavor to protect such information from disclosure. The final decision as to what information must be disclosed, however, lies with the Texas Attorney General. Failure to identify proprietary information will result in all unmarked sections being deemed non-proprietary and available upon public request.

WORKER'S COMPENSATION

The Texas Labor Code, §406.096, requires workers' compensation insurance coverage for all persons providing services on a building or construction project for a governmental entity. The rule requires a governmental entity to timely obtain certificates of coverage and retain them for the duration of the project. The rule also sets out the language to be included in bid specifications and in contracts awarded by a governmental entity and the information required to be in the posted notice to employees. The rule is adopted under the Texas Labor Code, §402.061. The information provided below is a result of this rule. By submitting your bid to the county, you are acknowledging that this rule is a part of these bid specifications, and that you will observe and abide by all of the requirements outlined in the rule. You are further agreeing that should your bid or proposal be accepted by the Williamson County Commissioners Court, the necessary certificates of coverage showing workers' compensation coverage, will be provided to the following name and address, prior to beginning work:

Jonathan Harris
Williamson County Purchasing Office
301 SE Inner Loop – Suite 106
Georgetown, TX 78626

If you have any questions related to this ruling and/or requirement, you are encouraged to contact either the Williamson County Purchasing Department at (512) 943-1692, or you may call the Texas Workers' Compensation Commission at (512) 804-4000.

Workers' Compensation Insurance Coverage:

A. Definitions: Certificate of coverage ("certificate")-A copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the contractor's/person's work on the project has been completed and accepted by the governmental entity.

Persons providing services on the project ("subcontractor" in §406.096) - includes all persons or entities performing all or part of the services the contractor has undertaken to perform on the project, regardless of whether that person contracted directly with the contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, subcontractors, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitation, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

B. The contractor shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the contractor providing services on the project, for the duration of the project.

C. The Contractor must provide a certificate of coverage to the governmental entity prior to being awarded the contract.

D. If the coverage period shown on the contractor's current certificate of coverage ends during the duration of the project, the contractor must, prior to the end of the coverage period, file a new certificate of coverage with the governmental entity showing that coverage has been extended.

E. The contractor shall obtain from each person providing services on a project, and provide to the governmental entity:

(1) a certificate of coverage, prior to that person beginning work on the project, so the governmental entity will have on file certificates of coverage showing

coverage for all persons providing services on the project;

(2) no later than seven (7) days after receipt by the contractor, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.

F. The contractor shall retain all required certificates of coverage for the duration of the project and for one year thereafter.

G. The contractor shall notify the governmental entity in writing by certified mail or personal delivery, within ten (10) days after the contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.

H. The contractor shall post on each project site a notice, in the text, form and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.

I. The contractor shall contractually require each person with whom it contracts to provide services on a project, to:

(1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;

(2) provide to the contractor, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing services on the project, for the duration of the project;

(3) provide the contractor, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;

(4) obtain from each other person with whom it contracts, and provide to the contractor:

(a) a certificate of coverage, prior to the other person beginning work on the project; and

(b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;

(5) retain all required certificates of coverage on file for the duration of the project and for one year thereafter;

(6) notify the governmental entity in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project; and

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

J. By signing this contract or providing or causing to be provided a certificate of coverage, the contractor is representing to the governmental entity that all employees of the contractor who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.

K. The contractor's failure to comply with any of these provisions is a breach of contract by the contractor which entitles the governmental entity to declare the contract void if the contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the governmental entity.

BID SPECIFICATIONS

Purpose

Williamson County is soliciting bids for qualified vendors to supply the County with HD-5 Propane Motor Fuel on an "as needed" basis to service County owned equipment and vehicles. The propane fuel sites will be completely owned and operated by the County. County ownership will include the land, tanks, pumps, dispensers, and automated card reader system(s). The County will provide the maintenance and care of these County-owned systems.

Fuel Quality and Acceptance

All bids received must list the brand or trade name of the HD-5 Propane fuel being offered and include a copy of the manufacturers purchase / exchange specifications. The need for high-quality special LPG product demands that this motor fuel be composed chiefly of propane, which exhibits superior anti-knocking characteristics when used as an internal combustion engine fuel in the County's Fleet.

Upon bid award, successful bidder will be required to provide MSDS sheets on the HD-5 Propane provided.

Contractor Qualifications

The Successful Bidder shall stock or have immediate access to HD-5 Propane inventory sufficient to fill and complete needed delivery orders of HD-5 Propane within one business day after receipt of an order.

The Successful Bidder must be an established, operational service facility regularly engaged in the business of providing and delivering HD-5 Propane Motor Fuel for a minimum of three (3) consecutive years. Contractor shall furnish customer references as required in this solicitation.

The Successful Bidder must have a Propane authorized facility equipped with all tools, diagnostic equipment, delivery trucks, and supplies necessary for delivery of Propane Motor Fuel.

Delivery

All fuel will be ordered on an "as needed basis".

Deliveries will be made within one business day after receipt of an order. The Contractor shall schedule deliveries to the County's propane sites Monday through Friday between 7:00 AM and 4:00 PM

Prompt delivery is absolutely essential in the performance of this contract. Points of delivery are in the cities of Georgetown, Granger, Taylor, Florence, Cedar Park, and Round Rock.

Successful bidder must be able to deliver all products into above ground tanks. Products must be metered or accurately measured at the time of delivery. Successful bidder will be required to provide a current copy of "Certificate of Registration of Weights and Measures Devices" applicable to all vehicles delivering metered fuel with subsequent proof of renewals as they occur.

Contractor shall maintain, in good standing, all licenses, certifications, and permits required as a propane supplier and delivery company in the State of Texas, and Williamson County.

Contractor shall abide by Federal, State and Local laws, Regulations and Ordinances concerning the sales, transportation and delivery of propane motor fuel to County facilities. Contractor shall also ensure all delivery agents, or other persons, employed abide by the same laws and regulations.

Contractor must take all industry standard precautions, including, but not limited to, personal protective equipment (PPE) and regularly maintained and calibrated equipment to avoid spills or accidents. The Contractor's driver must attend the tanker at all times during fuel offloading, and follow all safety measures. Any cost incurred by fuel spills caused by negligence on the part of the contractor, its agents, employees, or due to the malfunction of the Contractor's equipment, shall be borne by the Contractor.

Contractor shall ensure all delivery vehicle operators have a current Texas Commercial Driver's License (CDL) with required endorsements to operate commercial fuel delivery vehicles.

Contractor may not use subcontractors as the primary carrier for the delivery of fuel unless agreed upon in writing by Williamson County's contract administrator.

Williamson County Fleet Services will monitor the propane levels at all sites and when a delivery is required, will contact the Contractor with a delivery order request and purchase order number.

Insurance

The successful bidder must submit certificates of insurance for commercial general liability, auto liability, and workers compensation within ten (10) days of notification of the award of this bid.

Bid Pricing

Bid price will be per gallon. **The per-gallon selling price to the County is the Mont Belvieu Index Price plus the Contractor's Differential. The Contractor's Differential is a firm dollar amount, set forth to four (4) decimal places, and shall include any and all additional costs, or fees involved with the supply and delivery of propane fuel to the County.** Bidder must supply the County with a copy of the applicable index for each week of the contract period, by contacting Williamson County's contract administrator, Randy Rodgers:

:

Email: rrodgers@wilco.org

Fax # 512 / 943-3398, ATTN: Randy Rodgers

The Index Price is defined as the per-gallon price of propane as shown in the Butane Propane News (BPN) Weekly Propane Newsletter. Specifically, the Index Price will be the Mont Belvieu Average shown in the Propane Prices Update column. This price is updated each Thursday, and will be effective for this contract on the following day. Once established in this manner, it shall remain effective through the following Thursday when a new price is published. Contractor will email new price every Thursday to the Fleet Services Department.

The only acceptable change in the Contractor's price to the County during the Contract term or any extension option would be in the event that the State of Texas or the Federal Government imposes additional fees, taxes, or other costs. The Contractor may pass these charges on to the County if sufficient documentation can be provided that charges were made by these governing bodies. Any change in price will become effective thirty (30) days after the Contractor and the County agrees to the change.

Taxes: Do not include tax in the fuel bid price. Bid only the price of the product. Williamson County is by statute, exempt from federal excise tax and will pay any appropriate taxes as required.

General Bid Information

The successful bidder will not assign, sell, or otherwise transfer this contract without written permission of the Williamson County Commissioners Court.

Williamson County reserves the right to accept or reject in part or whole any bid submitted and to waive any technicalities in the best interest of the County.

Product Specifications for HD-5 Propane Motor Vehicle Fuel

FEATRUES:

- Consistent year around quality
- High BTU Content
- Excellent anti-knock qualities
- Vaporizes easily in cold temperatures
- Clean burning

MEETS OR EXCEEDS:

- GPA Specification 2140 – including HD-5
- ASTM Specification D1835 – including “special duty”

RECOMMENDED FOR USE IN:

- All home appliance applications
- All grain drying applications
- All motor fuel applications

TYPICAL SPECIFICATIONS:

| | |
|-------------------------------------|------------|
| Vapor Pressure @ 100 degrees F, PSI | 208 Max. |
| Volatile Residue: | |
| Evaporated Temp., 95% degrees F | -37 Max. |
| Butane and Heavier, Vol. % | 2.5 Max. |
| Pentane and Heavier Vol. % | 0.0 Max. |
| Propylene Vol. % | 5.0 Max. |
| Residual Matter: | |
| Residue on Evap. 100ml, ml | 0.05 Max. |
| Oil Stain Observation | PASS |
| Copper Strip Corrosion | No. 1 Max. |
| Hydrogen Sulfide Content | NIL |
| Moisture Content | NIL |
| Free Water Content | NIL |
| Gross Heating Value, BTU/gallon | 91,800 |

WILLIAMSON COUNTY HD-5 PROPANE FUEL STORAGE TANK LOCATIONS AND CAPACITIES

CENTRAL MAINTENANCE FACILITY

3151 SE Inner Loop
Georgetown, Texas
Phone (512) 943-3349

1,990 gallon liquid capacity, horizontal tank
No fuel history available at this time

GRANGER BARN

Rt 1 Box 1 (On Hwy 971)
16350 FM 971
Granger, Texas
Local phone (512) 859-2825
Fleet Services (512) 943-3349

1,990 gallon liquid capacity, horizontal tank
No fuel history available at this time

TAYLOR BARN

900 S Main Street (Hwy 95) Office
Taylor, Texas 76574
Tank located at 104 Mississippi St.
Taylor, Texas 76574.
Local Phone (512) 365-2311
Fleet Services (512) 943-3349

1,990 gallon liquid capacity, vertical tank
No fuel history available at this time

FLORENCE BARN

1000 FM 970
Florence, Texas 76527
Local Phone (254) 793-2089
Fleet Services (512) 943-3349

1,990 gallon liquid capacity, vertical tank
No fuel history available at this time.

CEDAR PARK ANNEX

350 Discovery Blvd.
Cedar Park Texas 78613

1,990 gallon liquid capacity, horizontal tank
No fuel history available at this time

ROUND ROCK ANNEX

1801 East Old Settlers Blvd
Round Rock, Texas 78664
Fleet Services (512) 943-3349

1,990 gallon liquid capacity, horizontal tank
No fuel history available at this time

WILLIAMSON COUNTY BID FORM

HD-5 PROPANE MOTOR FUEL FOR WILLIAMSON COUNTY FLEET SERVICES

BID NUMBER: 11WC912

NAME OF BIDDER: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Email Address: _____

Telephone: (_____) _____ Fax: (_____) _____

PRICE ALL ITEMS EXCLUSIVE OF TAXES. PRICE ALL ITEMS PER GALLON.

TRUCK DELIVERY

THE AVERAGE ORDER BETWEEN 500-1000 GALLONS

| ITEM # | DESCRIPTION | BRAND BID | BPN WEEKLY NEWS MONT BELVIEU AVG | FIRM DISCOUNT | MARKUP | COST TO COUNTY |
|--------|-------------------------|-----------|-------------------------------------|------------------|--------|-------------------|
| 1 | HD-5 Propane motor fuel | | | | | |

By signing this form:

- The bidder confirms that he/she has read the entire document and agrees to the terms herein.
- The bidder is acknowledging the Conflict of Interest Clause and agrees to follow necessary requirements

The undersigned, by his/her signature, represents that he/she is authorized to bind the bidder to fully comply with the terms and conditions of the attached Invitation for Bid, Specifications, and Special Provisions for the amount(s) shown on the accompanying bid sheet(s).

Signature of Person Authorized to Sign BID

Date of BID: _____

Printed Name and Title of Signer: _____

DO NOT SIGN OR SUBMIT WITHOUT READING ENTIRE DOCUMENT

THIS FORM MUST BE COMPLETED, SIGNED, AND RETURNED WITH BID



WILLIAMSON COUNTY CONFLICT OF INTEREST STATEMENT

I hereby acknowledge that I am aware of the Local Government Code of the State of Texas, Section 176.006 regarding conflicts of interest and will abide by all provisions as required by Texas law.

Printed name of person submitting form:

Name of Company:

Date:

Signature of person submitting form:

Notarized:

Sworn and subscribed before me

by: _____

on _____
(date)

Williamson County Inner Loop Annex

Address:

**301 SE Inner Loop
Georgetown, TX 78626**

Directions:

From South (Austin, Round Rock)

Take IH-35 Northbound

Exit 259

Stay on frontage road for approximately 2 miles

At stop sign, go right on Inner Loop

Just past Snead Drive, the Inner Loop Annex is on the left

Main entrance is on the side of the building by the flagpoles

From North (Georgetown, Jarrell)

Take IH-35 Southbound

Exit 259

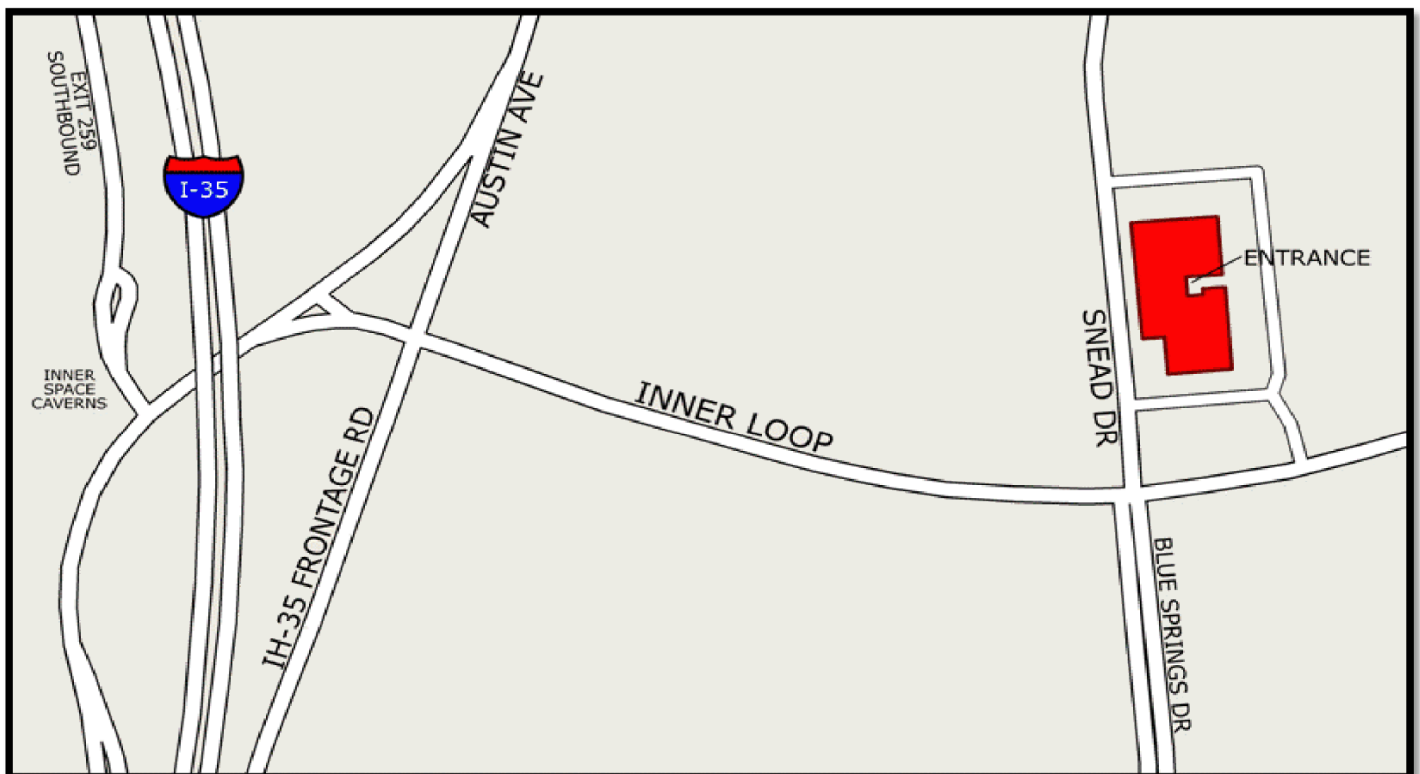
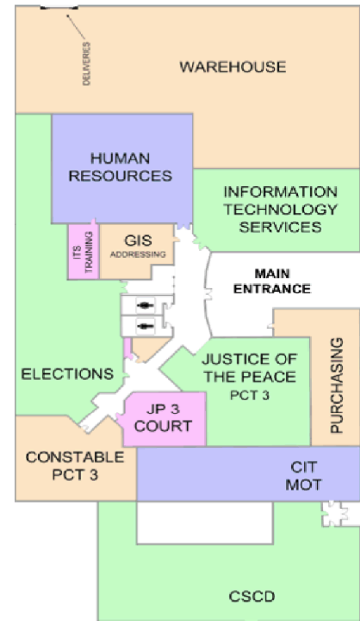
At stop sign, go left under the overpass

At stop stay straight onto Inner Loop

Just past Snead Drive, the Inner Loop Annex is on the left

Main entrance is on the side of the building by the flagpoles

INNER LOOP ANNEX FLOOR PLAN



Advertising of Projects

The Williamson County Purchasing Department is continually looking for efficient ways to notify vendors regarding our bids, proposals, and requests for qualifications, and wants to know how vendors are finding out about County projects. Though not a requirement, please answer and submit the following short survey with your Bid response. Thank you in advance for your feedback.

My company/firm was made aware of this Bid by:

- a. An ad in the Austin American Statesman newspaper ☐ Yes ☐ No
- b. An ad in the Williamson County Sun newspaper ☐ Yes ☐ No
- c. An email notification from the County ☐ Yes ☐ No
- d. The County Purchasing Department website ☐ Yes ☐ No
- e. County Department or Employee ☐ Yes ☐ No
- f. Plan room(s) ☐ Yes ☐ No
Name of Plan Room(s) _____

- g. Texas Comptroller, Electric State Business Daily ☐ Yes ☐ No
- h. Other: _____ ☐ Yes ☐ No

Any additional advertising suggestions?

Award Coin Less Inmate Telephone System for the Williamson County Jail Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Kerstin Hancock, Purchasing
Department: Purchasing
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider awarding proposals received for Coin Less Inmate Telephone System 11WCAP107 to the best proposal meeting specifications, Securus Technologies, Inc.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

Link: [Recommendation letter](#)

Form Routing/Status

Form Started By: Kerstin Hancock Started On: 04/20/2011 11:51 AM
Final Approval Date: 04/20/2011



MEMORANDUM

Williamson County Sheriff's Office ***Corrections Bureau***

TO: Richard Elliott, Chief
FROM: Kathleen Pokluda, Captain, Support
DATE: April 19, 2011
SUBJECT: Inmate Phone System Recommendation

The evaluation committee for the above service consisted of Auditor Kurt Showalter, Investigator Carl Liehardt, Investigator Melissa Hightower, Investigator Randy Traylor, CID Crime Analyst Paul Jordan, Corrections Lieutenant Mark White, Brenda Fuller, Purchasing, Kerstin Hancock, Purchasing and me. We met at the end of March to discuss each submission for the Inmate Phone contract. The following companies submitted a bid:

V.A.C.
I.C.S.
Securus
Legacy
Synergy
Citi Tele, Inc.

Based on the information submitted and the review of the material, the consensus of the committee was to meet with the top two vendors, ICS and Securus for a presentation and a question and answer session. As a result of the presentations, Securus was selected by the consensus of the board as vendor of choice. Securus meets the specifications and needs of the Sheriff's Office and investigators. A major consideration is that our inmate phone recordings will be accessible to us in the event the contract with Securus is terminated for any reason.

Budget Amendment

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Ashlie Koenig, County Judge
Department: County Judge
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider declaring an emergency and approving a budget amendment to acknowledge additional expenditures for Non-Departmental

Background

Currently we have over \$276K in invoices to be paid from professional services. The line item transfer on today's agenda will cover roughly \$212K, leaving \$64K outstanding. In addition to the \$64K, we are requesting \$200K for the remainder of FY '11 in the professional services line item to cover legal counsel for pending lawsuits as well as on-going legislative work. We are also requesting \$50K for the contingency line item to cover any shortages and/or unforeseen expenditures. This estimate is extremely conservative.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|------------------------|-----------|----------|
| | 0100-0409-004100 | Non Dept/Prof Svcs | \$264,000 | |
| | 0100-0409-004998 | Non Dept/Contingencies | \$50,000 | |

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Ashlie Koenig
 Started On: 04/20/2011 09:20 AM
 Final Approval Date: 04/20/2011

Extra and Voluntary Duty Pay BA 04-26-2011

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Lisa Moore, County Auditor
Submitted For: David Dukes
Department: County Auditor
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional revenues for April 2011 Extra Duty and Voluntary Duty:

Background

Extra Duty and Voluntary Duty for law enforcement are now paid through payroll.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|----------------------|-------------|----------|
| | 0100.0000.341220 | Vol Duty Revenue, SO | \$11,789.50 | 01 |
| | 0100.0000.341240 | Ex Duty Revenue, SO | \$26,492.84 | 02 |
| | 0100.0000.341221 | Revenue, Const 1 | \$2,791.13 | 03 |
| | 0100.0000.341222 | Revenue, Const 2 | \$2,941.54 | 04 |
| | 0100.0000.341224 | Revenue, Const 4 | \$27,434.22 | 05 |
| | 0100.0000.341226 | Revenue, Juv | \$253.46 | 06 |

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Lisa Moore
 Started On: 04/19/2011 10:29 AM
 Final Approval Date: 04/19/2011

Extra and Voluntary Duty Pay BA 04-26-2011

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Lisa Moore, County Auditor
Submitted For: David Dukes
Department: County Auditor
Agenda Category: Regular Agenda Items

Information

Agenda Item

Consider an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional expenditures for April 2011 Extra Duty and Voluntary Duty pay:

Background

Extra Duty and Voluntary Duty for law enforcement are now paid through payroll.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|------------------|------------------------|-------------|----------|
| | 0100.0551.001118 | Payroll, Const 1 | \$2,250.00 | 01 |
| | 0100.0551.002010 | FICA, Const 1 | \$172.13 | 02 |
| | 0100.0551.002020 | Retirement, Const 1 | \$256.50 | 03 |
| | 0100.0551.002050 | Worker's Comp, Const 1 | \$112.50 | 04 |
| | 0100.0552.001117 | Payroll, Const 2 | \$1,890.00 | 05 |
| | 0100.0552.001118 | Payroll, Const 2 | \$654.94 | 06 |
| | 0100.0552.002010 | FICA, Const 2 | \$194.69 | 07 |
| | 0100.0552.002020 | Retirement, Const 2 | \$74.66 | 08 |
| | 0100.0552.002050 | Worker's Comp, Const 2 | \$127.25 | 09 |
| | 0100.0554.001117 | Payroll, Const 4 | \$24,353.50 | 10 |
| | 0100.0554.002010 | FICA, Const 4 | \$1,863.04 | 11 |
| | 0100.0554.002050 | Worker's Comp, Const 4 | \$1,217.68 | 12 |
| | 0100.0560.001117 | Vol Duty, SO | \$8,467.85 | 13 |
| | 0100.0560.001118 | Extra Duty, SO | \$21,356.58 | 14 |
| | 0100.0560.002010 | FICA, SO | \$2,281.57 | 15 |
| | 0100.0560.002020 | Retirement, SO | \$2,434.65 | 16 |
| | 0100.0560.002050 | Worker's Comp, SO | \$1,491.22 | 17 |
| | 0100.0570.001117 | Payroll, Jail | \$1,997.75 | 18 |
| | 0100.0570.002010 | FICA, Jail | \$152.83 | 19 |

| | | | | |
|--|------------------|---------------------|----------|----|
| | 0100.0570.002050 | Worker's Comp, Jail | \$99.89 | 20 |
| | 0100.0576.001117 | Payroll, Juv | \$225.00 | 21 |
| | 0100.0576.002010 | FICA, Juv | \$17.21 | 22 |
| | 0100.0576.002050 | Worker's Comp, Juv | \$11.25 | 23 |

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Lisa Started On: 04/19/2011 10:37
Moore AM
Final Approval Date: 04/19/2011

Discuss Real Estate Matters

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Charlie Crossfield, Road Bond
Submitted For: Charlie Crossfield
Department: Road Bond
Agenda Category: Executive Session

Information

Agenda Item

Discuss real estate matters (EXECUTIVE SESSION as per VTCA Govt. Code sec. 551.0721 Deliberation Regarding Real Estate Property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with third person.)

1. Proposed or potential purchase or lease of property by the County:

- a) Discuss proposed acquisition of property for right-of-way for SH 195 0.805 South of Bell County Line to IH 35.
- b) Discuss proposed acquisition of property for right-of-way for O'Connor Boulevard and 620 project.
- c) Discuss proposed acquisition of property for right-of-way for Ronald Reagan Blvd. Phase II project from FM 3405 to Reagan Blvd.
- d) Discuss proposed acquisition of property for right-of-way for Ronald Reagan Blvd. Phase III and Phase IV.
- e) Discuss proposed acquisition of property for proposed SH 29 Safety Improvement project.
- f) Discuss proposed acquisition of property for right-of-way along Lakeline extension.
- g) Discuss proposed acquisition of property for right-of-way along SW By-Pass.
- h) Discuss proposed acquisition of property for right-of-way along Pearson and Neenah.
- i) Discuss proposed Northwoods Road District.
- j) Discuss conveyance of University Boulevard right-of-way.
- k) Discuss proposed acquisition of property for right-of-way for US 79 Section 3 from East of Hutto to CR 402.

l) Discuss proposed realignment project along FM 1660.

m) Discuss proposed acquisition of property for right-of-way along Pond Springs Road.

n) Discuss proposed acquisition of property for right-of-way along Chandler III A.

o) Discuss proposed acquisition of property for right-of-way for US 183 Extension from 1,000 feet South of San Gabriel to 1,000 feet North of SH 29.

Background

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Charlie Crossfield Started On: 04/20/2011 08:22 AM
Final Approval Date: 04/20/2011

Project Fan

Commissioners Court - Regular Session

Date: 04/26/2011
Submitted By: Mary Clark, Commissioner Pct. #1
Submitted For: Mary Clark
Department: Commissioner Pct. #1
Agenda Category: Executive Session

Information

Agenda Item

Discuss economic development issues (EXECUTIVE SESSION as per VTCA Gov't Code Section 551.076 Deliberation regarding economic development project, to-wit Project Fan.)

Background

This item was on the agenda April 5, and Joe Vining addressed the court in executive session. Revised information and fiscal impact analysis will be presented in executive session.

Fiscal Impact

| From/To | Acct No. | Description | Amount | Sort Seq |
|---------|----------|-------------|--------|----------|
|---------|----------|-------------|--------|----------|

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Mary Clark Started On: 04/19/2011 02:53 PM
 Final Approval Date: 04/20/2011