

**NOTICE TO THE PUBLIC**  
**WILLIAMSON COUNTY COMMISSIONERS COURT**  
**August 23, 2022**  
**9:30 A.M.**

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

1. Review and approval of minutes.
2. 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.

**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 3 – 35 )

3. Discuss, consider and take appropriate action on a line item transfer for Non-Departmental.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0409-004998	Contingencies	\$1,000.00
To	0100-0409-004710	Bail Bond Board Expenses	\$1,000.00

4. Discuss, consider, and take appropriate action on a line item transfer for District Courts.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0435-004100	Professional Services	\$10,000.00
To	0100-0435-004141	Interpreters	\$10,000.00

5. Discuss, consider, and take appropriate action on a line item transfer for Regional Animal Shelter Fund.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0545.0545.004211	Telephone Service	\$900.00
From	0545.0545.004505	Software Maintenance	\$1,000.00
From	0545.0545.004621	Copier Supplies	\$1,000.00
To	0545.0545.003318	Janitorial Supplies	\$2,900.00

6. Discuss, consider, and take appropriate action on line item transfer for Juvenile Services.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100.0576.003005	Office Furniture	\$3500.00
To	0100.0576.003009	Linens & Toiletries	3500.00
From	0100.0576.004100	Professional Services	\$5000.00
To	0100.0576.004541	Vehicle Maintenance	5000.00

7. Discuss, consider and take appropriate action on a line item transfers for the Parks Department.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0510-003005	Office Furniture < \$5,000	\$1,300.44
From	0100-0510-003011	Computer Software < \$5,000	\$105.50
From	0100-0510-003120	Printer Supplies	\$600.00
From	0100-0510-003553	Signs	\$800.00
From	0100-0510-003554	Chemicals, Roadside Spraying	\$3,898.87
From	0100-0510-004211	Telephone	\$2,500.00
From	0100-0510-004212	Postage	\$122.96
From	0100-0510-004311	Advertising - General	\$2,500.00
From	0100-0510-004350	Printed Materials & Binding	\$1,634.46
From	0100-0510-004415	Vehicle Insurance - Deductible	\$3,000.00
From	0100-0510-004500	Maintenance Services	\$2,300.00
From	0100-0510-004620	Furniture/Equipment Rental	\$10,658.23
From	0100-0510-004962	Janitorial Services	\$3,300.00
To	0100-0510-003006	Office Equipment < \$5,000	\$2,300.00
To	0100-0510-003010	Computer Equipment	\$743.07
To	0100-0510-003318	Janitorial Supplies	\$1,696.54
To	0100-0510-004100	Professional Services	\$2,000.00
To	0100-0510-004541	Vehicle Repairs & Maintenance	\$7,400.00
To	0100-0510-005003	Equipment > \$5,000	\$14,557.10
From	0100-0510-004621	Copier Rental & Supplies	\$1,214.33
To	0100-0510-003001	Small Equip & Tools	\$5,238.08

8. Discuss, consider, and take appropriate action on a line item transfer for the Elections Department.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100.0492.004506	Computer Progm/Maint	\$35,200.00
To	0100.0492.005751	Office equipment >\$5k	\$35,200.00

9. Discuss consider, and take appropriate action on a line item transfer for the Corrections Department.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100.0570.003311	Uniforms	\$5,000.00
To	0100.0570.003301	Gasoline	\$5,000.00

10. Discuss, consider and take appropriate action on a line item transfer for the Tax Assessor/Collector's Office.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0499-004999	Miscellaneous	\$1,281.55
To	0100-0499-003006	Office Equipment	\$1,281.55

11. Discuss, consider, and take appropriate action on a line item transfer for Extension Service.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0665-003010	Computer Equipment	\$700.00
To	0100-0665-004541	Vehicle Repairs & Maintenance	\$700.00

12. Discuss, consider, and take appropriate action on a line item transfer for Facilities.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100.0509.003105	Paper Supplies	\$4,377.37
To	0100.0509.001110	Overtime	\$3,500.00
To	0100.0509.002010	FICA	\$267.75
To	0100.0509.002020	Retirement	\$609.62

13. Discuss, consider and take appropriate action regarding acceptance of a donation in the amount of \$900 to Veteran Services from the American Legion (10th District).

14. Discuss, consider, and take appropriate action on authorizing the disposal of various county vehicles(s) and equipment assets through Auction including two (2) 2010 Bobcats Vin #1675 & 1630, one (1) 2006 Seizure Vin #0098, one (1) 2003 Rhino Utility Trailer VIN#2087, one (1) 2005 Trailer Man Utility Trailer Vin#1435, one (1) 2003 Toro Sand Pro 5020 Vin#0238, and one (1) 2004 Magnum 20x83.5 HD Lowboy Vin#4949, pursuant to Tx. Local Gov't Code 263.152.

15. Discuss, consider, and take appropriate action on authorizing the disposal of various county vehicles(s) and equipment assets through Transfer including two (2) Chevrolet Impalas Vin #3247 and Vin #3533 from Mobile Outreach to Juvenile Services, pursuant to Tx. Local Gov't Code 263.152. This transfer will take effect on 10.01.22.

16. Discuss, consider and take appropriate action to approve Justice of The Peace, Pct. 1, July 2022 Monthly Report, in compliance with Code of Crim Proc. §103.005.
17. Consider and take appropriate action on the appointment of Adam G. Crews as Deputy Constable to fill a vacant position in the Precinct 2 Constable's Office.
18. Discuss and consider confirming the appointment of Bill Pascoe as a Pct. 3 Deputy Constable.
19. Discuss, consider and take appropriate action on accepting and receiving annual audit reports from Emergency Service Districts located within Williamson County in accordance with Health & Safety Code Sec. 775.082.
20. Discuss, consider and take appropriate action on re-appointing K.C. Bumpas, Jami Nelson and Vanessa Nothnagel to the Williamson County Child Welfare Board for a term beginning October 1, 2022 through September 30, 2025.
21. Discuss, consider, and take appropriate action on approving an amendment to the agreement between Williamson County and Indigent Healthcare Solutions, LTD.
22. Discuss, consider and take appropriate action on approving the Run-Out Services Agreement between Williamson County and WebTPA Employer Services, LLC and exempting the procurement of such services from the competitive bidding requirements pursuant to Texas Local Government Code Discretionary Exemption 262.024(a)(2) - an item necessary to preserve the health and safety of the residents of Williamson County, and authorizing the execution of the agreement.
23. Discuss, consider and take appropriate action on approving the Performance Center Reporting Software annual subscription with Momix Solutions, covering the term of October 1, 2022–September 30, 2023, for the annual amount of \$85,255.00 pursuant to BuyBoard Contract #661-22.
24. Discuss, consider and take appropriate action on approving software lease subscription agreement between Williamson County and Fifth Asset, Inc. d.b.a DebtBook in the amount of \$20,000.00 and authorizing the execution of the subscription agreement.
25. Discuss, consider and take appropriate action approving an Addendum to the Professional Services Agreement (PSA) as per RFQ #22RFSQ100 with Dr. Tania Glenn, TsyD, LCSW, CTS for Psychiatric Services to benefit the District Attorney's office and authorizing the execution of the agreement.
26. Discuss, consider and take appropriate action on approving the agreement between Williamson County and Texas Community Supervision Alternatives (TCSA) for monitoring and counseling services, and authorizing execution of the agreement.
27. Discuss, consider and take appropriate action regarding approval and receipt of Vehicle Reimbursement Agreement for off duty contracting of County Sheriff Deputies with Georgetown Islamic Center on August 27, 2022.
28. Discuss, consider and take appropriate action on accepting a report from Vaughn Construction, Change Order No. 1 for the Williamson County Jail Renovations Phase II project (P540). This is a no-cost change order to extend substantial completion by 215 days to September 30, 2022. Funding Source is P540.
29. Discuss, consider and take appropriate action on accepting a report from G2 CSi, Change Order No. 1 for the Blackland Heritage Park House Renovation project (P592) for \$4,840.00. No time extension is required. Funding Source is P592.

- 30. Discuss, consider and take appropriate action on accepting a report from Falkenberg Construction, Change Order No. 2 for the Williamson County Juvenile Justice Center Records Room Remodel project (P543). This is for \$3,486.31 and to extend substantial completion by 30 days to September 1, 2022. Funding Source is P543.
- 31. Discuss, consider and take appropriate action on Supplemental Work Authorization No 3 to Work Authorization No 3 under Williamson County Contract between Cobb Fendley & Associates, Inc. and Williamson County dated July 16, 2019 for On Call Utility Coordination and Relocation for All Williamson County Road and Bridge Non-Capital Improvement Projects. This supplemental is to increase the maximum amount payable to \$90,000.00. Funding source: 01.0200.0210.004100.
- 32. Discuss, consider and take appropriate action on Supplemental Work Authorization No 2 to Work Authorization No 4 under Williamson County Contract between Cobb Fendley & Associates, Inc. and Williamson County dated July 16, 2019 for On Call Utility Coordination and Relocation for All Williamson County Road and Bridge Capital Improvement Projects. This supplemental is to increase the maximum amount payable to \$150,000.00. Funding source: 01.0777.0200.009007.
- 33. Discuss, consider and take appropriate action on Supplemental Work Authorization No 4 to Work Authorization No 1 under Williamson County Contract between Diamond Surveying, Inc. and Williamson County dated May 19, 2020 for On Call Professional Surveying Services. This supplemental is to increase the maximum amount payable to \$170,000.00. Funding source: 01.0200.0210.004150.
- 34. Discuss, consider and take appropriate action on Supplemental Work Authorization No 1 to Work Authorization No 1 under Williamson County Contract between RPS Infrastructure, Inc. and Williamson County dated March 10, 2020 for On Call Traffic Engineering Services. This supplemental is to extend the expiration date to September 30, 2024. Funding source: 01.0200.0210.004100.
- 35. Discuss, consider and take appropriate action on approval of the replat of Lot 1 of the Pecan Creek Estates subdivision – Precinct 4.

## REGULAR AGENDA

- 36. Discuss, consider and take appropriate action on an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional revenues for Veterans Services Donations.

### Fiscal Impact

From/To	Acct No.	Description	Amount
	0100.0000.367400	Donations	\$900.00

- 37. Discuss, consider and take appropriate action on an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional expenditures for Veterans Service Donations.

### Fiscal Impact

From/To	Acct No.	Description	Amount
	0100.0405.003670	Use of Donations	\$900.00

38. Discuss, consider, and take appropriate action on an order declaring an emergency and grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional expenditures for non-departmental.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
	0100.0409.000777	Transfer to Capital Project	\$4,717,511.54

39. Discuss, consider, and take appropriate action on approving a 2013 Park Bond transfer to move \$75,000 from P500 (2013 Park Non-Departmental) to P315 (River Ranch County Park).
40. Discuss, consider, and take appropriate action on approving a 2019 Park Bond Transfer to close P342 (Bagdad/CR 279 San Gabriel Parkway to Jinks Branch) and move the remaining amount of \$3,000,000 to P315 (River Ranch County Park) and to close P569 (River Ranch Support Amenities) and move the remaining amount of \$1,300,000 to P315 (River Ranch County Park).
41. Discuss, consider, and take appropriate action to approve Amendment #1 for the Construction Manager At Risk (CMAR) contract for River Ranch County Park Completion Project under RFP #22RFP98, with Chasco Constructors, LTD., LLC, increasing the CMAR's fee to \$1,177,193.00 and authorizing the execution of the amendment. Funding source P315
42. Discuss, consider, and take any appropriate action to approve the Guaranteed Maximum Price (GMP) for the River Ranch Park Closeout project RFP #22RFP98 with Chasco Constructors, LTD., LLC, in the amount of \$10,880,973.00 and authorizing the execution of the agreement. Funding source P315.
43. Discuss, consider, and take appropriate action on approving a 2021 CIP transfer to close P539 (Central Maintenance Light Pole) and move the remaining funds of \$16,954.55 to P595 (New District, County, AG Court).
44. Discuss, consider, and take appropriate action on approving a 2015 CO transfer to close P535 (WIC Remodel at 355 Texas Ave) and move the remaining funds of \$4,603.22 to P595 (New District, County, and AG Courts Preparation) and to move \$55,000 from P356 (2015 CO Non-Departmental) to P595 (New District, County, and AG Courts Preparation).
45. Discuss, consider, and take appropriate action on approving a 2020 Capital Improvement Transfer to close P533 (JJC - HVAC System Replacement) and move the remaining funds of \$133,564.59 to P595 (New District, County, AG Court) and to close P539 (Central Maintenance Light Pole) and move the remaining funds of \$10,478.58 to P595 (New District, County, AG Court).
46. Discuss, consider, and take appropriate action on approving the agreement between Williamson County and Mythics, Inc. for the renewal of Oracle Cloud IDCS for a total amount of \$103,276.00, pursuant to the Maricopa County US Communities contract #180233-002 and authorizing the execution of the agreement.
47. Discuss, consider and take appropriate action on authorizing the annual renewal agreement for Enterprise Support Services with Microsoft Corporation per DIR Contract #DIR-CPO-4911 for the term of November 1, 2022 – October 31, 2023, in the amount of \$125,001.89 and authorizing the execution of the agreement.
48. Discuss, consider, and take appropriate action on approving an addendum for interlocal agreement between Williamson County and the City of Cedar Park related to the remodel of Fire Station #2.

49. Discuss, consider, and take appropriate action on awarding IFB #22IFB131 San Gabriel Ranch Road & Remuda Drive Improvements to the lowest and best bidder, MA Smith Contracting Co., Inc. in the amount of \$2,072,461.30 and authorizing the execution of the agreement. Funding Source is P492.
50. Discuss, consider, and take appropriate action on awarding IFB #22IFB127 Cross Culvert Replacements to the lowest and best bidder, Cash Construction Company, Inc., in the amount of \$1,751,359.00 and authorizing the execution of the agreement.
51. Discuss, consider and take appropriate action to approve an amendment to the Agreement for Construction Services for the construction of an On-Site Sewage Facility (OSSF) at the Bridge Church, in relation to the Southeast Loop Segment 1 Project. Funding Source: Road Bond P463.
52. Discuss, consider and take appropriate action on 1 claim for moving expenses related to the right of way acquisition on Sam Bass Road--Parcel 13. Funding Source: Road Bonds P462  
  
Unit E26- Avogaro
53. Discuss, consider, and take appropriate action regarding the Standard Utility Agreement with PEC for utility relocations on the CR 258 Extension Project, a Road Bond Project in Commissioner Precinct 2. P:277
54. Discuss, consider and take appropriate action on a temporary construction and grading easement with Jonathan Frederick Krueger needed for construction on the SE Loop Segment 3 (Parcel 73) project. Funding Source: Road Bonds P332
55. Discuss, consider and take appropriate action on a resolution determining the necessity and authorizing the use of eminent domain to condemn (4.091 acres) required for the construction of the Southeast Loop Segment 2. (Swindoll Investments LP/ Parcel 44) Funding Source: TANS P588
56. Discuss, consider and take appropriate action on a resolution determining the necessity and authorizing the use of eminent domain to condemn (12.06 acres and 0.27 acres) required for the construction of the Southeast Loop Segment 2. (Mark S. Krueger and Central Southwest Texas Development, LLC/ Parcel 37) Funding Source: TANS P588
57. Discuss, consider and take appropriate action on the 2022-2023 salary for the County Auditor in the amount of \$183,923.85.
58. Discuss, consider and take appropriate action on proposed changes to the Williamson County Employee Policy Manual, effective October 1, 2022.
59. FY23 Budget Modification Voting Session - Discuss, consider and take appropriate action on the fiscal year 2022-2023 budget.
60. Discuss the appointment process for appointment of the Judge of County Court at Law #5.

## 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)."***

61. Discuss real estate matters (EXECUTIVE SESSION as per VTCA Govt. Code sec. 551.072 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.)
- A. Real Estate Owned by Third Parties
- Preliminary discussions relating to proposed or potential purchase or lease of property owned by third parties
- a) Discuss the acquisition of real property for SW 183 and SH 29 Loop.
  - b) Discuss the acquisition of real property for CR 176 at RM 2243
  - c) Discuss the acquisition of real property: CR 332
  - d) Discuss the acquisition of real property for County Facilities.
  - e) Discuss the acquisition of real property for Seward Junction SE and SW Loop.
  - f) Discuss the acquisition of real property for Bud Stockton Extension.
  - g) Discuss the acquisition of real property for CR 305/307.
  - h) Discuss Somerset Road Districts No. 3 & 4 reimbursements for acquisition & construction of Reagan Blvd.
  - i) Discuss the acquisition of real property for CR 111.
  - j) Discuss the acquisition of real property for Corridor H
  - k) Discuss the acquisition of real property for future SH 29 corridor.
  - l) Discuss the acquisition of right-of-way for Hero Way.
  - m) Discuss the acquisition of right-of-way for Corridor C.
  - n) Discuss the acquisition of right-of-way for Corridor F.
  - o) Discuss the acquisition of right-of-way for Corridor D.
  - p) Discuss the acquisition of right-of-way for SE Loop/Corridor A.
  - q) Discuss the acquisition of right-of-way for Reagan extension.
  - r) Discuss the acquisition of real property near Justice Center.
  - s) Discuss the acquisition of drainage/detention easements for real property North of WMCO Juvenile Detention Center
  - t) Discuss the acquisition of the MKT Right of Way
  - u) Discuss acquisition of right of way for Corridor E.
  - v) Discuss acquisition of right of way for County Road 245.
  - w) Discuss acquisition of right of way for CR 401/404.
  - x) Discuss acquisition of right of way for Liberty Hill Bypass.
- B. Property or Real Estate owned by Williamson County
- Preliminary discussions relating to proposed or potential sale or lease of property owned by the County
- a) Discuss County owned real estate containing underground water rights and interests.
  - b) Discuss possible uses of property owned by Williamson County on Main St. between 3rd and 4th Streets. (Formerly occupied by WCCHD)
  - c) Discuss property usage at Longhorn Junction
  - d) Discuss the sale of excess ROW at San Gabriel Parkway and Mel Mathis Ave.
  - e) Discuss county owned property located at Ed Schmidt Boulevard Hutto, Texas
  - f) Discuss the sale of property located at 900 S Main St., Taylor, 76574
  - g) Discuss the sale of 106 Dana Drive, Hutto, Texas
  - h) Discuss the sale of property located adjacent to the existing Williamson County EMS Bay/SO and MOT building at 1801 E. Settlers Boulevard, Round Rock, Texas

- C. Discuss the Williamson County Reimbursement Agreement for Construction of San Gabriel Blvd. and New Hope Road with the City of Leander and TIRZ #1
- D. Discuss the Cobb Cavern Conservation Easement Amendment and potential acquisition.

**62.** Discussion regarding economic development negotiations pursuant to Texas Government Code, Section 551.087:

Business prospect(s) that may locate or expand within Williamson County.

- a) Project Red Hot Chili Pepper
- b) Project Flex Power
- c) Project Pearson Ranch
- d) Project Fittipaldi
- e) Project Venture
- f) Project 007
- g) Project Acropolis
- h) Project Crystal Lagoon
- i) Project Phantom
- j) Project World
- k) Project Mellencamp

**63.** Discuss pending or contemplated litigation, settlement matters and other confidential attorney-client legal matters (EXECUTIVE SESSION as per Section 551.071, Texas Government Code, "Consultation with Attorney"), including the following:

**a. General:**

- 1. Litigation or claims or potential litigation or claims against the County or by the County
- 2. Status Update-Pending Cases or Claims
- 3. Employee/personnel related matters
- 4. Other confidential attorney-client matters, including contracts and certain matters related to county defense issues in which the duty of the attorney to the governmental body within the attorney/client relationship clearly conflicts with Chapter 551 of the Texas Government Code.

**b. Litigation:**

- 1. Civil Action No. 1:18-cv-49; Troy Mansfield v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division
- 2. Cause No. 19-0850-C368; County of Williamson vs. Purdue Pharma, LP et al.; In the District Court of Williamson County, Texas
- 3. Civil Action No. 1:20-cv-00842; SonWest Co. v. J. Terron Evertson, in his official capacity as Williamson County Engineer, et al.; In the United States District Court for the Western District of Texas, Austin Division
- 4. Civil Action No. 1:21-cv-74; Scott Phillip Lewis v. Williamson County, Texas; In the United States District Court for the Western District of Texas, Austin Division
- 5. Civil Action No. 1:21-cv-00172-LY; Charles William Thornburg v. Williamson County, Texas, Robert Chody, et al.; In the United States District Court for the Western District of Texas, Austin Division
- 6. Civil Action No. 1:21-cv-00275; Big Fish Entertainment LLC v. Williamson County Sheriff's Office et al.; In the United States District Court for the Western District of Texas, Austin Division
- 7. Civil Action No. 1:21-cv-00350; Gary Watsky v. Williamson County, Robert Chody, Mark Luera, Steve Deaton, et al.; In the United States District Court for the Western District of Texas, Austin Division
- 8. Civil Action No. 1:21-cv-480; Gloria Cowin, Individually and on behalf of the Estate of Patrick Dupre, v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division
- 9. Civil Action No. 1:21-00481-LY; Marquina Gilliam-Hicks v. Sean Feldman, In his individual capacity, and Williamson County; In the United States District Court for the Western District of Texas, Austin Division
- 10. Civil Action No. 1:21-cv-615; Bernardo Acosta v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division

11. Civil Action No. 1:21-cv-00834; Skylar Leal vs Williamson County and Lorenzo Hernandez; In the United States District Court for the Western District of Texas, Austin Division
12. Cause No. 22-0159-C395; Gary Watsky v. Williamson County Sheriff Mike Gleason et al.; In the 395<sup>th</sup> District Court of Williamson County, Texas
13. Cause No. 2022CI0574; Chris Noel Carlin v. Jacquelyn F. Callanen, et al.; 408th District Court, Bexar County, Texas
14. Cause Number: 3SC-22-0044; James M. Martin and Rebecca S. Martin v. Williamson County Regional Animal Shelter; In The Justice Court Precinct Three of Williamson County, Texas
15. Civil Action No. 1:22-cv-00254-RP; Rodney A. Hurdsman, #0217082 v. Mike Gleason, et al.; In the United States District Court for the Western District of Texas, Austin Division
16. Cause No. D-1-GN-22-002186; Chauncy Williams v. Williamson County Attorney's Office Victim Service's Division; 98th Judicial District Court, Travis County, Texas
17. Cause No. 22-0826-C368; Doyle "Dee" Hobbs, Jr., in his official capacity as Williamson County Attorney, v. AHFC Pecan Park PSH Non-Profit Corporation; In the 368th Judicial District Court of Williamson County, Texas
18. Civil Action No. 4-22CV-576-P; Kyle Strongin et al. v. Williamson County et al.; In the United States District Court for the Northern District of Texas
19. Cause No. 22-1152-C425; Catherine Johnston v. Chris Davis et al.; 425 Judicial District Court, Williamson County, Texas
20. Cause No. 22-1213; Williamson County v. Ritter Botkin Prime Construction Company, Inc. and Argonaut Insurance Company; In the 425 Judicial District of Williamson County, Texas
21. Cause No. 22-1359-C368; Williamson County v. Ritter, Botkin Prime Construction Company, Inc., and Great American Insurance Company Of New York; In the 368<sup>th</sup> Judicial Court of Williamson County, Texas

**c. EEOC/TWC matters:**

**d. Claims:**

1. Property damage claim by Erica Walls

**e. Other:**

1. Legal matters pertaining to the Emergency Communications Department.
2. Legal matters pertaining to the GardaWorld contract.
3. Legal matters pertaining to Solara at Highland Horizon Condominium Project.
4. Legal matters relating to U.S. Fish and Wildlife Service's Final Rule Designating Critical Habitat for the Georgetown and Salado Salamanders.
5. Legal matters pertaining to tax exemptions for private apartment developers under 303.042(f) of the Texas Local Government Code.
6. Legal matters relating to Application of Bryan I. Klepzig for a new Municipal Solid Waste Registration Compost Facility in Williamson County, Texas; Proposed Registration No. 42045.
7. Legal matters pertaining to vendor disqualification in relation to county purchasing solicitations.

64. Discuss security assessments or deployments relating to information resources technology; network security information as described by Texas Gov't Code Section 2059.055(b); and/or (3) the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices. (Executive Session as per Texas Gov't. Code § 551.089).
65. Discuss the deployment or specific occasions for implementation of security personnel or devices; or security audits in relation to the Williamson County Justice Center/Williamson County Courthouse (Executive Session as per Texas Gov't. Code § 551.076).
66. Deliberate the appointment, employment, evaluation, reassignment, duties, discipline and/or dismissal of Williamson County officers, directors, employees and/or positions, including but not limited to conducting deliberation and discussion pertaining to annual reviews of department heads and appointed officials (Executive Session as per Tex. Gov. Code Section 551.074 – Personnel Matters).

REGULAR AGENDA (continued)

67. Discuss and take appropriate action concerning economic development.
68. Discuss and take appropriate action concerning real estate.
69. Discuss, consider and take appropriate action on pending or contemplated litigation, settlement matters and other legal matters, including the following:

**a. General:**

1. Litigation or claims or potential litigation or claims against the County or by the County
2. Status Update-Pending Cases or Claims
3. Employee/personnel related matters
4. Other confidential attorney-client matters, including contracts and certain matters related to county defense issues in which the duty of the attorney to the governmental body within the attorney/client relationship clearly conflicts with Chapter 551 of the Texas Government Code.

**b. Litigation:**

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3. Civil Action No. 1:20-cv-00842; SonWest Co. v. J. Terron Evertson, in his official capacity as Williamson County Engineer, et al.; In the United States District Court for the Western District of Texas, Austin Division
4. Civil Action No. 1:21-cv-74; Scott Phillip Lewis v. Williamson County, Texas; In the United States District Court for the Western District of Texas, Austin Division
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10. Civil Action No. 1:21-cv-615; Bernardo Acosta v. Williamson County; In the United States District Court for the Western District of Texas, Austin Division
11. Civil Action No. 1:21-cv-00834; Skylar Leal vs Williamson County and Lorenzo Hernandez; In the United States District Court for the Western District of Texas, Austin Division
12. Cause No. 22-0159-C395; Gary Watsky v. Williamson County Sheriff Mike Gleason et al.; In the 395<sup>th</sup> District Court of Williamson County, Texas
13. Cause No. 2022CI0574; Chris Noel Carlin v. Jacquelyn F. Callanen, et al.; 408th District Court, Bexar County, Texas
14. Cause Number: 3SC-22-0044; James M. Martin and Rebecca S. Martin v. Williamson County Regional Animal Shelter; In The Justice Court Precinct Three of Williamson County, Texas
15. Civil Action No. 1:22-cv-00254-RP; Rodney A. Hurdsman, #0217082 v. Mike Gleason, et al.; In the United States District Court for the Western District of Texas, Austin Division
16. Cause No. D-1-GN-22-002186; Chauncy Williams v. Williamson County Attorney's Office Victim Service's Division; 98th Judicial District Court, Travis County, Texas
17. Cause No. 22-0826-C368; Doyle "Dee" Hobbs, Jr., in his official capacity as Williamson

County Attorney, v. AHFC Pecan Park PSH Non-Profit Corporation; In the 368th Judicial District Court of Williamson County, Texas

18. Civil Action No. 4-22CV-576-P; Kyle Strongin et al. v. Williamson County et al.; In the United States District Court for the Northern District of Texas

19. Cause No. 22-1152-C425; Catherine Johnston v. Chris Davis et al.; 425 Judicial District Court, Williamson County, Texas

20. Cause No. 22-1213; Williamson County v. Ritter Botkin Prime Construction Company, Inc. and Argonaut Insurance Company; In the 425 Judicial District of Williamson County, Texas

21. Cause No. 22-1359-C368; Williamson County v. Ritter, Botkin Prime Construction Company, Inc., and Great American Insurance Company Of New York; In the 368<sup>th</sup> Judicial Court of Williamson County, Texas

**c. EEOC/TWC matters:**

**d. Claims:**

1. Property damage claim by Erica Walls

**e. Other:**

1. Legal matters pertaining to the Emergency Communications Department.
2. Legal matters pertaining to the GardaWorld contract.
3. Legal matters pertaining to Solara at Highland Horizon Condominium Project.
4. Legal matters relating to U.S. Fish and Wildlife Service's Final Rule Designating Critical Habitat for the Georgetown and Salado Salamanders.
5. Legal matters pertaining to tax exemptions for private apartment developers under 303.042(f) of the Texas Local Government Code.
6. Legal matters relating to Application of Bryan I. Klepzig for a new Municipal Solid Waste Registration Compost Facility in Williamson County, Texas; Proposed Registration No. 42045.
7. Legal matters pertaining to vendor disqualification in relation to county purchasing solicitations.

**70.** Discuss, consider and take appropriate action regarding the appointment, employment, evaluation, reassignment, duties, discipline and/or dismissal of Williamson County officers, directors or employees, including but not limited to any necessary action pertaining to conducting annual reviews of department heads and appointed officials.

**71.** Comments from Commissioners.

**72.** Public Comment Period. The Commissioners Court will conduct a Public Comment Period to allow members of the public to address the Court regarding matters pertaining to or affecting Williamson County but that do not appear as an Agenda Item on a meeting's Agenda. During such Public Comment Period, speakers shall be limited to a maximum of two (2) minutes to make his/her remarks and the maximum overall discussion time allowed for the Public Comment Period, regardless of the number of members of the public wishing to address the Court during such period, shall be limited to ten (10) minutes. Speaking time, to the extent possible, will be evenly allocated among speakers should more than five (5) speakers desire to speak during the Public Comment Period. Please note that the members of the Court may not comment at the meeting about matters that are not on the agenda.

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Bill Gravell, Jr., 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 19th day of August 2022 at 5:00 P.M. and remained posted for at least 72 continuous hours preceding the scheduled time of said meeting.

**Commissioners Court - Regular Session**

**3.**

**Meeting Date:** 08/23/2022

Line Item Transfer

**Submitted For:** Bill Gravell

**Submitted By:** Andrea Schiele, County Judge

**Department:** County Judge

**Agenda Category:** Consent

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**Information**

**Agenda Item**

Discuss, consider and take appropriate action on a line item transfer for Non-Departmental.

**Background**

Additional funds are needed for a Bail Bond Board legislative update and training.

---

**Fiscal Impact**

<b>From/To</b>	<b>Acct No.</b>	<b>Description</b>	<b>Amount</b>
From	0100-0409-004998	Contingencies	\$1,000.00
To	0100-0409-004710	Bail Bond Board Expenses	\$1,000.00

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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

Budget Office

County Judge Exec Asst. (Originator)

Form Started By: Andrea Schiele

Final Approval Date: 08/18/2022

**Reviewed By**

Ashlie Holladay

Becky Pruitt

**Date**

08/18/2022 11:35 AM

08/18/2022 11:41 AM

Started On: 08/18/2022 11:23 AM

**Commissioners Court - Regular Session**

4.

**Meeting Date:** 08/23/2022

Transfer of Funds for Interpreters

**Submitted By:** Ronald Morgan, All District Courts**Department:** All District Courts**Agenda Category:** Consent**Information****Agenda Item**

Discuss, consider, and take appropriate action on a line item transfer for District Courts.

**Background**

The requested transfer of funds will provide additional funds for language translators for the Williamson County District Courts. This transfer is necessary for the Courts to continue to process cases where individuals involved are not English-speakers.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0435-004100	Professional Services	\$10,000.00
To	0100-0435-004141	Interpreters	\$10,000.00

**Attachments***No file(s) attached.***Form Review****Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: Ronald Morgan

Final Approval Date: 08/15/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/15/2022 08:37 AM

08/15/2022 08:44 AM

Started On: 08/12/2022 10:48 AM

**Commissioners Court - Regular Session**

**5.**

**Meeting Date:** 08/23/2022

Animal Shelter Line Item Transfer

**Submitted For:** Misty Valenta

**Submitted By:** Misty Valenta, Animal Services

**Department:** Animal Services

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on a line item transfer for Regional Animal Shelter Fund.

**Background**

The shelter has seen an increase in prices for janitorial supplies. We need to move funds into 3318 in order to cover these costs. We propose to move \$900 from 4211, \$1000 from 4505, and \$1000 from 4621 into 3318. This would give the shelter \$2900 to remain out of a deficit and have sufficient supplies for the animals. We are requesting moving these funds in lieu of a budget amendment.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0545.0545.004211	Telephone Service	\$900.00
From	0545.0545.004505	Software Maintenance	\$1,000.00
From	0545.0545.004621	Copier Supplies	\$1,000.00
To	0545.0545.003318	Janitorial Supplies	\$2,900.00

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: Misty Valenta

Final Approval Date: 08/15/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/12/2022 09:55 AM

08/15/2022 07:59 AM

Started On: 08/12/2022 08:59 AM

**Commissioners Court - Regular Session**

**6.**

**Meeting Date:** 08/23/2022

Line Item Transfer Request for Juvenile Services

**Submitted By:** John Pelczar, Juvenile Services

**Department:** Juvenile Services

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on line item transfer for Juvenile Services.

**Background**

Juvenile Services is requesting a line item transfer from Furniture into Linens & Toiletries. These funds were moved into the Furniture line approximately a month ago to purchase new mattress for youth beds. However, after discussions with the Auditor's Office it was determined it would be more appropriate to pay for these mattresses from the Linens & Toiletries line.

Juvenile Services is also requesting a line item transfer from Professional Service into Vehicle Maintenance to cover unexpended expenditures for the remainder of this fiscal year.

**Fiscal Impact**

<b>From/To</b>	<b>Acct No.</b>	<b>Description</b>	<b>Amount</b>
From	0100.0576.003005	Office Furniture	\$3500.00
To	0100.0576.003009	Linens & Toiletries	3500.00
From	0100.0576.004100	Professional Services	\$5000.00
To	0100.0576.004541	Vehicle Maintenance	5000.00

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: John Pelczar

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/18/2022 08:44 AM

08/18/2022 11:50 AM

Started On: 08/17/2022 05:14 PM

**Commissioners Court - Regular Session**

7.

**Meeting Date:** 08/23/2022

Line Item Transfers for the Parks Department

**Submitted For:** Russell Fishbeck**Submitted By:** Russell Fishbeck, Parks**Department:** Parks**Agenda Category:** Consent**Information****Agenda Item**

Discuss, consider and take appropriate action on a line item transfers for the Parks Department.

**Background**

Transfer of funds is necessary to (1) 3001: purchase a post driver and miscellaneous hand and power tools for field operations, (2) 3006: purchase telephone headsets and replace office refrigerator, (3) 3010: replace four computer monitors, (4) 3318: procure janitorial supplies to get through remainder of fiscal year due to increased supply costs, (5) 4100: temporary labor to assist with Expo Center event cleanup and preparation, resulting from inability to fill full-time vacancies, (6) 4541: complete necessary repairs to vehicles and equipment, and (7) 5003: replace tractor that broke and due to age and cost of the repair is not worth the expenditure.

**Fiscal Impact**

<b>From/To</b>	<b>Acct No.</b>	<b>Description</b>	<b>Amount</b>
From	0100-0510-003005	Office Furniture < \$5,000	\$1,300.44
From	0100-0510-003011	Computer Software < \$5,000	\$105.50
From	0100-0510-003120	Printer Supplies	\$600.00
From	0100-0510-003553	Signs	\$800.00
From	0100-0510-003554	Chemicals, Roadside Spraying	\$3,898.87
From	0100-0510-004211	Telephone	\$2,500.00
From	0100-0510-004212	Postage	\$122.96
From	0100-0510-004311	Advertising - General	\$2,500.00
From	0100-0510-004350	Printed Materials & Binding	\$1,634.46
From	0100-0510-004415	Vehicle Insurance - Deductible	\$3,000.00
From	0100-0510-004500	Maintenance Services	\$2,300.00
From	0100-0510-004620	Furniture/Equipment Rental	\$10,658.23
From	0100-0510-004962	Janitorial Services	\$3,300.00
To	0100-0510-003006	Office Equipment < \$5,000	\$2,300.00
To	0100-0510-003010	Computer Equipment	\$743.07
To	0100-0510-003318	Janitorial Supplies	\$1,696.54
To	0100-0510-004100	Professional Services	\$2,000.00
To	0100-0510-004541	Vehicle Repairs & Maintenance	\$7,400.00
To	0100-0510-005003	Equipment > \$5,000	\$14,557.10
From	0100-0510-004621	Copier Rental & Supplies	\$1,214.33
To	0100-0510-003001	Small Equip & Tools	\$5,238.08

## Attachments

*No file(s) attached.*

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### Form Review

**Inbox**

County Judge Exec Asst.  
Budget Office  
Parks (Originator)  
County Judge Exec Asst.  
Budget Office  
Form Started By: Russell Fishbeck  
Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt  
Saira Hernandez  
Russell Fishbeck  
Becky Pruitt  
Saira Hernandez

**Date**

08/18/2022 10:42 AM  
08/18/2022 11:51 AM  
08/18/2022 12:10 PM  
08/18/2022 12:11 PM  
08/18/2022 12:54 PM  
Started On: 08/18/2022 07:17 AM

**Commissioners Court - Regular Session**

8.

**Meeting Date:** 08/23/2022

Elections line item transfer

**Submitted For:** Chris Davis**Submitted By:** Jenifer Favreau, Elections**Department:** Elections**Agenda Category:** Consent**Information****Agenda Item**

Discuss, consider, and take appropriate action on a line item transfer for the Elections Department.

**Background**

This transfer is being requested to cover the cost to purchase two (2) mechanical counters that will be used for the fast, accurate counting of blank ballot card stock and other election related materials. These counters will enable our office to increase quantity control by performing gross paper stock counting tasks in-house. Funds are requested to be transferred from a line item intended to purchase an asset tracking system that has been deferred to FY23.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100.0492.004506	Computer Progm/Maint	\$35,200.00
To	0100.0492.005751	Office equipment >\$5k	\$35,200.00

**Attachments**

*No file(s) attached.*

**Form Review****Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: Jenifer Favreau

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/17/2022 01:06 PM

08/18/2022 09:44 AM

Started On: 08/17/2022 12:08 PM

**Commissioners Court - Regular Session**

9.

**Meeting Date:** 08/23/2022

Line Item Transfer for the County Sheriff, Corrections Bureau

**Submitted For:** Mike Gleason

**Submitted By:** Abigail Dass, Sheriff

**Department:** Sheriff

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss consider, and take appropriate action on a line item transfer for the Corrections Department.

**Background**

This transfer is being requested to cover shortfall in Gasoline due to high fuel cost and cover pending fuel charges projected till the end of fiscal year 2021-2022.

**Fiscal Impact**

<b>From/To</b>	<b>Acct No.</b>	<b>Description</b>	<b>Amount</b>
From	0100.0570.003311	Uniforms	\$5,000.00
To	0100.0570.003301	Gasoline	\$5,000.00

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: Abigail Dass

Final Approval Date: 08/16/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/16/2022 02:11 PM

08/16/2022 02:16 PM

Started On: 08/16/2022 01:07 PM

**Commissioners Court - Regular Session****10.****Meeting Date:** 08/23/2022

Budget line item transfer

**Submitted For:** Larry Gaddes**Submitted By:** Judy Kocian, County Tax Assessor  
Collector**Department:** County Tax Assessor Collector**Agenda Category:** Consent**Information****Agenda Item**

Discuss, consider and take appropriate action on a line item transfer for the Tax Assessor/Collector's Office.

**Background**

The line item transfer is from line item 004999 Miscellaneous in the amount of \$1,281.55 to line item 003006 Office Equipment. This budget transfer is requested to cover the replacement of a badge printer. This equipment is used for the Title Service program where runners are required by Statute to present a badge when presenting and picking up titles for an approved Title Service company.

**Fiscal Impact**

<b>From/To</b>	<b>Acct No.</b>	<b>Description</b>	<b>Amount</b>
From	0100-0499-004999	Miscellaneous	\$1,281.55
To	0100-0499-003006	Office Equipment	\$1,281.55

**Attachments***No file(s) attached.***Form Review****Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: Judy Kocian

Final Approval Date: 08/16/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/16/2022 02:10 PM

08/16/2022 02:16 PM

Started On: 08/16/2022 10:50 AM

**Commissioners Court - Regular Session**

11.

**Meeting Date:** 08/23/2022

Line Item Transfer for Extension Service

**Submitted By:** Amy Hays, Extension Service

**Department:** Extension Service

**Agenda Category:** Consent

---

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on a line item transfer for Extension Service.

**Background**

Extension service is requesting a line item transfer due to additional vehicle maintenance repairs.

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100-0665-003010	Computer Equipment	\$700.00
To	0100-0665-004541	Vehicle Repairs & Maintenance	\$700.00

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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

County Judge Exec Asst.

Budget Office

Form Started By: Amy Hays

Final Approval Date: 08/15/2022

**Reviewed By**

Becky Pruitt

Saira Hernandez

**Date**

08/15/2022 08:38 AM

08/15/2022 08:44 AM

Started On: 08/12/2022 02:48 PM

**Commissioners Court - Regular Session**

**12.**

**Meeting Date:** 08/23/2022

Line Item Transfer

**Submitted For:** Dale Butler

**Submitted By:** Gina Wrehsnig, Facilities Management

**Department:** Facilities Management

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on a line item transfer for Facilities.

**Background**

Need additional funds for the remainder of the FY for overtime.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
From	0100.0509.003105	Paper Supplies	\$4,377.37
To	0100.0509.001110	Overtime	\$3,500.00
To	0100.0509.002010	FICA	\$267.75
To	0100.0509.002020	Retirement	\$609.62

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.  
 Budget Office  
 Facilities Management (Originator)  
 Budget Office  
 Form Started By: Gina Wrehsnig  
 Final Approval Date: 08/16/2022

**Reviewed By**

Becky Pruitt  
 Ashlie Holladay  
 Gina Wrehsnig  
 Saira Hernandez

**Date**

08/12/2022 08:20 AM  
 08/15/2022 10:08 AM  
 08/16/2022 01:07 PM  
 08/16/2022 01:15 PM  
 Started On: 08/12/2022 08:06 AM

**Commissioners Court - Regular Session**

13.

**Meeting Date:** 08/23/2022

Accepting donation in the amount of \$900 from Jay Jernigan (American Legion 10th District)

**Submitted For:** Juan Amaya

**Submitted By:** Juan Amaya, Veteran Services

**Department:** Veteran Services

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action regarding acceptance of a donation in the amount of \$900 to Veteran Services from the American Legion (10th District).

**Background**

Donation is given to Veteran Services yearly by the 10th District American Legion. Jay Jernigan who is the district commander gave an amount of \$900 in support of Veterans who are in need of immediate financial assistance.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Juan Amaya

Final Approval Date: 08/17/2022

**Reviewed By**

Becky Pruitt

**Date**

08/17/2022 10:52 AM

Started On: 08/17/2022 08:11 AM

**Commissioners Court - Regular Session**

14.

**Meeting Date:** 08/23/2022

VSC Assets for Auction 8.23.22

**Submitted For:** Joy Simonton

**Submitted By:** Mary Watson, Purchasing

**Department:** Purchasing

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on authorizing the disposal of various county vehicles(s) and equipment assets through Auction including two (2) 2010 Bobcats Vin #1675 & 1630, one (1) 2006 Seizure Vin #0098, one (1) 2003 Rhino Utility Trailer VIN#2087, one (1) 2005 Trailer Man Utility Trailer Vin#1435, one (1) 2003 Toro Sand Pro 5020 Vin#0238, and one (1) 2004 Magnum 20x83.5 HD Lowboy Vin#4949, pursuant to Tx. Local Gov't Code 263.152.

**Background**

Please see the attached list for details.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

VSC Assets for Auction 8.23.22

**Form Review**

**Inbox**

Purchasing (Originator)

County Judge Exec Asst.

Form Started By: Mary Watson

Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton

Becky Pruitt

**Date**

08/18/2022 06:04 AM

08/18/2022 08:40 AM

Started On: 08/15/2022 03:25 PM

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	RA1039131675
Equipment/Door Number	PE1045
License Plate	NA
Year	2010
Make	Bobcat
Model	2200
Elected Official/Department Head/Authorized Staff Digital Signature2	✔ Keith Geer 8/5/2022 3:44 PM
Receiving Department Signature2	✘
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔ Kevin Teller 8/12/2022 2:58 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔ Logan Smith 8/15/2022 8:30 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔ Nancy Schiller 8/15/2022 9:09 AM
Purchasing Department Signature Acknowledgement	✔ Mary Watson 8/15/2022 11:14 AM

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	RA1039131630
Equipment/Door Number	PE1046
License Plate	NA
Year	2010
Make	Bobcat
Model	2200
Elected Official/Department Head/Authorized Staff Digital Signature2	✔ Kevin Teller 8/12/2022 2:56 PM
Receiving Department Signature2	✘
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔ Kevin Teller 8/12/2022 2:56 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔ Logan Smith 8/15/2022 8:29 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔ Nancy Schiller 8/15/2022 9:12 AM
Purchasing Department Signature Acknowledgement	✔ Mary Watson 8/15/2022 11:17 AM

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	WCS00098
Equipment/Door Number	PF1252
License Plate	9054554
Year	2006
Make	Seizure
Model	Unknown
Elected Official/Department Head/Authorized Staff Digital Signature2	✔ Keith Geer 8/5/2022 3:53 PM
Receiving Department Signature2	✘
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔ Kevin Teller 8/12/2022 2:49 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔ Logan Smith 8/12/2022 3:40 PM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔ Nancy Schiller 8/15/2022 9:19 AM
Purchasing Department Signature Acknowledgement	✔ Mary Watson 8/15/2022 11:29 AM

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	4XKF08193A002087
Equipment/Door Number	7536
License Plate	9065041
Year	2003
Make	RHINO
Model	Utility Trailer
Elected Official/Department Head/Authorized Staff Digital Signature2	✔️ Keith Geer 8/5/2022 3:51 PM
Receiving Department Signature2	❌
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔️ Kevin Teller 8/12/2022 2:50 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔️ Logan Smith 8/15/2022 8:26 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔️ Nancy Schiller 8/15/2022 9:26 AM
Purchasing Department Signature Acknowledgement	✔️ Mary Watson 8/15/2022 11:32 AM

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	10191435
Equipment/Door Number	7523
License Plate	9065040
Year	2005
Make	Trailer Man
Model	Utility Trailer
Elected Official/Department Head/Authorized Staff Digital Signature2	✔ Keith Geer 8/5/2022 3:49 PM
Receiving Department Signature2	✘
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔ Kevin Teller 8/12/2022 2:51 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔ Logan Smith 8/15/2022 8:28 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔ Nancy Schiller 8/15/2022 9:30 AM
Purchasing Department Signature Acknowledgement	✘

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	230000238
Equipment/Door Number	PP0315
License Plate	NA
Year	2003
Make	Toro
Model	Sand Pro 5020
Elected Official/Department Head/Authorized Staff Digital Signature2	✔️ Keith Geer 8/5/2022 3:55 PM
Receiving Department Signature2	❌
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔️ Kevin Teller 8/12/2022 2:47 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔️ Logan Smith 8/12/2022 3:32 PM
Auditor's Authorized Employee Digital Signature	✔️ Nancy Schiller 8/15/2022 9:14 AM
Purchasing Department Signature Acknowledgement	✔️ Mary Watson 8/15/2022 11:38 AM

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	REACHED OPERATIONAL LIFE EXPECTANCY
Department	510 - Parks
County VIN/Serial Number	1V5BA202441134949
Equipment/Door Number	7519
License Plate	9079347
Year	2004
Make	Magnum
Model	20x83.5 HD, Lowboy
Elected Official/Department Head/Authorized Staff Digital Signature2	✔️ Keith Geer 8/5/2022 3:47 PM
Receiving Department Signature2	❌
Method of Status change: This vehicle is to be considered for: (select one)	Sale at the earliest auction
Authorized Fleet Staff Digital Signature	✔️ Kevin Teller 8/12/2022 2:53 PM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔️ Logan Smith 8/15/2022 8:28 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔️ Nancy Schiller 8/15/2022 9:32 AM
Purchasing Department Signature Acknowledgement	✔️ Mary Watson 8/15/2022 11:40 AM

**Vehicle Status Change**

**Commissioners Court - Regular Session**

15.

**Meeting Date:** 08/23/2022

VSC Assets for Transfer 8.23.22

**Submitted For:** Joy Simonton

**Submitted By:** Mary Watson, Purchasing

**Department:** Purchasing

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on authorizing the disposal of various county vehicles(s) and equipment assets through Transfer including two (2) Chevrolet Impalas Vin #3247 and Vin #3533 from Mobile Outreach to Juvenile Services, pursuant to Tx. Local Gov't Code 263.152. This transfer will take effect on 10.01.22.

**Background**

Please see the attached list for details.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

VSC Assets for Transfer 8.23.22

**Form Review**

**Inbox**

Purchasing (Originator)

County Judge Exec Asst.

Form Started By: Mary Watson

Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton

Becky Pruitt

**Date**

08/18/2022 06:05 AM

08/18/2022 08:40 AM

Started On: 08/16/2022 09:39 AM

# Vehicle Status Change

Reason for Status Change	TRANSFER (complete Receiving Department section)
Department	341 - Mobile Outreach
County VIN/Serial Number	2G1WD5E33E1153247
Equipment/Door Number	MA1479
License Plate	1175632
Year	2014
Make	Chevrolet
Model	Impala
Elected Official/Department Head/Authorized Staff Digital Signature2	✔ Jeanne Williby 6/15/2022 12:42 PM
Receiving Department	576 - Juvenile Services
Receiving Department Signature2	✔ John Pelczar 8/16/2022 8:55 AM
Method of Status change: This vehicle is to be considered for: (select one)	Transfer
Fleet Comments	Transfer from MOT to Juvenile Services
Authorized Fleet Staff Digital Signature	✔ Kevin Teller 8/16/2022 9:25 AM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔ Malea Schmitt 8/16/2022 8:43 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔ Nancy Schiller 8/16/2022 8:51 AM
Purchasing Department Signature Acknowledgement	✔ Mary Watson 8/16/2022 9:30 AM

**Vehicle Status Change**

# Vehicle Status Change

Reason for Status Change	TRANSFER (complete Receiving Department section)
Department	341 - Mobile Outreach
County VIN/Serial Number	2G1WD5E34E1153533
Equipment/Door Number	MA1476
License Plate	1175629
Year	2014
Make	Chevrolet
Model	Impala
Elected Official/Department Head/Authorized Staff Digital Signature2	✔ Jeanne Williby 6/15/2022 12:40 PM
Receiving Department	576 - Juvenile Services
Receiving Department Signature2	✔ John Pelczar 8/16/2022 8:55 AM
Method of Status change: This vehicle is to be considered for: (select one)	Transfer
Fleet Comments	Transfer from MOT to Juvenile Services
Authorized Fleet Staff Digital Signature	✔ Kevin Teller 8/16/2022 9:27 AM
The listed vehicle was involved in an accident. No pending litigation has been confirmed.	N/A
Authorizing HR Employee Digital Signature	✔ Malea Schmitt 8/16/2022 8:44 AM
Title Approved for (Audit)	No change needed; current title is still valid
Auditor's Authorized Employee Digital Signature	✔ Nancy Schiller 8/16/2022 8:52 AM
Purchasing Department Signature Acknowledgement	✔ Mary Watson 8/16/2022 9:34 AM

**Vehicle Status Change**

**Commissioners Court - Regular Session**

16.

**Meeting Date:** 08/23/2022

Justice of The Peace 1 JULY Monthly Report

**Submitted For:** KT Musselman

**Submitted By:** Geneva Salazar, J.P. Pct. #1

**Department:** J.P. Pct. #1

**Agenda Category:** Consent

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**Information**

**Agenda Item**

Discuss, consider and take appropriate action to approve Justice of The Peace, Pct. 1, July 2022 Monthly Report, in compliance with Code of Crim Proc. §103.005.

**Background**

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

JULY\_2022\_EOM\_REPORT\_JP1

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Geneva Salazar

Final Approval Date: 08/12/2022

**Reviewed By**

Becky Pruitt

**Date**

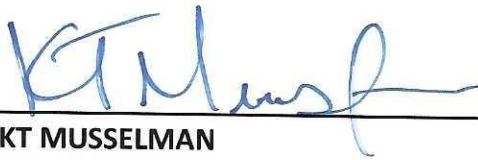
08/12/2022 09:52 AM

Started On: 08/12/2022 08:56 AM

**IN COMPLIANCE WITH ARTICLE 103  
CODE OF CRIMINAL PROCEDURE**

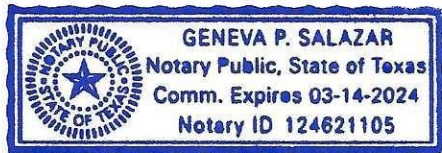
**THE STATE OF TEXAS  
COUNTY OF WILLIAMSON**

Before me, the undersigned authority, on this day personally appeared KT Musselman, Justice of The Peace, Precinct 1, Williamson County, who, on his oath, stated that the attached report of money collected is true and correct report for the month of July, 2022.



**KT MUSSELMAN  
JUSTICE OF THE PEACE  
PRECINCT ONE**

On this 10 day of August 2022 to certify which witness my hand and seal of office.



**NOTARY PUBLIC  
in and for the State of Texas**

OFFICE OF COURT ADMINISTRATION  
TEXAS JUDICIAL COUNCIL



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month July Year 2022  
County Williamson Pct. 1 Place \_\_\_\_\_

Judge KT Musselman

If new, date assumed office \_\_\_\_\_

Court Mailing Address 1801 East Old Settlers Blvd, Suite 100

City Round Rock, TX Zip 78664

Phone Number 512.244.8622

Fax Number 512.244.8602

Court's Public Email jp1@wilco.org

Court's Website https://www.wilco.org/jp1

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by Geneva P. Salazar

Date 8/10/2022 Phone Number 512.244.8691

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION  
P O BOX 12066  
AUSTIN, TX  
78711-2066

PHONE: (512) 463-1625  
FAX: (512) 936-2423

**CIVIL SECTION**

Court JP1				Debt Claim	Landlord/Tenant	Small Claims
Month	July	Year	2022			
<b>1. Total Cases Pending First of Month:</b>				1023	102	245
a. Active Cases				1022	102	245
b. Inactive Cases				1	0	0
<b>2. New Cases Filed</b>				94	121	22
<b>3. Cases Reactivated</b>				0	0	0
<b>4. All Other Cases Added</b>				0	0	0
<b>5. Total Cases on Docket</b> <i>(Sum of Lines 1a, 2, 3 &amp; 4)</i>				1116	223	267
<b>DISPOSITIONS</b>						
<b>6. Default Judgments</b>				24	5	2
<b>7. Agreed Judgments</b>				4	0	0
<b>8. Trial/Hearing by Judge/Hearing Officer</b>				0	55	6
<b>9. Trial by Jury</b>				0	0	0
<b>10. Dismissed for Want of Prosecution</b>				2	5	7
<b>11. Non-suited or Dismissed by Plaintiff</b>				26	56	6
<b>12. All Other Dispositions</b>				0	0	0
<b>13. Total Cases Disposed</b> <i>(Sum of Lines 6 through 12)</i>				56	121	21
<b>14. Cases Placed on Inactive Status</b>				0	0	0
<b>15. Total Cases Pending End of Month:</b>				1061	102	246
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 13 &amp; 14)</i>				1060	102	246
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 14)</i>				1	0	0
<b>16. Cases Appealed:</b>						
a. After Trial				0	6	0
b. Without Trial				0	0	0

**ADDITIONAL ACTIVITY**

Court JP1				NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	July	Year	2022		
<b>1. Magistrate Warnings:</b>					
a. Class C Misdemeanors				0	
b. Class A and B Misdemeanors				0	0
c. Felonies				0	0
					<b>TOTAL</b>
<b>2. Arrest Warrants Issued:</b>					
a. Class C Misdemeanors					0
b. Class A and B Misdemeanors					0
c. Felonies					0
<b>3. Capiases Pro Fine Issued</b>					0
<b>4. Search Warrants Issued</b>					0
<b>5. Warrants for Fire, Health and Code Inspections Filed</b> (CCP, Art. 18.05)					0
<b>6. Examining Trials Conducted</b>					0
<b>7. Emergency Mental Health Hearings Held</b>					0
<b>8. Magistrate's Orders for Emergency Protection Issued</b>					0
<b>9. Magistrate's Orders for Ignition Interlock Device Issued</b> (CCP, Art. 17.441)					0
<b>10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond</b>					0
<b>11. Driver's License Denial, Revocation or Suspension Hearings Held</b> <i>(TC, Sec. 521.300)</i>					0
<b>12. Handgun License Denial, Revocation or Suspension Hearings Held</b> <i>(Govt. Code, Sec. 411.180)</i>					0
<b>13. Disposition of Stolen Property Hearings Held</b> (CCP, Ch. 47)					0
<b>14. Peace Bond Hearings Held</b>					0
<b>15. Inquests Conducted</b>					18
<b>16. Cases in Which Fine and Court Costs Satisfied by Community Service:</b>					
a. Partial Satisfaction					0
b. Full Satisfaction					0
<b>17. Cases in Which Fine and Court Costs Satisfied by Jail Credit</b>					2
<b>18. Cases in Which Fine and Court Costs Waived for Indigency</b>					2
<b>19. Amount of Fines and Court Costs Waived for Indigency</b>					\$248
<b>20. Fines, Court Costs and Other Amounts Collected:</b>					
a. Kept by County					\$42468
b. Remitted to State					\$9435
c. Total					\$51903

# Payment Report - Transaction/Adjustment Detail

TXWILLIAMSONPROD

Transaction Date: 07/01/2022 - 07/31/2022 Case Categories: Civil; Criminal; Family; Probate or Mental Health  
 Locations: JP1

Final Totals		Fee Totals	Transaction Totals
<b>Total Payments</b>		<b>52,960.73</b>	<b>52,960.73</b>
<b>Total Adjustments Impacting Payments</b>		<b>(270.00)</b>	<b>(270.00)</b>
<b>Final Fee Code Totals</b>		<b>52,690.73</b>	<b>52,690.73</b>
Tender Method Summary			
<b>Tender Types</b>	Cash	4,755.75	4,755.75
	Cashier's Check	606.00	606.00
	Check	3,953.03	3,953.03
	Credit Card	12,337.00	12,337.00
	E-File Credit Card	23,028.00	23,028.00
	Money Order	1,949.00	1,949.00
	Over-the-counter Credit Card	6,331.95	6,331.95

# Payment Report - G/L and Fund Summary

TXWILLIAMSONPROD

Transaction Date: 07/01/2022 - 07/31/2022 Case Categories: Civil; Criminal; Family; Probate or Mental Health  
 Locations: JP1

G/L Account	G/L Account Number	Fee Totals
<b>0100 - General Fund</b>		
01-0100-0000-207017 - Collections Agency Fee	L-004-1-01-0100-0000-207017: 01-0100-0000-207017 - Collections Agency Fee	79.93
01-0100-0000-209700 - JP COURTS-REFUNDS	L-004-1-01-0100-0000-209700: 01-0100-0000-209700 - JP COURTS-REFUNDS	108.00
01-0100-0000-341200 - Sheriff Fees (WILCO)	L-004-1-01-0100-0000-341200: 01-0100-0000-341200 - Sheriff Fees (WILCO)	8.05
01-0100-0000-341801 - FEES OF OFFICE, JP PCT-1	L-004-1-01-0100-0000-341801: 01-0100-0000-341801 - FEES OF OFFICE, JP PCT #1	7,975.03
01-0100-0000-341901 - CIVIL FEES/OFFICE, CONST 1	L-004-1-01-0100-0000-341901: 01-0100-0000-341901 - Fees of Office, Const. PCT #1	20,634.84
01-0100-0000-341911 - CRIMINAL FEES/OFFICE, CONST 1	L-004-1-01-0100-0000-341911: 01-0100-0000-341911 - Fees of Office, Crim. Const PCT #1	22.73
01-0100-0000-342860 -Time Payment Fee County 2.50	L-004-1-01-0100-0000-342860: 01-0100-0000-342860 - Time Payment Fee County 2.50	107.80
01-0100-0000-351301 - FINES, JP PCT-1	L-004-1-01-0100-0000-351301: 01-0100-0000-351301 - FINES, JP PCT #1	10,840.00
01-0100-0000-365103 Language Access Fund	L-004-1-01-0100-0000-365103: Language Access Fund	696.00
99-9999-9999-000003 - LOCAL Consolidated CC-Misd C	L-001-99999999999999: Liability Place Holder	975.18
<b>0100 - General Fund Total:</b>		<b>41,447.56</b>
<b>0360 - Courthouse Security Fund</b>		
01-0360-0000-341150 - COURTHOUSE SECURITY FEES	L-004-1-01-0360-0000-341150: 01-0360-0000-341150 - Courthouse Security Fees	4.83
<b>0360 - Courthouse Security Fund Total:</b>		<b>4.83</b>
<b>0361 - JP Security Fund</b>		
01-0361-0000-341151 - JP 1 SECURITY FEES	L-004-1-01-0361-0000-341151: 01-0361-0000-341151 - JP 1 SECURITY FEES	1.61
<b>0361 - JP Security Fund Total:</b>		<b>1.61</b>
<b>0365 - Child Safety Fund</b>		
01-0365-0000-341161 - JP CHILD SAFETY FEE	L-004-1-01-0365-0000-341161: 01-0365-0000-341161 - JP CHILD SAFETY FEE	25.00
<b>0365 - Child Safety Fund Total:</b>		<b>25.00</b>
<b>0370 - Alternate Dispute Resolution Fund</b>		
01-0370-0000-341170 - Alternate Dispute Resolution Fees	L-004-1-01-0370-0000-341170: 01-0370-0000-341170 - Alternate Dispute Resolution Fees	1,160.00
<b>0370 - Alternate Dispute Resolution Fund Total:</b>		<b>1,160.00</b>
<b>0372 - Justice Court Technology Fund</b>		
01-0372-0000-341141 - JP 1 TECHNOLOGY FEES	L-004-1-01-0372-0000-341141: 01-0372-0000-341141 - JP #1 TECHNOLOGY FEES	6.44
<b>0372 - Justice Court Technology Fund Total:</b>		<b>6.44</b>

# Payment Report - G/L and Fund Summary

TXWILLIAMSONPROD

Transaction Date: 07/01/2022 - 07/31/2022 Case Categories: Civil; Criminal; Family; Probate or Mental Health  
 Locations: JP1

G/L Account	G/L Account Number	Fee Totals
<b>0373 - JP-1 Truancy Program Fund</b>		
01-0373-0000-370000 - JP-1 Truancy Program Fees	L-004-1-01-0373-0000-370000: 01-0373-0000-370000 - JP-1 Truancy Program	8.05
<b>0373 - JP-1 Truancy Program Fund Total:</b>		<b>8.05</b>
<b>0399 - State Agency Fund</b>		
01-0399-0000-208031 - JP 1 Truancy Prev/Diversion - State	L-004-1-01-0399-0000-208031: 01-0399-0000-208031 - JP 1 Truancy Prev/Diversion - State	3.22
01-0399-0000-208160 - CCC FEES DUE TO STATE COMP	L-004-1-01-0399-0000-208160: 01-0399-0000-208160 - Consolidated Court Costs	64.36
01-0399-0000-208165 - CCC 01.2020 Fee's Due to State	L-004-1-01-0399-0000-208165: 01-0399-0000-208165 - State Con Court Cost LGC 133.102(a)(3)	4,256.71
01-0399-0000-208181 - State Consolidated Fee	L-004-0399-0000-208181: State Consolidated Fee	609.00
01-0399-0000-208235 - JURY SERVICE FEES DUE TO STATE	L-004-1-01-0399-0000-208235: 01-0399-0000-208235 - Jury Service Fee	6.44
01-0399-0000-208352 - CRIMINAL JUDICIAL SUPPORT DUE	L-004-1-01-0399-0000-208352: 01-0399-0000-208352 - Support of the Judiciary Fund	9.66
01-0399-0000-208400 - DPS ARREST FEES DUE TO STATE	L-004-1-01-0399-0000-208400: 01-0399-0000-208400 - Texas Highway Patrol Arrest Fees	80.00
01-0399-0000-208415 - MOVING VIOLATION FEE DUE TO ST	L-004-1-01-0399-0000-208415: 01-0399-0000-208415 - Moving Violation Fee Due to State	0.08
01-0399-0000-208426 - State Traffic Fine Due To State	L-004-1-01-0399-0000-208426: 01-0399-0000-208426 - State Traffic Fine Due To State	1,831.55
01-0399-0000-208703 - INDIGENT DEF FEES - DUE TO ST	L-004-1-01-0399-0000-208703: 01-0399-0000-208703 - Indigent Defense Fee	3.22
01-0399-0000-208850 - WEIGHT VIOLATION FINES DUE TO	L-004-1-01-0399-0000-208850: 01-0399-0000-208850 - Weight Violation Fines	2,573.00
<b>0399 - State Agency Fund Total:</b>		<b>9,437.24</b>
<b>JP BOND</b>		
01-0100-0000-207019 - JP1 Bond Liability Account	L-004-1-02-00002: JP1 Registry Bond Account Liability	600.00
<b>JP BOND Total:</b>		<b>600.00</b>
<b>Fee Totals for All Funds:</b>		<b>52,690.73</b>

# Payment Report - Fee Code Summary

TXWILLIAMSONPROD

Transaction Date: 07/01/2022 - 07/31/2022 Case Categories: Civil; Criminal; Family; Probate or Mental Health  
 Locations: JP1

Fee Code Summary									
Code Word	Description	Gross		Positive Adjustments		Negative Adjustments		Net	
		Amount	Number	Amount	Number	Amount	Number	Amount	Number
2020AFC1	Arrest Fee - Constable 1 CCP 102.011(a)(1), 102.011(e)	27.73	6	0.00	0	(5.00)	1	22.73	7
2020AFDPS	Arrest Fee - DPS CCP 102.011.(a)(1), 102.011(e)	80.00	16	0.00	0	0.00	0	80.00	16
2020AFSO	Arrest Fee - Sheriff's Office 102.011(a)(1), 102.011(e)	245.56	52	0.00	0	(5.00)	1	240.56	53
2020CCC	State Cons Court Cost LGC 133.102(a)(3)	4,380.71	74	0.00	0	(124.00)	2	4,256.71	76
2020CDF	Compliance Dismissal Fine	60.00	6	0.00	0	0.00	0	60.00	6
2020DSCM	Driving Safety Course Mandatory CCP 45.0511(f)(1)	110.00	11	0.00	0	(10.00)	1	100.00	12
2020LCCC-C	LOCAL Consolidated Court Cost LGC 134.103(a)	1,003.18	75	0.00	0	(28.00)	2	975.18	77
2020LTF	Local Traffic Fine (TC 542.403)	110.55	40	0.00	0	(3.00)	1	107.55	41
2020STF	State Traffic Fine (TC 542.4031)	1,842.47	40	0.00	0	(50.00)	1	1,792.47	41
2020TPF	Time Payment Fee CCP 102.030	107.80	10	0.00	0	0.00	0	107.80	10
AFSO	Arrest Fee - Sheriff's Office (CCP 102.011)	8.05	2	0.00	0	0.00	0	8.05	2
CB	Cash Bond	600.00	2	0.00	0	0.00	0	600.00	2
CCC	Consolidated Court Costs [Loc. Gov't Code, 133.102]	64.36	2	0.00	0	0.00	0	64.36	2
CCOP	Civil Copies	1.00	1	0.00	0	0.00	0	1.00	1
CERT	Certified Copy	11.25	4	0.00	0	0.00	0	11.25	4
CFINE	County Fine	10,885.00	64	0.00	0	(45.00)	1	10,840.00	65
CHS	Courthouse Security Fee (CCP 102.017)	4.83	2	0.00	0	0.00	0	4.83	2
CHSJC	JP Security Fee (CCP 102.017)	1.61	2	0.00	0	0.00	0	1.61	2
COLLFEE	Collection Agency Fee	79.93	1	0.00	0	0.00	0	79.93	1
CONT1	Constable Service Fee Pct #1	12,530.00	139	0.00	0	0.00	0	12,530.00	139
CSSF	Child Safety School Fee (CCP 102.014(c))	25.00	1	0.00	0	0.00	0	25.00	1
CVFEEOVER	Civil Overpayment Fee	108.00	2	0.00	0	0.00	0	108.00	2
DDF	Deferred Disposition Fee	1,347.00	10	0.00	0	0.00	0	1,347.00	10
DSC	Driver's Safety Course Fee (CCP 45.0511(f1))	6.17	1	0.00	0	0.00	0	6.17	1
IDF	Indigent Defense Fee (LGC 133.107)	3.22	2	0.00	0	0.00	0	3.22	2
JCTF	Justice Court Technology Fee (CCP 102.0173)	6.44	2	0.00	0	0.00	0	6.44	2
JFR	Jury Reimbursement Fee (CCP 102.0045)	6.44	2	0.00	0	0.00	0	6.44	2
JTP	Juvenile Truancy Program (CCP 102.0174)	8.05	2	0.00	0	0.00	0	8.05	2
JTPDC	Juvenile Truancy Prev/Diversion Due to County (CCP 102.015)	1.61	2	0.00	0	0.00	0	1.61	2

# Payment Report - Fee Code Summary

TXWILLIAMSONPROD

Transaction Date: 07/01/2022 - 07/31/2022 Case Categories: Civil; Criminal; Family; Probate or Mental Health  
 Locations: JP1

Fee Code Summary									
Code Word	Description	Gross		Positive Adjustments		Negative Adjustments		Net	
		Amount	Number	Amount	Number	Amount	Number	Amount	Number
JTPDS	Juvenile Truancy Prev/Diversion Due to State (CCP 102.015)	1.61	2	0.00	0	0.00	0	1.61	2
JURY	Jury Fee	22.00	1	0.00	0	0.00	0	22.00	1
JUSFC	Judicial Support Fund - County (LGC 133.105)	0.97	2	0.00	0	0.00	0	0.97	2
JUSFS	Judicial Support Fund - State (LGC 133.105)	8.69	2	0.00	0	0.00	0	8.69	2
MISCOP	Miscellaneous Copy Fees	7.00	2	0.00	0	0.00	0	7.00	2
MVF	Moving Violation Fee (CCP 102.022)	0.08	1	0.00	0	0.00	0	0.08	1
SB41CDRF	County Dispute Resolution fund - LGC 135.157	1,160.00	235	0.00	0	0.00	0	1,160.00	235
SB41JCSF	Justice Court Support Fund	5,800.00	235	0.00	0	0.00	0	5,800.00	235
SB41LAF	Language Access Fund - LGC 135.155	696.00	235	0.00	0	0.00	0	696.00	235
SB41SCF	State Consolidated Fee	609.00	31	0.00	0	0.00	0	609.00	31
SFMCWV	State Fine - Motor Carrier Weight Violation	2,573.00	5	0.00	0	0.00	0	2,573.00	5
STFS	State Traffic Fine Due To State (HB2048)	39.08	1	0.00	0	0.00	0	39.08	1
UFA	Uniform Traffic Act (TC 542.403)	2.34	1	0.00	0	0.00	0	2.34	1
WEXEC	Writ of Execution	5.16	3	0.00	0	0.00	0	5.16	3
WPOSS	Writ of Possession	265.00	55	0.00	0	0.00	0	265.00	55
WSF1	JP1 - Writ Service Fee	8,104.84	58	0.00	0	0.00	0	8,104.84	58
Fee Code Summary Totals		Gross		Positive Adjustments		Negative Adjustments		Net	
		Amount	Number	Amount	Number	Amount	Number	Amount	Number
		52,960.73	1,442	0.00	0	(270.00)	10	52,690.73	1,452

**Commissioners Court - Regular Session**

17.

**Meeting Date:** 08/23/2022

Appointment of Deputy Constable for Precinct 2

**Submitted For:** Cynthia Long

**Submitted By:** Willaim Beechinor, Commissioner Pct. #2

**Department:** Commissioner Pct. #2

**Agenda Category:** Consent

**Information**

**Agenda Item**

Consider and take appropriate action on the appointment of Adam G. Crews as Deputy Constable to fill a vacant position in the Precinct 2 Constable's Office.

**Background**

Constable Jeff Anderson is appointing Adam G. Crews to the open position of Deputy Constable in the Precinct 2 Constable's Office. Adam G. Crews is a licensed Texas Peace Officer with over 21 years of law enforcement experience. Adam G. Crews and his wife are residents of Williamson County. Adam G. Crews has successfully completed all background checks for employment.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Willaim Beechinor

Final Approval Date: 08/16/2022

**Reviewed By**

Becky Pruitt

**Date**

08/16/2022 02:09 PM

Started On: 08/08/2022 12:32 PM

**Commissioners Court - Regular Session**

18.

**Meeting Date:** 08/23/2022

Confirmation of Appointment for Constable Pct. 3

**Submitted By:** Patrick Hurley, Constable Pct. #3

**Department:** Constable Pct. #3

**Agenda Category:** Consent

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**Information**

**Agenda Item**

Discuss and consider confirming the appointment of Bill Pascoe as a Pct. 3 Deputy Constable.

**Background**

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Patrick Hurley

Final Approval Date: 08/11/2022

**Reviewed By**

Becky Pruitt

**Date**

08/11/2022 11:26 AM

Started On: 08/11/2022 10:25 AM

**Commissioners Court - Regular Session**

19.

**Meeting Date:** 08/23/2022

Emergency Service Districts Annual Audit Reports

**Submitted For:** Bill Gravell

**Submitted By:** Andrea Schiele, County Judge

**Department:** County Judge

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on accepting and receiving annual audit reports from Emergency Service Districts located within Williamson County in accordance with Health & Safety Code Sec. 775.082.

**Background**

The Emergency Services Districts located in Williamson County are submitting their annual audit reports in accordance with: Health & Safety Code Sec. 775.082. Audit of District in Less Populous Counties. (b) A district shall prepare and file with the commissioners court of each county that contains any part of the district on or before June 1 of each year an audit report of the district's fiscal accounts and records. The audit shall be performed and the report shall be prepared at the expense of the district. The county auditor, with the approval of the commissioners court, shall adopt rules relating to the format of the audit and report. If a district is located in more than one county, the county auditors, with the approval of the commissioners court of each county in which the district is located, shall adopt uniform rules relating to the format of the audit and report.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

- WCESD 1 - Jollyville
- WCESD 2 - Sam Bass
- WCESD 3 - Hutto
- WCESD 4 - Liberty Hill
- WCESD 5 - Jarrell
- WCESD 6 - Weir
- WCESD 7 - Florence
- WCESD 8 - Georgetown
- WCESD 9 - Round Rock
- WCESD 10 - Coupland-Thrall
- WCESD 11 - Cedar Park
- WCESD 12 - Cedar Park

**Form Review**

**Inbox**

County Judge Exec Asst. (Originator)  
 Form Started By: Andrea Schiele  
 Final Approval Date: 08/16/2022

**Reviewed By**

Becky Pruitt

**Date**

08/16/2022 02:36 PM  
 Started On: 08/16/2022 01:19 PM

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1**

**AUDITED FINANCIAL STATEMENTS**

**AND SUPPLEMENTAL SCHEDULES**

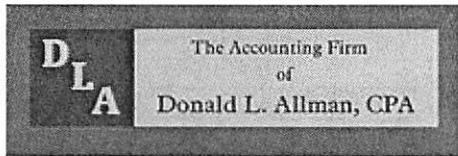
**AND INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1**

**TABLE OF CONTENTS**

Independent Auditor’s Report	1-2
Management’s Discussion and Analysis	3-10
Statement of Net Position	11
Statement of Activities	12
Balance Sheet – Governmental Funds	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17- 24
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) General Fund	25
Notes to Required Supplementary Information	26
<i>Government Auditing Standards</i> Report on Internal Control over Financial Reporting and on Compliance and Other Matters—with No Material Weaknesses, Significant Deficiencies, or Reportable Instances of Noncompliance or Other Matters Identified	27-28



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## Independent Auditor's Report

To the Board of Directors  
Williamson County Emergency Services District No. 1

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County Emergency Services District No. 1 ("the ESD") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the ESD's basic financial statements as listed in the table of contents.

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.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County ESD No. 1 as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 – 10 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Donald L. Allman, CPA

Georgetown, Texas  
May 9, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Our discussion and analysis of the Williamson County Emergency Services District No. 1's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please review it in conjunction with the transmittal letter and the District's basic financial statements, which begin on page 11.

**FINANCIAL HIGHLIGHTS**

Total net position increased \$409,457 from 2021.

The District had \$2,617,925 in expenses related to governmental activities with \$3,027,382 in program revenues to cover the cost of these programs. Excess funds increase the reserve balance.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 11-12) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 13. These statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most financially significant funds.

**Reporting the District as a Whole**

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins on page 11. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer that question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in that. You can think of the District's net position, the difference between assets, what the District owns, and liabilities, what the District owes, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's jurisdiction, the availability of capital projects, and continuing local governmental support to assess the overall health of the District.

**Reporting the District's Most Significant Funds Major Funds**

Fund Financial Statements -General

Our analysis of the District's major funds begins on page 13. The Fund financial statements begin on page 13 and provide detailed information about the most significant funds-not the District as a whole. Some funds are required to be established by State law. The District only has governmental funds.

*Governmental Funds:* The District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation beside the fund financial statements, if applicable.

*Notes to the Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 17-24 of this report.

*Other information:* In addition to the basic financial statements and accompanying notes, this report also presents budget to actual statements and schedules which can be found on pages 25-26 of this report.

## THE DISTRICT AS A WHOLE

The District's total net position changed from a year ago, increasing from \$9,339,365 to \$9,748,822. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Net position of the District's activities increased 4.4% or \$409,457. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased from \$7,526,164 to \$6,811,445. Restricted Fund Balance remained \$1,000,000.

**Table 1**  
**Summary of Net Position**

	2021	2020	\$ Change	% Change
Cash and Current Assets	6,878,655	\$ 7,714,647	\$ (835,992)	-10.8%
Property & Sales Taxes Rec.	1,031,221	910,995	\$ 120,226	100.0%
Capital Assets	1,937,377	813,201	1,124,176	138.2%
<b>Total Assets</b>	<b>\$ 9,847,253</b>	<b>\$ 9,438,843</b>	<b>\$ 408,410</b>	<b>4.3%</b>
Current Liabilities	\$ 1,441	\$ 3,038	\$ (1,597)	-100.0%
Long-Term Obligations	96,990	96,440	550	0.0%
<b>Total Liabilities</b>	<b>\$ 98,431</b>	<b>\$ 99,478</b>	<b>\$ (1,047)</b>	<b>-100.0%</b>
Net Position:				
Net Investment in Capital				
Assets	\$ 1,937,377	\$ 813,201	1,124,176	138.2%
Restricted	1,000,000	1,000,000	-	0.0%
Unrestricted	6,811,445	7,526,164	(714,719)	-9.5%
<b>Total Net Assets</b>	<b>\$ 9,748,822</b>	<b>\$ 9,339,365</b>	<b>\$ 409,457</b>	<b>4.4%</b>

**Table 2**  
**Summary of Changes in Net Position for 2021**  
**Compared With 2020 Activity**

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Program Revenues:</b>				
Property Taxes	\$ 1,954,502	\$ 1,827,751	\$ 126,751	6.9%
Sales Taxes	894,719	710,293	184,426	26.0%
Wilco Revenues	33,837	13,460	20,377	151.4%
Other income	122,806	3,893	118,913	3054.5%
Interest & Investment Income	21,518	72,244	(50,726)	-70.2%
<b>Total Revenues</b>	<u>\$ 3,027,382</u>	<u>\$ 2,627,641</u>	<u>\$ 399,741</u>	<u>15.2%</u>
<b>Program Expenses:</b>				
General Government	\$ 2,617,925	\$ 2,118,160	\$ (499,765)	23.6%
Other (Income)/Expense	-	-	-	
<b>Total Expenses</b>	<u>\$ 2,617,925</u>	<u>\$ 2,118,160</u>	<u>\$ (499,765)</u>	<u>23.6%</u>
<b>Net Position</b>				
Increase / (Decrease)	<u>\$ 409,457</u>	<u>\$ 509,481</u>	<u>\$ (100,024)</u>	<u>-19.6%</u>

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total cost less revenues generated by activities). The net cost shows the financial burden that was placed on the District by each of these functions.

**Table 3**  
**Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
General Government	\$ 2,617,925	\$ 2,118,160	\$ 2,617,925	\$ 2,118,160
Other Expense	-	-	-	-
<b>Total Expenses</b>	<u>\$ 2,617,925</u>	<u>\$ 2,118,160</u>	<u>\$ 2,617,925</u>	<u>\$ 2,118,160</u>

The decrease in general government expenses from 2020 to 2021 of \$499,765 can be attributed to increases in the Jollyville VFD contract.

**THE DISTRICT'S FUND'S**

**Table 4  
Change In Year End Fund Balance**

	2021	2020	\$ Change	% Change
Net Investment in Capital Asset	\$ 1,937,377	\$ 813,201	\$ 1,124,176	138.2%
Restricted	1,000,000	1,000,000	-	0.0%
Unrestricted	6,811,445	7,526,164	(714,719)	-9.5%
<b>Total Governmental Balances</b>	<b>\$ 9,748,822</b>	<b>\$ 9,339,365</b>	<b>\$ 409,457</b>	<b>4.4%</b>

The 138.2% increase in Capital Assets is due to a new fire truck, F250, SCBA equipment, and improvements. Restricted net assets remain \$1,000,000 due to the Board of Directors not incorporating any changes.

The 9.5% decrease in the Unrestricted fund balance can be attributed to increased expenses.

Table 5 presents a summary of governmental fund revenues for the 2020 fiscal year and the amounts and percentages of increases and decreases in relation to the prior year.

**Table 5  
Total Governmental Fund Revenues**

Revenue Source	2021	% of Total	Increase or (Decrease) Over 2020	% Increase / (Decrease)
Property taxes	1,954,502	64.6%	126,751	6.9%
Sales taxes	894,719	29.6%	184,426	26.0%
Other income	122,806	4.06%	118,913	883.5%
Wilco Income	33,837	1.1%	20,377	151.4%
Investment Income	21,518	0.7%	(50,726)	-70.2%
<b>Total</b>	<b>\$ 3,027,382</b>	<b>100.0%</b>	<b>\$ 399,741</b>	<b>15.2%</b>

The 6.9% increase in Property Tax revenues is primarily due to increases in the property tax base, the tax rate did not change.

The 26% increase in sales taxes is primarily due to a increase in sales revenues in the area. Interest rates decreased slightly, and continue to stay low, and did not fluctuate significantly during the year.

Table 6 presents the General Fund budget and the difference between the original budget and final budget for fiscal year 2021. Table 7 discusses the variance between the final budget and the actual results for the year.

**Table 6**  
**Original and Final Budget**  
**Budgeted Amounts**

	<u>Original</u>	<u>Final</u>	<u>Variance</u>
<b>Revenues:</b>			
Property Taxes	\$ 1,743,690	\$ 1,743,690	\$ -
Sales Taxes	500,000	500,000	-
Wilco Income	13,000	13,000	-
Interest Income	-	-	-
Other Income	-	-	-
<b>Total Revenues</b>	<b><u>\$ 2,256,690</u></b>	<b><u>\$ 2,256,690</u></b>	<b><u>\$ -</u></b>
<b>Expenditures:</b>			
Current:			
Contracts for EMS & Firefighting	\$ 1,712,400	\$ 1,712,400	\$ -
Insurance	55,200	55,200	-
Utilities	19,500	19,500	-
Diesel, Gasoline & Oil	15,500	15,500	-
Vehicle maintenance & repair	52,000	52,000	-
County Appraisal District cost	11,000	11,000	-
County Tax Assessor-Collector	3,000	3,000	-
Audit cost & Legal fees&Sales tax	15,000	15,000	-
Building repair, maintenance, equip	33,400	33,400	-
Investment Advisory Agreement	1,800	1,800	-
Training & other expenses	106,100	106,100	-
<b>Total Expenditures</b>	<b><u>\$ 2,024,900</u></b>	<b><u>\$ 2,024,900</u></b>	<b><u>\$ -</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>\$ 231,790</u></b>	<b><u>\$ 231,790</u></b>	<b><u>\$ -</u></b>
<b>Original versus Final Budget</b>			

There were no differences between original and final budgeted amounts for 2021.

**Final Budget versus Actual Results**

The variance in **Property Tax** revenues is due to the District increasing its overall property tax valuation due to rising property values.

**Table 7  
Final Budget Versus Actual Results  
General Fund**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Property Taxes	\$ 1,743,690	\$ 1,954,502	\$ 210,812
Sales Taxes	500,000	894,719	394,719
Wilco Income	13,000	33,837	20,837
Investment Income	-	21,518	21,518
Other Income	-	122,806	122,806
<b>Total Revenues</b>	<b><u>\$ 2,256,690</u></b>	<b><u>\$ 3,027,382</u></b>	<b><u>\$ 770,692</u></b>

**Final Budget Versus Actual Results**

**Expenditures:**

Contracts for EMS & Firefighting	\$ 1,712,400	\$ 1,679,782	\$ 32,618
Miscellaneous	98,500	43,311	\$ 55,189
Insurance	55,200	64,596	(9,396)
Utilities & communications	19,500	15,390	4,110
Diesel, Gasoline & Oil	15,500	19,417	(3,917)
Vehicle maintenance & repair	52,000	33,825	18,175
Training	\$ 7,600	11,642	(4,042)
County Appraisal District cost	\$ 11,000	10,223	777
County Tax Assessor-Collector	3,000	-	3,000
Audit, Legal, Sales Tax, Admin	15,000	49,813	(34,813)
Building repair, maintenance, equip	33,400	98,348	(64,948)
Depreciation	-	578,608	(578,608)
Investment Advisor, Sales Tax	1,800	12,970	(11,170)
<b>Total Expenditures</b>	<b><u>\$ 2,024,900</u></b>	<b><u>\$ 2,617,925</u></b>	<b><u>\$ (593,025)</u></b>

**Excess (Deficiency) of  
Revenues Over (Under)**

<b>Expenditures</b>	<b><u>\$ 231,790</u></b>	<b><u>\$ 409,457</u></b>	<b><u>\$ 177,667</u></b>
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The variance in **General Government** expenditures is due to the increase in the contract services.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At year-end, the District had \$1,937,377 invested in equipment, trucks and building. This amount represents a \$1,124,176, net increase over the last year, which is due to a new fire truck, F250 pickup, SCBA equipment, and fence and AC improvements.

### **Debt Administration**

At fiscal year-end, the District had \$0 in loans payable or long-term debt outstanding.

## **ECONOMIC FACTORS**

The District operates solely in Williamson County and has since its inception. About 69% of the District's revenue comes from property taxes. The District's budgeting process must continue to work as closely as possible with the Williamson County Tax Assessor's office in order to meet the financial obligations of the District. The City of Austin is annexing parts of the WCESD # 1 service area which could decrease property tax revenues.

It is important that the District is able to succeed in carrying out its day-to-day operations and continue to be able to meet its financial obligations as well. The additional apparatus and equipment are vital to providing the best fire protection and EMT services to the citizens of the District.

## **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Treasurer, 9218 Anderson Mill Road, Austin, TX 78729.

Treasurer  
Williamson County Emergency Services District # 1

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1

STATEMENT OF NET POSITION

DECEMBER 31, 2021

**Assets:**

Current Assets:

Cash and Cash Equivalents	\$ 6,878,655
Property Taxes & Sales Tax Receivable	1,031,221
<b>Total Current Assets</b>	<b>\$ 7,909,876</b>

Non-Current Assets:

Capital Assets:

Building, Equipment & Trucks, Net of Accumulated Depreciation	\$ 1,937,377
---	--------------

<b>Total Non-Current Assets</b>	<b>\$ 1,937,377</b>
---------------------------------	---------------------

<b>Total Assets</b>	<b>\$ 9,847,253</b>
---------------------	---------------------

**Liabilities:**

Current Liabilities:

Accounts Payable	\$ 1,441
Unearned Revenue-Property Taxes	96,990
Payroll Taxes, Insurance & Retirement Payable	-
Current Portion of Long-Term Debt	-

<b>Total Current Liabilities</b>	<b>\$ 98,431</b>
----------------------------------	------------------

Non-Current Liabilities:

Notes & Leases Payable	\$ -
------------------------	------

<b>Total Liabilities</b>	<b>\$ 98,431</b>
--------------------------	------------------

**Net Position:**

Net Investment in Capital Assets	\$ 1,937,377
Restricted for Debt Service, Fire Station, Apparatus & Regular Reserve	1,000,000
Unrestricted	6,811,445
<b>Total Net Position</b>	<b>\$ 9,748,822</b>

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>	<b><u>Net Revenue and Change in Net Position Primary Governmental Activities</u></b>
Governmental Activities:			
General Government	2,617,925	\$ 2,972,027	\$ 354,102
Other Income/Expense	-	-	-
Total Governmental Activities	<u>\$ 2,617,925</u>	<u>\$ 2,972,027</u>	<u>\$ 354,102</u>
	General Revenues:		
	Unrestricted Interest Earnings		\$ 21,518
	Wilco Revenues		<u>33,837</u>
	Total General Revenues		\$ 55,355
	Change in Net Position		\$ 409,457
	Net Position - Beginning		<u>9,339,365</u>
	Prior Period Adjustment		-
	Net Position - Ending		<u>\$ 9,748,822</u>

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1

BALANCE SHEET – GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	<u>General</u>	<u>Total Governmental Funds</u>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 6,878,655	\$ 6,878,655
Property & Sales Taxes Receivable	1,031,221	1,031,221
<b>Total Assets</b>	<b><u>\$ 7,909,876</u></b>	<b><u>\$ 7,909,876</u></b>
 <b>Liabilities and Fund Balances</b>		
Liabilities:		
Accounts Payable	\$ 1,441	\$ 1,441
Unearned Revenue Property Tax	951,940	951,940
Payroll Taxes, Insurance & Retirement Payable	-	-
<b>Total Liabilities</b>	<b><u>\$ 953,381</u></b>	<b><u>\$ 953,381</u></b>
 <b>Fund Balances</b>		
Nonspendable	\$ -	\$ -
Restricted		
Unassigned	6,956,495	6,956,495
<b>Total Fund Balances</b>	<b><u>\$ 6,956,495</u></b>	<b><u>\$ 6,956,495</u></b>
 <b>Total Liabilities and Fund Balances</b>	 <b><u>\$ 7,909,876</u></b>	 <b><u>\$ 7,909,876</u></b>

See accompanying notes to financial statements.

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET  
ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2021**

Total fund balance – total governmental funds	\$ 6,956,495
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds.	\$ 1,937,377
The current portion of property taxes receivable is not included in governmental activities due to receivables not being included in governmental activities.	\$ -
Unearned Revenues are not reported in governmental funds	\$ 854,950
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	\$ -
Net position of governmental activities	<u>\$ 9,748,822</u>

See accompanying notes to financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES – GOVERNMENTAL FUNDS**

**DECEMBER 31, 2021**

	<b><u>General</u></b>	<b><u>Total Governmental Funds</u></b>
<b><u>Revenues:</u></b>		
Property Taxes	\$ 1,843,439	\$ 1,843,439
Sales Taxes	894,719	894,719
Wilco Revenues	33,837	33,837
Miscellaneous	122,806	122,806
Interest Earnings	21,518	21,518
<b>Total Revenues</b>	<b><u>\$ 2,916,319</u></b>	<b><u>\$ 2,916,319</u></b>
<b><u>Expenditures:</u></b>		
Current:		
General Government	\$ 2,039,317	\$ 2,039,317
Capital Outlay	1,702,784	1,702,784
Debt Service:		
Principal	-	-
Interest	-	-
<b>Total Expenditures</b>	<b><u>\$ 3,742,101</u></b>	<b><u>\$ 3,742,101</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (825,782)</b>	<b>\$ (825,782)</b>
<b>Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Changes in Fund Balances</b>	<b>\$ (825,782)</b>	<b>\$ (825,782)</b>
<b>Fund Balances - Beginning</b>	<b>\$ 7,782,277</b>	<b>\$ 7,782,277</b>
<b>Fund Balances - Ending</b>	<b><u>\$ 6,956,495</u></b>	<b><u>\$ 6,956,495</u></b>

See accompanying notes to the financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net change in fund balance - total governmental funds \$ (825,782)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation (578,608) was less than capital outlays (1,702,784) in the current period. \$ 1,124,176

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes not collected	\$ 951,390
Less: Prior year	840,327
Balance	<u>\$ 111,063</u>

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. \$ -

Prior Period Adjustment \$ -

Changes in net position of governmental activities \$ 409,457

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Williamson County Emergency Services District No. 1 (the District) is a governmental unit of the State of Texas that was formed in September of 1995. The entity is responsible for providing fire and emergency services in Williamson County, Texas. The District provides fire and emergency medical services to a certain geographic portion of Williamson County including Jollyville, Texas, an unincorporated area located in Williamson County. The District was created and operates under Article III, Section 48-3, of the Texas Constitution for the protection of human life and health as provided by that Act. The District's operations are governed by the Texas Health and Safety Code, Chapter 775 Emergency Services Districts.

The accompanying statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues primarily consist of Ad Valorem taxes received from the County's appraisal district.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the District receives cash.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the District except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Texas and the bylaws of the District.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within thirty-one days of fiscal year-end. Under the modified accrual basis, only interest is considered to be both measurable and available at fiscal year-end. Non-exchange transactions, in which the District receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**C. Cash and Cash Equivalents**

Y

Cash and equivalents include all highly-liquid investments with a maturity of three months or less at the date of purchase. During 2019-2020, cash and cash equivalents accounts were limited to Frost Bank, and Certificates of Deposit with East West Bank. The District also has investments with TexPool, Federal Agency Coupon Securities, and Commercial Paper.

**D. Restricted Assets**

Restricted assets are cash and cash equivalents whose use is limited by legal requirements. The District's Board of Directors voted to establish reserve and restricted accounts in 2012-2013 for Equipment and Contingencies in the amounts of \$500,000 each. Another \$500,000 is reserved for Debt Service and the Fire Station Reserve, and WCESD # 1 currently does not have any outstanding debt.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. **Capital Assets**

General capital assets generally result from expenditures in the governmental funds. These assets are reported on the government-wide statement of net position and in the General Fund. All capital assets are recorded at cost and updated for additions and retirements during the year. The District does possess building infrastructure. Other capital assets consist of fire-fighting & EMT equipment and fire trucks. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not.

F. **Reservations of Fund Balance**

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available expendable resources and therefore, are not available for appropriations or expenditures in the governmental fund balance sheet. Unreserved fund balance indicates that portion of fund equity, which is available for appropriations, in future periods. Fund equity reserves have been established for Equipment and Contingencies. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

G. **Net Position**

Net Position presents the difference between assets and liabilities in the statement of net assets. Net position invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net position is reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

**H. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**I. Accrued Liabilities**

The District reports accrued liabilities on the statement of net assets. The District reports accounts payable of \$1,441 during 2021.

**NOTE 2 – TAX REVENUES**

The District's tax revenue is collected by County of Williamson, Texas, (the County) under the provisions of a tax collection agreement signed September, 1995. Under the agreement, the County is responsible for making the calculations necessary for the District to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code and collecting the appropriate tax. The County periodically remits the collected taxes to the District. The agreement may be terminated by either party on written notice, but neither party has expressed an interest in terminating the agreement. The County provides the District with written reports necessary to keep the District advised of all financial information affecting the District. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable on or before January 31 of the following year. All unpaid taxes become delinquent February 1 of the following year. The District pays the County for its tax collection activity in four quarterly payments, which totaled \$10,223 USD for 2021. The amount is determined by the County based on an amount per each parcel of taxable property, or account taxable by the District. The tax rate for WCESD # 1 for 2021 is \$.10 per \$100 valuation of property. The total adjusted original tax roll was \$1,954,502 on \$195,450,216 valuation. Property taxes receivable at 12/31/21 total \$961,297 with \$951,940 being current and \$9,357 being delinquent.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

Cash resources of several individual funds are combined to form a pool of cash and investments. In addition, investments are separately held by a number of individual funds. Statutes require the classification of funds held by the District into three categories.

Category 1 consists of “active” funds – those funds required to be kept in “cash” or “near cash” status for immediate use by the District. Such funds must be maintained either as cash in the District Treasury or in depository accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of “inactive” funds – those funds not required for use within the current two-year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of “interim” funds – those funds not needed for immediate use, but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States Treasury notes, bills, bonds or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States.
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**A. Deposits**

At year-end the carrying amount of the District's deposits was \$6,878,655 and the bank balance was \$6,878,655. Federal depository insurance coverage totals \$250,000. The deposits were classified as category 1, collateralized, as defined by GASB Statement 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements. Securities pledged as collateral for Williamson County Emergency Services District No. 1 at December 31, 2021 totaled \$6,869,193

**NOTE 4 - GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for the year ended December 31, 2021:

Property & Equipment	At 12/31/21
Anderson Mill Renovations	1,474,612.00
Anderson Mill Station	333,076.00
Portable Building	7,508.00
Trucks & Equipment	5,278,262.00
Furniture & Fixtures	54,375.00
Land, Anderson Mill Road	10.00
Accumulated Depreciation	<u>(5,210,466.00)</u>
Net Property & Equipment	<u>1,937,377.00</u>

Depreciation expense for the year ended 12/31/21 was \$578,608.

**NOTE 5 - CONTINGENCIES**

As of December 31, 2021, the District did not have any material pending litigation or potential non-disclosed liabilities.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) GENERAL FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Property Taxes	\$ 1,743,690	\$ 1,743,690	\$ 1,843,439	\$ 99,749
Sales Taxes	500,000	500,000	894,719	394,719
Other Income	-	-	122,806	122,806
Wilco Income	13,000	13,000	33,837	20,837
Investment Earnings	-	-	21,518	21,518
<b>Total Revenues</b>	<b><u>\$ 2,256,690</u></b>	<b><u>\$ 2,256,690</u></b>	<b><u>\$ 2,916,319</u></b>	<b><u>\$ 659,629</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	\$ 2,024,900	\$ 2,026,900	\$ 2,039,317	\$ (12,417)
Capital Outlay	-	-	1,702,784	(1,702,784)
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 2,024,900</u></b>	<b><u>\$ 2,026,900</u></b>	<b><u>\$ 3,742,101</u></b>	<b><u>\$ (1,715,201)</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>\$ 231,790</u></b>	<b><u>\$ 229,790</u></b>	<b><u>\$ (825,782)</u></b>	<b><u>\$ (1,055,572)</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 231,790</b>	<b>\$ 229,790</b>	<b>\$ (825,782)</b>	
<b>Fund Balances - Beginning</b>	<b><u>\$ 7,782,277</u></b>	<b><u>\$ 7,782,277</u></b>	<b><u>\$ 7,782,277</u></b>	
<b>Fund Balances - Ending</b>	<b><u>\$ 8,014,067</u></b>	<b><u>\$ 8,012,067</u></b>	<b><u>\$ 6,956,495</u></b>	

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 1**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Budgetary Process**

The budgetary process is prescribed by the provisions of the Texas Constitution and entails the preparation of budgetary documents within an established timeline. Legally, the Texas Constitution does not strictly impose a requirement on the District to follow the budgetary process but the District chose to follow the budgetary process. The major documents prepared are an estimated budget with revenues and expenditures. The level of budgetary control is at the object level for the District. The budget is not amended for modifications or changes during the year. All expenditures are approved by the Board beforehand.

1. **Estimated Resources**

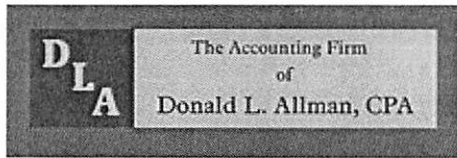
As part of the District's budgetary process, the Board approves the official estimated resources. The official estimated resources state the projected revenue for the District. The estimated revenue is calculated from information from the Williamson County Appraisal District. The budget is not revised or amended for increases or decreases in estimated revenues.

2. **Appropriations**

Estimated appropriations are prepared for the annual budget. All appropriations, no matter how small or how large, still must be approved by the Board before remittance, whether or not they were included in the budget.

3. **Budgetary Basis of Accounting**

The District's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary process, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures are recorded when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting on the governmental fund statements and on the full accrual basis on the government-wide statements. See page 14 for a reconciliation between governmental funds and GAAP basis net equity fund balance.



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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 Board of Directors  
Williamson County ESD # 1

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County ESD # 1 as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Williamson County ESD # 1's basic financial statements, and have issued our report thereon dated May 9, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Williamson County ESD # 1's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County ESD # 1's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County ESD # 1's internal control.

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 a combination of deficiencies, in internal control, 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County ESD #1's financial statements are free from 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*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Donald L. Allman, CPA

Georgetown, TX  
May 9, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**WILLIAMSON COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**DECEMBER 31, 2021**

**McCALL GIBSON SWEDLUND BARFOOT PLLC**  
Certified Public Accountants

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

**WILLIAMSON COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2021**

## TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR’S REPORT	1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS	4-8
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET	9
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION	10
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE	11
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES	12
NOTES TO THE FINANCIAL STATEMENTS	13-24
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-GENERAL FUND	26
OTHER SUPPLEMENTARY INFORMATION	
COMPUTATION OF NET LONG-TERM DEBT PER CAPITA	28
LISTING OF THE NUMBER OF EMERGENCY RESPONSES MADE WITHIN AND OUTSIDE THE DISTRICT	29
SCHEDULE OF INSURANCE AND BONDING COVERAGE	30
STATEMENT OF ACTIVITIES – SAM BASS FIRE DEPARTMENT	31
TAXES LEVIED AND RECEIVABLE	32-33
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES – GENERAL FUND – FIVE YEARS	34-35
BOARD OF COMMISSIONERS AND CONSULTANTS	36-37

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Williamson County Emergency  
Services District No. 2  
Williamson County, Texas

**Opinions**

We have audited the accompanying financial statements of the governmental activities and major fund of Williamson County Emergency Services District No. 2 (the "District") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

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

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide an assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



McCall Gibson Swedlund Barfoot PLLC  
Certified Public Accountants  
Houston, Texas

April 21, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Management's discussion and analysis of Williamson County Emergency Services District No. 2's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the District's financial statements.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The basic financial statements include: (1) combined fund financial statements and government-wide financial statements and (2) notes to the financial statements. The combined fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Fund Balance Sheet and (2) the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. This report also includes required and other supplementary information in addition to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective like that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position includes all the District's assets, liabilities and deferred inflows and outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

**FUND FINANCIAL STATEMENTS**

The combined statements also include 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 District has one governmental fund type. The General Fund accounts for resources not accounted for in another fund, property tax revenues, costs of assessing and collecting taxes, and general expenditures.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**FUND FINANCIAL STATEMENTS (Continued)**

Governmental funds are reported in each of the financial statements. The focus in the fund financial statements provides a distinctive view of the District's governmental fund. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

**NOTES TO THE FINANCIAL STATEMENTS**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

**OTHER INFORMATION**

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") and other supplementary information. The budgetary comparison schedule is included as RSI for the General Fund.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities and deferred inflows of resources by \$6,144,715 as of December 31, 2021.

A portion of the District's net position reflects its net investment in capital assets (buildings, vehicles and equipment less any debt used to acquire those assets that is still outstanding). The District uses these assets to provide for firefighting and emergency services.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

The following is a comparative analysis of government-wide changes in net position:

	Summary of Changes in the Statement of Net Position		
	2021	2020	Change Positive (Negative)
Current and Other Assets	\$ 7,063,453	\$ 6,244,374	\$ 819,079
Capital Assets (Net of Accumulated Depreciation)	6,764,854	6,950,899	(186,045)
Total Assets	<u>\$ 13,828,307</u>	<u>\$ 13,195,273</u>	<u>\$ 633,034</u>
Long -Term Liabilities	\$ 3,680,810	\$ 4,237,444	\$ 556,634
Other Liabilities	220,804	287,823	67,019
Total Liabilities	<u>\$ 3,901,614</u>	<u>\$ 4,525,267</u>	<u>\$ 623,653</u>
Deferred Inflows of Resources	\$ 3,781,978	\$ 3,401,994	\$ (379,984)
Net Position:			
Net Investment in Capital Assets	\$ 2,907,142	\$ 2,473,174	\$ 433,968
Unrestricted	3,237,573	2,794,838	442,735
Total Net Position	<u>\$ 6,144,715</u>	<u>\$ 5,268,012</u>	<u>\$ 876,703</u>

The following table provides a summary of the District's operations for the years ended December 31, 2021, and December 31, 2020.

	Summary of Changes in the Statement of Activities		
	2021	2020	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 3,400,244	\$ 3,292,103	\$ 108,141
Mutual Aid Revenues	28,905	28,031	874
Other Revenues	21,063	53,551	(32,488)
Total Revenues	<u>\$ 3,450,212</u>	<u>\$ 3,373,685</u>	<u>\$ 76,527</u>
Expenses for Services	<u>2,573,509</u>	<u>3,562,275</u>	<u>988,766</u>
Change in Net Position	\$ 876,703	\$ (188,590)	\$ 1,065,293
Net Position, Beginning of Year	<u>5,268,012</u>	<u>5,456,602</u>	<u>(188,590)</u>
Net Position, End of Year	<u>\$ 6,144,715</u>	<u>\$ 5,268,012</u>	<u>\$ 876,703</u>

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS**

The District's General Fund fund balance as of December 31, 2021, was \$3,249,595, an increase of \$443,686 from the prior year. This increase was primarily due to property tax revenues and operating revenues exceeding operating expenditures and capital costs.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Commissioners annually adopts an unappropriated budget for the General Fund and amended the budget during the current fiscal year. Actual revenues were \$108,030 more than amended budgeted revenues. Actual expenditures were \$325,605 more than amended budgeted expenditures.

**CAPITAL ASSETS**

Capital assets as of December 31, 2021, total \$6,764,854 (net of accumulated depreciation) and include buildings, vehicles and equipment. Significant capital asset events during the current fiscal year included purchase of vehicle.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2021	2020	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 209,694	\$ 209,694	\$
Capital Assets, Net of Accumulated Depreciation:			
Buildings and Improvements	5,699,504	5,880,324	(180,820)
Firefighting Vehicles and Equipment	855,656	860,881	(5,225)
Total Net Capital Assets	\$ 6,764,854	\$ 6,950,899	\$ (186,045)

Additional information on the District's capital assets can be found in Note 6 of this report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**LONG-TERM DEBT ACTIVITY**

At the end of the current fiscal year, the District had total long-term debt payable of \$3,857,712. The District paid off the capital lease payable with an early payment in current year. The changes in the debt position of the District during the fiscal year ended December 31, 2021, are summarized as follows:

Capital Lease Payable, January 1, 2021	\$ 449,898
Less: Capital Lease Principal Paid	<u>449,898</u>
Capital Lease Payable, December 31, 2021	<u><u>\$ -0-</u></u>
Note Payable, January 1, 2021	\$ 4,027,827
Less: Note Principal Paid	<u>170,115</u>
Note Payable, December 31, 2021	<u><u>\$ 3,857,712</u></u>

**CONTACTING THE DISTRICT'S MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Williamson County Emergency Services District No. 2, 16248 Great Oaks Drive, Round Rock, TX 78681.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**DECEMBER 31, 2021**

	General Fund	Adjustments	Statement of Net Position
<b>ASSETS</b>			
Cash	\$ 5,958	\$	\$ 5,958
Investments	5,618,516		5,618,516
Receivables:			
Property Taxes	1,414,885		1,414,885
Penalty and Interest on Delinquent Taxes		12,440	12,440
Accrued Interest	6,406		6,406
Other	199		199
Prepaid Costs	5,049		5,049
Land		209,694	209,694
Capital Assets (Net of Accumulated Depreciation)		6,555,160	6,555,160
<b>TOTAL ASSETS</b>	<b>\$ 7,051,013</b>	<b>\$ 6,777,294</b>	<b>\$ 13,828,307</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,996	\$	\$ 2,996
Accrued Interest Payable		40,906	40,906
Long-Term Liabilities:			
Note Payable Within One Year		176,902	176,902
Note Payable After One Year		3,680,810	3,680,810
<b>TOTAL LIABILITIES</b>	<b>\$ 2,996</b>	<b>\$ 3,898,618</b>	<b>\$ 3,901,614</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	\$ 3,798,422	\$ (16,444)	\$ 3,781,978
<b>FUND BALANCE</b>			
Nonspendable -			
Prepaid Costs	\$ 5,049	\$ (5,049)	\$
Unassigned	3,244,546	(3,244,546)	_____
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,249,595</b>	<b>\$ (3,249,595)</b>	<b>\$ - 0 -</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 7,051,013</b>		
<b>NET POSITION</b>			
Net Investment in Capital Assets		\$ 2,907,142	\$ 2,907,142
Unrestricted		3,237,573	3,237,573
<b>TOTAL NET POSITION</b>		<b>\$ 6,144,715</b>	<b>\$ 6,144,715</b>

The accompanying notes to the financial statements are an integral part of this report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**RECONCILIATION OF THE GOVERNMENTAL FUND**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

Total Fund Balance - Governmental Funds	\$	3,249,595
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Land, construction in progress and capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental fund.		6,764,854
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Deferred inflows of resources related to property tax revenues and uncollected penalty and interest revenues on delinquent taxes for the 2020 and prior tax levies became part of recognized revenues in the governmental activities of the District.		28,884
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Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental fund. These liabilities at year-end consist of:

Accrued Interest Payable	\$ (40,906)	
Notes Payable Within One Year	(176,902)	
Notes Payable After One Year	<u>(3,680,810)</u>	<u>(3,898,618)</u>

Total Net Position - Governmental Activities	\$	<u>6,144,715</u>
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The accompanying notes to the financial statements are an integral part of this report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Property Taxes	\$ 3,404,397	\$ (4,153)	\$ 3,400,244
Mutual Aid Revenues	28,905		28,905
Penalty and Interest	7,766	(790)	6,976
Investment Revenues	14,033		14,033
Miscellaneous Revenues	54		54
<b>TOTAL REVENUES</b>	<u>\$ 3,455,155</u>	<u>\$ (4,943)</u>	<u>\$ 3,450,212</u>
<b>EXPENDITURES/EXPENSES</b>			
Service Operations:			
District Services - Sam Bass Fire			
Department	\$ 2,000,000	\$	\$ 2,000,000
Accounting and Auditing Fees	37,659		37,659
Appraisal District Fees	19,166		19,166
Commissioner Fees	8,000		8,000
Legal Fees-General	3,360		3,360
Legal Fees-Delinquent Tax Collections	1,260		1,260
Tax Assessor/Collector Fees	2,487		2,487
Depreciation		277,092	277,092
Other	54,978		54,978
Capital Outlay	91,047	(91,047)	
Debt Service:			
Capital Lease Principal	449,898	(449,898)	
Note Principal	170,115	(170,115)	
Capital Lease Interest	12,789	(2,189)	10,600
Note Interest	160,710	(1,803)	158,907
<b>TOTAL EXPENDITURES/EXPENSES</b>	<u>\$ 3,011,469</u>	<u>\$ (437,960)</u>	<u>\$ 2,573,509</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 443,686	\$ (443,686)	\$
<b>CHANGE IN NET POSITION</b>		876,703	876,703
<b>FUND BALANCE/NET POSITION - JANUARY 1, 2021</b>	<u>2,805,909</u>	<u>2,462,103</u>	<u>5,268,012</u>
<b>FUND BALANCE/NET POSITION - DECEMBER 31, 2021</b>	<u>\$ 3,249,595</u>	<u>\$ 2,895,120</u>	<u>\$ 6,144,715</u>

The accompanying notes to the financial  
statements are an integral part of this report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net Change in Fund Balance - Governmental Fund	\$	443,686
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
Governmental funds report tax revenues when collected. However, in the government-wide financial statements, revenues are recorded in the accounting period for which the taxes are levied.		(4,153)
Governmental funds report penalty and interest revenues on delinquent property taxes when collected. However, in the government-wide financial statements, revenues are recorded when penalty and interest are assessed.		(790)
Governmental funds do not account for depreciation. However, in the government-wide financial statements, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.		(277,092)
Governmental funds report capital asset purchases as expenditures in the period purchased. However, in the government-wide financial statements, capital assets are increased by new purchases that meet the District's threshold for capitalization, and are owned and maintained by the District. All other capital asset purchases are expensed in the Statement of Activities.		91,047
Governmental funds report principal payments on long-term liabilities as expenditures. However, in the government-wide financial statements, principal payments decrease long-term liabilities and the Statement of Activities is not affected.		620,013
Governmental funds report interest payments on capital leases and notes as expenditures in the year paid. However, in the Statement of Net Position, interest is accrued on leases and notes through fiscal year-end.		<u>3,992</u>
Change in Net Position - Governmental Activities	\$	<u>876,703</u>

The accompanying notes to the financial statements are an integral part of this report.

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**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 1. CREATION OF DISTRICT**

Williamson County Rural Fire Prevention District No. 2 was created November 3, 1987, under Chapter 794 of the Health and Safety Code. At an election held on August 9, 1997, voters approved to convert the District to an emergency services district. Effective September 8, 1997, the District became Williamson County Emergency Services District No. 2 (the “District”). The District now operates under Chapter 775 of the Health and Safety Code. The District was established to provide operating and capital funds for the contracting of fire protection services to the residents of the District.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”).

The District is a political subdivision of the State of Texas governed by an appointed board. GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District’s financial statement as component units.

Financial Statement Presentation

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”).

GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Financial Statement Presentation (Continued)

- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenues and expenses in the government-wide Statement of Activities.

Fund Financial Statements

As discussed above, the District's fund financial statements are combined with the government-wide financial statements. The fund financial statements include a Governmental Fund Balance Sheet and a Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Governmental Funds

The District has one governmental fund; therefore, it is a major fund.

General Fund - To account for resources not required to be accounted for in another fund, property tax revenues, costs of assessing and collecting taxes and general expenditures.

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues reported in governmental funds to be available if they are collectible within 60 days after year-end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District and recorded as revenues include the 2020 tax levy collections during the period October 1, 2020, to December 31, 2021, and taxes collected from January 1, 2021, to December 31, 2021, for all prior tax levies. The 2021 tax levy has been fully deferred to meet the District’s planned expenditures in the 2022 fiscal year.

Capital Assets

Capital assets, which include land, buildings and equipment, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their acquisition value on the date donated. Repairs and maintenance are recorded as an expenditure in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Capital Assets (Continued)

All capital assets are capitalized if they have an original cost of \$5,000 or more and a useful life of at least two years. Depreciation is calculated on each class of depreciable property using no salvage value and the straight-line method of depreciation. Estimated useful lives are as follows:

	Years
Buildings and Improvements	40
Firefighting Vehicles	5-15
Equipment	4-15
Office Equipment and Furnishings	2-10

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District’s Board of Directors. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents the original and revised budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Commissioners are wages subject to federal income tax withholding for payroll tax purposes only.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets, liabilities, and deferred inflows and outflows of resources associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Governmental Fund Balance Sheet, and the reported fund balance provides an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in the governmental fund are classified using the following hierarchy:

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Measurement Focus (Continued)

*Nonspendable:* amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted:* amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District does not have any restricted fund balances.

*Committed:* amounts that can be spent only for purposes determined by a formal action of the Board of Commissioners. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.

*Assigned:* amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances. The District does not have any assigned fund balances.

*Unassigned:* all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Recently Issued Accounting Pronouncements

In June 2017, GASB issued GASB Statement No. 87, *Leases*, effective for fiscal years beginning after June 15, 2021. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended December 31, 2022.

**NOTE 3. TAX LEVY**

During the year ended December 31, 2021, the District levied an ad valorem tax at the rate of \$0.10 per \$100 of assessed valuation, which resulted in a tax levy of \$3,781,978 on the adjusted taxable valuation of \$3,781,978,170 for the 2021 tax year.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes are levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

**NOTE 4. DEPOSITS AND INVESTMENTS**

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year-end, the carrying amount of the District's deposits was \$3,365,958 and the bank balance was \$3,367,455.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 4. DEPOSITS AND INVESTMENTS (Continued)**

Deposits (Continued)

The bank balance was fully covered by federal depository insurance.

The carrying values of the deposits are included in the Governmental Funds and the Statement of Net Position at December 31, 2021, as listed below:

	Cash	Certificates of Deposit	Total
GENERAL FUND	\$ 5,958	\$ 3,360,000	\$ 3,365,958

Investments

Under Texas law, the District is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District’s financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The District’s investments must be made “with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.” No person may invest District funds without express written authority from the Board of Commissioners.

Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District’s investment policy may be more restrictive than the Public Funds Investment Act.

The District invests in TexPool, an external investment pool that is not SEC-registered. The Texas Comptroller of Public Accounts has oversight of the pool. Federated Investors, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures all its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool. Certificates of deposit are valued at acquisition cost at the date of purchase.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 4. DEPOSITS AND INVESTMENTS (Continued)**

Investments (Continued)

As of December 31, 2021, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities in Years			
		Less Than 1	1-5	6-10	More Than 10
<u>GENERAL FUND</u>					
TexPool	\$ 2,258,516	\$ 2,258,516	\$	\$	\$
Certificates of Deposit	<u>3,360,000</u>	<u>3,360,000</u>			
<b>TOTAL INVESTMENTS</b>	<u>\$ 5,618,516</u>	<u>\$ 5,618,516</u>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At December 31, 2021, the District’s investment in TexPool was rated AAAM by Standard and Poor’s. The District also manages credit risk by investing in certificates of deposit covered by FDIC coverage.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investments in TexPool to have a maturity of less than one year due to the fact the share position can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value. The District also manages interest rate risk by investing in certificates of deposit with maturities of approximately one year or less.

**NOTE 5. FIRE PROTECTION SERVICES**

The District has contracted with Sam Bass Fire Department (the “Department”) to provide fire protection and suppression services to the residents of the District. The term of the current agreement is from December 25, 2013, through December 31, 2014, and will continue on a year-to-year basis unless terminated by either party upon 90 days written notice to the other party. Under the terms of the agreement, the Department agrees to provide fire prevention, protection and fighting services as well as an emergency medical first responder program to all the residents and commercial interests within the geographic area of the District and those requesting mutual aid.

The District agrees to reimburse the Department for the actual allowable costs incurred in performance of this contract. The contract amount is annually established and budgeted by the District after consultation with the Department concerning its needs. The District agrees to pay the Department on a monthly basis. The District will not reimburse the Department for costs in excess of the amount that is established and budgeted annually. During the current fiscal year, the District paid \$2,000,000 to the Department.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 5. FIRE PROTECTION SERVICES (Continued)**

Title to all property owned or acquired by the Department will remain with the Department, but in the event of dissolution of the Department, any equipment or property acquired with District funds will revert to the District.

**NOTE 6. CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended December 31, 2021:

	January 1, 2021	Increases	Decreases	December 31, 2021
<b>Capital Assets Not Being Depreciated</b>				
Land and Land Improvements	\$ 209,694	\$ - 0 -	\$ - 0 -	\$ 209,694
<b>Capital Assets Subject to Depreciation</b>				
Buildings and Improvements	\$ 7,196,136	\$	\$	\$ 7,196,136
Firefighting Vehicles and Equipment	3,284,442	91,047		3,375,489
<b>Total Capital Assets Subject to Depreciation</b>	<b>\$ 10,480,578</b>	<b>\$ 91,047</b>	<b>\$ - 0 -</b>	<b>\$ 10,571,625</b>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	\$ 1,315,812	\$ 180,820	\$	\$ 1,496,632
Firefighting Vehicles and Equipment	2,423,561	96,272		2,519,833
<b>Total Accumulated Depreciation</b>	<b>\$ 3,739,373</b>	<b>\$ 277,092</b>	<b>\$ - 0 -</b>	<b>\$ 4,016,465</b>
<b>Total Depreciable Capital Assets, Net of Accumulated Depreciation</b>	<b>\$ 6,741,205</b>	<b>\$ (186,045)</b>	<b>\$ - 0 -</b>	<b>\$ 6,555,160</b>
<b>Total Capital Assets, Net of Accumulated Depreciation</b>	<b>\$ 6,950,899</b>	<b>\$ (186,045)</b>	<b>\$ - 0 -</b>	<b>\$ 6,764,854</b>

**NOTE 7. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and errors and omissions for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**NOTE 8. LEASES**

Capital Lease

On October 13, 2017, the District executed a capital lease agreement with Frost Bank, in the amount of \$731,806, for the purchase of a Pierce Pumper Truck. Lease payments and related interest of \$82,089 were due annually each October 25 beginning October 25, 2017. In current year, an early payment of \$462,687, which included principal of \$449,898 and interest of \$12,789 was made to pay off the balance of the capital lease. The District's incremental borrowing rate was 2.65%. Assets under this lease total \$731,806 at December 31, 2021. Accumulated depreciation through December 31, 2021 was \$139,010.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 8. LEASES (Continued)**

The following is a summary of transactions regarding the capital lease for the year ended December 31, 2021:

Capital Lease Payable, January 1, 2021	\$ 449,898
Less: Capital Lease Principal Paid	<u>449,898</u>
Capital Lease Payable, December 31, 2021	<u><u>\$ -0-</u></u>

Operating Leases

The land located at 16248 Great Oaks Drive, which is owned by Sam Bass Volunteer Fire Department, Inc., is leased to the District for 30 years expiring February 28, 2032. Rent is \$1.00 per year. The leased premises shall be specifically used for emergency services and related activities only.

The land located at 17503/17505 Great Oaks Drive, also known as 1001 Great Oaks Drive, which is owned by Sam Bass Volunteer Fire Department, Inc., is leased to the District for 99 years expiring November 20, 2112. Lease payments of \$1.00 are payable in advance.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 9. NOTE PAYABLE**

On September 20, 2017, the District executed a note with Government Capital Corporation, in the amount of \$4,500,000. Proceeds were used to construct Station No. 3. The interest rate is 3.99%. Note payments and interest of \$330,825 are due annually on September 25, beginning September 25, 2019 and ending September 25, 2037.

The following is a summary of transactions regarding the note payable for the year ended December 31, 2021:

Note Payable, January 1, 2021	\$ 4,027,827
Less: Note Principal Paid	<u>170,115</u>
Note Payable, December 31, 2021	<u><u>\$ 3,857,712</u></u>
Note Payable:	
Due Within One Year	\$ 176,902
Due After One Year	<u>3,680,810</u>
Note Payable, December 31, 2021	<u><u>\$ 3,857,712</u></u>

As of December 31, 2021, debt service requirements on the note are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 176,902	\$ 153,923	\$ 330,825
2023	183,960	146,864	330,824
2024	191,300	139,524	330,824
2025	198,933	131,891	330,824
2026	206,871	123,954	330,825
2027-2031	1,164,953	489,171	1,654,124
2032-2036	1,416,662	237,462	1,654,124
2037	318,131	12,693	330,824
	<u><u>\$ 3,857,712</u></u>	<u><u>\$ 1,435,482</u></u>	<u><u>\$ 5,293,194</u></u>

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 10. MUTUAL AID AGREEMENT**

The District entered into an agreement with Williamson County, Texas, and the following Williamson County Emergency Services Organizations (“ESO”): Williamson County Emergency Service Districts Nos. 1, 3, 4, 5, 6, 7, 8, 9 and 10, the City of Cedar Park, Texas, the City of Georgetown, Texas, the City of Leander, Texas, the City of Round Rock, Texas, the City of Taylor, Texas, the Bartlett Volunteer Fire Department, the Coupland Volunteer Fire Department, the Florence Volunteer Fire Department, the Granger Volunteer Fire Department, the Jarrell Volunteer Fire Department, the Jollyville Volunteer Fire Department, the Sam Bass Volunteer Fire Department, the Taylor Volunteer Fire Department, the Thrall Volunteer Fire Department and the Weir Volunteer Fire Department. To ensure that the ESOs are treated equally while providing emergency services that are needed by individuals in the county, Williamson County and the ESOs agree to establish minimum services that must be provided by each agency. The initial term of this agreement is deemed to be effective as of October 1, 2010 through September 20, 2011 and shall automatically renew each year unless notice not to renew is sent to all other parties at least 90 days prior to last day of the then current term.

Each ESO agrees and acknowledges that Williamson County Emergency Medical Services will be the 911 emergency medical services provider within each ESOs jurisdiction. The ESOs will operate a first responder program under the Williamson County Medical Director and participate in jointly developed quality assurance and quality improvement programs, credentialing programs and training programs. As part of this agreement, emergency medical service supplies will be exchanged between Williamson County and the ESOs on a one-for-one basis used on a medical call. In consideration of this agreement, Williamson County agrees to reimburse each ESO an amount of money based on the following reimbursement formula: 1) \$200 for each square mile of an ESOs district, plus 2) \$0.70 for each person that resides in the district covered by the ESO; paid annually in two installments. The amount of the reimbursement will be adjusted annually taking into account population changes. During the current year, the District received \$28,905 from Williamson County related to this agreement.

**NOTE 11. ECONOMIC UNCERTAINTIES**

On March 11, 2020, the World Health Organization declared the COVID-19 virus a global pandemic. Since that time, the District has not experienced any decrease in property values, unusual tax delinquencies, or interruptions to service as a result of COVID-19. The District will continue to carefully monitor the situation and evaluate the financial statement impact, if any, that results from the pandemic.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

**REQUIRED SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2021**

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Property Taxes	\$ 3,303,060	\$ 3,303,060	\$ 3,404,397	\$ 101,337
Mutual Aid Revenues	14,000	14,400	28,905	14,505
Penalty and Interest	3,000	4,650	7,766	3,116
Investment Revenues	50,015	25,015	14,033	(10,982)
Miscellaneous Revenues			54	54
<b>TOTAL REVENUES</b>	<u>\$ 3,370,075</u>	<u>\$ 3,347,125</u>	<u>\$ 3,455,155</u>	<u>\$ 108,030</u>
<b>EXPENDITURES</b>				
Services Operations:				
District Services - Sam Bass Fire				
Department	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$
Accounting and Auditing Fees	43,750	43,750	37,659	6,091
Appraisal District Fees	20,000	20,000	19,166	834
Commissioner Fees	7,500	7,500	8,000	(500)
Legal Fees-General	2,500	2,500	3,360	(860)
Legal Fees-Delinquent Tax Collections		450	1,260	(810)
Tax Assessor/Collector Fees	2,500	2,500	2,487	13
Other	43,225	44,250	54,978	(10,728)
Capital Outlay	160,000	152,000	91,047	60,953
Debt Service:				
Capital Lease Principal	70,167	70,167	449,898	(379,731)
Note Principal	170,115	170,115	170,115	
Capital Lease Interest	11,922	11,922	12,789	(867)
Note Interest	160,710	160,710	160,710	
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,692,389</u>	<u>\$ 2,685,864</u>	<u>\$ 3,011,469</u>	<u>\$ (325,605)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (322,314)</u>	<u>\$ 661,261</u>	<u>\$ 443,686</u>	<u>\$ (217,575)</u>
<b>FUND BALANCE - JANUARY 1, 2021</b>	<u>2,805,909</u>	<u>2,805,909</u>	<u>2,805,909</u>	
<b>FUND BALANCE - DECEMBER 31, 2021</b>	<u>\$ 2,483,595</u>	<u>\$ 3,467,170</u>	<u>\$ 3,249,595</u>	<u>\$ (217,575)</u>

See accompanying independent auditor's report.

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**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

**OTHER SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2021**

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**COMPUTATION OF NET LONG-TERM DEBT PER CAPITA**  
**DECEMBER 31, 2021**  
**(UNAUDITED)**

Long-Term Debt at December 31, 2021	\$ 3,857,712
Less: Amount in Debt Service Fund	_____
Net Long-Term Debt at December 31, 2021	\$ 3,857,712
Estimated District Population*	30,047
Net Long-Term Debt Per Capita at December 31, 2021	\$ 128.39

\* Williamson County Geographic Information Systems - 2021

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**LISTING OF THE NUMBER OF EMERGENCY**  
**RESPONSES MADE WITHIN AND OUTSIDE THE DISTRICT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(UNAUDITED)**

Number of emergency responses made within the District	1,633
Number of emergency responses made outside of the District	<u>148</u>
Total emergency responses	<u><u>1,781</u></u>

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**SCHEDULE OF INSURANCE AND BONDING COVERAGE**  
**DECEMBER 31, 2021**

Type of Coverage	From To	Amount of Coverage	Insurer/Name
TAX COLLECTOR BOND Tim Hunsberger	04/17/21 04/17/22	\$ 2,000,000	The Cincinnati Insurance Company
PUBLIC EMPLOYEE DISHONESTY BLANKET BOND Per Employee	10/28/21 10/28/22	\$ 250,000	National Union Fire Insurance Company of Pittsburgh, Pa.
GENERAL LIABILITY General Aggregate Per Occurrence	10/28/21 10/28/22	\$ 3,000,000 1,000,000	National Union Fire Insurance Company of Pittsburgh, Pa.
MANAGEMENT LIABILITY General Aggregate Per Occurrence	10/28/21 10/28/22	\$ 3,000,000 1,000,000	National Union Fire Insurance Company of Pittsburgh, Pa.
EXCESS LIABILITY General Aggregate Per Occurrence	10/28/21 10/28/22	\$ 2,000,000 1,000,000	National Union Fire Insurance Company of Pittsburgh, Pa.
HIRED AND NON-OWNED AUTOMOBILE LIABILITY Combined Single Limit	10/28/21 10/28/22	\$ 1,000,000	National Union Fire Insurance Company of Pittsburgh, Pa.
PROPERTY COVERAGE Buildings Contents	10/28/21 10/28/22	\$ 9,020,511 5,408	National Union Fire Insurance Company of Pittsburgh, Pa.

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**STATEMENT OF ACTIVITIES**  
**SAM BASS FIRE DEPARTMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(UNAUDITED)**

REVENUES	
Williamson County Emergency Services District No. 2	\$ 2,000,000
Williamson County Emergency Services District No. 9	217,679
Inspection Fees	938
Rent	4,200
Interest Revenues	156
Miscellaneous Revenues	56,311
<b>TOTAL REVENUES</b>	<b><u>\$ 2,279,284</u></b>
EXPENSES	
Administration	\$ 367,312
Apparatus	107,145
Building & Grounds	147,264
Communications	11,558
OPS Supply & Equipment	109,451
Payroll Expenses	2,187,236
Training	10,129
Other	2,637
<b>TOTAL EXPENSES</b>	<b><u>\$ 2,942,732</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (663,448)</b>
NET ASSETS - January 1, 2021	<u>1,844,477</u>
NET ASSETS - December 31, 2021	<b><u><u>\$ 1,181,029</u></u></b>

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
TAXES LEVIED AND RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Property Taxes	
TAXES RECEIVABLE - JANUARY 1, 2021	\$ 1,195,236	
Adjustments to Beginning Balance	(1,749)	\$ 1,193,487
Original 2021 Tax Levy	\$ 3,771,739	
Adjustment to 2021 Tax Levy	10,239	3,781,978
 TOTAL TO BE ACCOUNTED FOR		 \$ 4,975,465
 TAX COLLECTIONS:		
Prior Years	\$ 1,177,043	
Current Year	2,383,537	3,560,580
 TAXES RECEIVABLE - DECEMBER 31, 2021		 \$ <u>1,414,885</u>
 TAXES RECEIVABLE BY YEAR:		
2021		\$ 1,398,441
2020		3,075
2019		1,730
2018		1,653
2017		1,391
2016		1,358
2015		1,362
2014		1,232
2013		1,207
2012		627
2011 and prior		2,809
 TOTAL TAXES RECEIVABLE BY YEAR		 \$ <u>1,414,885</u>

See accompanying independent's auditor report.

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**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
TOTAL PROPERTY VALUATIONS, NET	<u>\$ 3,781,978,170</u>	<u>\$ 3,401,836,820</u>	<u>\$ 3,306,994,660</u>	<u>\$ 3,172,234,750</u>
TAX RATE PER \$100 VALUATION	<u>\$ 0.10</u>	<u>\$ 0.10</u>	<u>\$ 0.10</u>	<u>\$ 0.10</u>
ADJUSTED TAX LEVY*	<u>\$ 3,781,978</u>	<u>\$ 3,401,994</u>	<u>\$ 3,307,218</u>	<u>\$ 3,172,410</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>63.02 %</u>	<u>99.91 %</u>	<u>99.95 %</u>	<u>99.95 %</u>

\* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied.

See accompanying independent's auditor report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES**  
**GENERAL FUND – FIVE YEARS**

	Amounts		
	2021	2020	2019
<b>REVENUES</b>			
Property Taxes	\$ 3,404,397	\$ 3,289,237	\$ 3,164,068
Mutual Aid Revenues	28,905	28,031	27,057
Penalty and Interest	7,766	6,748	5,653
Investment Revenues	14,033	44,366	106,571
Miscellaneous Revenues	54	123	110
<b>TOTAL REVENUES</b>	<b>\$ 3,455,155</b>	<b>\$ 3,368,505</b>	<b>\$ 3,303,459</b>
<b>EXPENDITURES</b>			
Services Operations:			
District Services - Sam Bass Fire			
Department	\$ 2,000,000	\$ 3,000,000	\$ 2,450,000
Accounting and Auditing Fees	37,659	35,994	38,000
Appraisal District Fees	19,166	19,614	18,836
Commissioner Fees	8,000	9,500	9,800
Legal Fees-General	3,360	1,581	999
Legal Fees-Delinquent Tax Collections	1,260	1,496	1,149
Tax Assessor/Collector Fees	2,487	2,390	2,387
Other	54,978	48,908	54,612
Capital Outlay	91,047	61,110	127,461
Debt Service:			
Capital Lease Principal	449,898	68,356	66,591
Note Principal	170,115	163,587	157,311
Capital Lease Interest	12,789	13,734	15,498
Note Interest	160,710	167,237	173,514
Debt Issuance Costs			
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,011,469</b>	<b>\$ 3,593,507</b>	<b>\$ 3,116,158</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER (UNDER) EXPENDITURES</b>	<b>\$ 443,686</b>	<b>\$ (225,002)</b>	<b>\$ 187,301</b>
<b>OTHER FINANCING SOURCES</b>			
Capital Lease Proceeds	\$	\$	\$
Note Proceeds			
Proceeds from Sale of Assets			
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ - 0 -</b>	<b>\$ - 0 -</b>	<b>\$ - 0 -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 443,686</b>	<b>\$ (225,002)</b>	<b>\$ 187,301</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,805,909</b>	<b>3,030,911</b>	<b>2,843,610</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,249,595</b>	<b>\$ 2,805,909</b>	<b>\$ 3,030,911</b>

See accompanying independent auditor's report.

		Percentage of Total Revenues						
2018	2017	2021	2020	2019	2018	2017		
\$ 3,010,989	\$ 2,775,600	98.6 %	97.7 %	95.8 %	95.8 %	97.9 %		
26,083	25,138	0.8	0.8	0.8	0.8	0.9		
4,958	6,463	0.2	0.2	0.2	0.2	0.2		
101,354	27,413	0.4	1.3	3.2	3.2	1.0		
37	19							
<u>\$ 3,143,421</u>	<u>\$ 2,834,633</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>		
\$ 2,044,167	\$ 1,890,592	57.9 %	89.0 %	74.2 %	65.0 %	66.7 %		
37,675	39,135	1.1	1.1	1.1	1.2	1.4		
18,838	18,534	0.6	0.6	0.6	0.6	0.6		
5,050	4,450	0.2	0.3	0.3	0.2	0.1		
954	2,004	0.1				0.1		
911	807							
2,387	2,388	0.1	0.1	0.1	0.1	0.1		
32,244	30,980	1.6	1.5	1.6	1.0	1.1		
4,364,973	1,080,731	2.6	1.8	3.9	138.9	38.1		
64,872	82,089	13.0	2.0	2.0	2.1	2.9		
151,275	61,659	4.9	4.9	4.8	4.8	2.2		
17,217		0.4	0.4	0.5	0.5			
179,550	240	4.7	5.0	5.2	5.7			
	7,750					0.3		
<u>\$ 6,920,113</u>	<u>\$ 3,221,359</u>	<u>87.2 %</u>	<u>106.7 %</u>	<u>94.3 %</u>	<u>220.1 %</u>	<u>113.6 %</u>		
<u>\$ (3,776,692)</u>	<u>\$ (386,726)</u>	<u>12.8 %</u>	<u>(6.7) %</u>	<u>5.7 %</u>	<u>(120.1) %</u>	<u>(13.6) %</u>		
\$	\$ 731,806							
	4,500,000							
	35,000							
<u>\$ - 0 -</u>	<u>\$ 5,266,806</u>							
\$ (3,776,692)	\$ 4,880,080							
6,620,302	1,740,222							
<u>\$ 2,843,610</u>	<u>\$ 6,620,302</u>							

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**BOARD OF COMMISSIONERS AND CONSULTANTS**  
**DECEMBER 31, 2021**

District Mailing Address - Williamson County Emergency Services District No. 2  
16248 Great Oaks Drive  
Round Rock, TX 78681

District Telephone Number - (512) 255-0100

<u>Commissioners</u>	<u>Term of Office Appointed Expires</u>	<u>Fees of Office for the year ended December 31, 2021</u>	<u>Expense Reimbursement for the year ended December 31, 2021</u>	<u>Title</u>
Thomas E. Nanninga	01/01/21 12/31/22	\$ 2,800	\$ 198	President
Russell Strahan	01/01/20 12/31/21	\$ 1,100	\$ -0-	Vice President
Darryl Pool	01/01/20 12/31/21	\$ 1,700	\$ -0-	Secretary
Tim Hunsberger	01/01/20 12/31/21	\$ 800	\$ -0-	Treasurer
Jordan Baltazor	01/01/21 12/31/22	\$ 1,600	\$ -0-	Assistant Secretary/ Treasurer

The limit on fees of office that a Commissioner may receive is set by the Health and Safety Code-Chapter 775. Effective September 1, 2017, a Commissioner is entitled to receive compensation in the same manner and amount as are provided by Section 49.060 of the Texas Water Code, currently \$7,200 per fiscal year. The above fees of office and expense reimbursements are the amounts paid to a Commissioner during the District's current fiscal year.

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**BOARD OF COMMISSIONERS AND CONSULTANTS**  
**DECEMBER 31, 2021**

<b>Consultants:</b>	<u>Date Hired</u>	<u>Fees for the year ended December 31, 2021*</u>	<u>Title</u>
Dietz & Jarrard, P.C.	02/26/14	\$ 3,360	Attorney
McCall Gibson Swedlund Barfoot PLLC	01/16/14	\$ 13,100	Auditor
Municipal Accounts & Consulting, L.P.	03/22/12	\$ 24,559	Bookkeeper
McCreary, Veselka, Bragg & Allen	1989	\$ 1,260	Delinquent Tax Attorney
Mark M. Burton	03/22/12	\$ -0-	Investment
Ghia Lewis		\$ -0-	Officers
Williamson County Tax Assessor/Collector	Legislative Action	\$ 2,487	Tax Assessor/ Collector

\* Accrual basis

See accompanying independent auditor's report.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**

**AUDITED FINANCIAL STATEMENTS**

**AND SUPPLEMENTAL SCHEDULES**

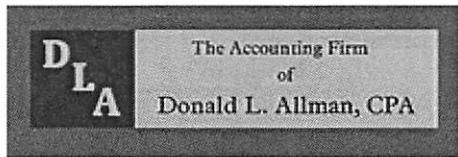
**AND INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**

**TABLE OF CONTENTS**

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-10
Statement of Net Position	11
Statement of Activities	12
Balance Sheet – Governmental Funds	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17- 35
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) General Fund	37
Notes to Required Supplementary Information	38
Schedule of Changes in Net Pension Liability and Related Ratios	39
Schedule of Contributions and Related Notes	40
Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	41-42



Donald L. Allman, CPA, PC  
4749 Williams Dr., Ste. 322  
Georgetown, Texas 78633  
Phone: 512-422-3700  
Fax: 512-240-5460  
Email: dallman@donallmancpa.com

## Independent Auditor's Report

To the Board of Directors

Williamson County Emergency Services District No. 3

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County Emergency Services District No. 3 "the ESD", as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the ESD's basic financial statements as listed in the table of contents.

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.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County ESD No. 3 as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and the schedule of contributions on pages 3–10 and 38-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of the Williamson County ESD # 3's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Williamson County ESD # 3's internal control over financial reporting and compliance

  
Donald L. Allman, CPA

Georgetown, Texas  
December 13, 2021

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Our discussion and analysis of the Williamson County Emergency Services District No. 3's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please review it in conjunction with the transmittal letter and the District's basic financial statements, which begin on page 11.

**FINANCIAL HIGHLIGHTS**

Total net position increased \$2,310,170 which represents an increase from 2020.

The District expended \$53,173 on communication equipment, \$132,377 on apparatus and fire fighting equipment, \$505,508 in construction in progress building improvements, and \$20,242 in fire fighting equipment and furniture during fiscal year ending September 30, 2021.

The District had \$6,739,161 in expenses related to governmental activities with \$9,378,502 in program revenues to cover the cost of these programs. The excess revenues were kept to increase the cash balance and unrestricted net position.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 11-12) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 13. These statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most financially significant funds.

**Reporting the District as a Whole**

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins on page 11. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer that question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position, the difference between assets, what the District owns, and liabilities, what the District owes, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's jurisdiction, the availability of capital projects, and continuing local governmental support to assess the overall health of the District.

**Reporting the District's Most Significant Funds Major Funds**

Fund Financial Statements -General

Our analysis of the District's major funds begins on page 13. The Fund financial statements begin on page 13 and provide detailed information about the most significant funds-not the District as a whole. Some funds are required to be established by State law. The District only has governmental funds.

*Governmental Funds:* The District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation beside the fund financial statements, if applicable.

*Notes to the Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 17-36 of this report.

*Other information:* In addition to the basic financial statements and accompanying notes, this report also presents budget to actual statements and schedules which can be found on pages 38-39 of this report.

**THE DISTRICT AS A WHOLE**

The District's total net position changed from a year ago, increasing from \$10,214,077 to \$12,524,247. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

**Table 1  
Summary of Net Position**

	2021	2020	\$ Change	% Change
Cash and Current Assets	\$ 13,056,353	\$ 11,392,341	\$ 1,664,012	14.6%
Property & Sales Taxes Rec.	394,921	344,989	\$ 49,932	14.5%
Net Pension Asset	-	-	\$ -	
Capital Assets	13,226,731	13,180,132	46,599	0.4%
<b>Total Assets</b>	<b>\$ 26,678,005</b>	<b>\$ 24,917,462</b>	<b>\$ 1,760,543</b>	<b>7.1%</b>
Deferred Outflows of Resources	102,678	(435,091)	\$ 537,769	-123.6%
Current Liabilities	\$ 1,193,636	\$ 1,138,949	\$ 54,687	4.8%
Net Pension Liability	440,837	277,105	\$ 163,732	59.1%
Long-Term Obligations	11,993,908	12,762,579	(768,671)	-6.0%
<b>Total Liabilities</b>	<b>\$ 13,628,381</b>	<b>\$ 14,178,633</b>	<b>\$ (550,252)</b>	<b>-3.9%</b>
Deferred Inflows of Resources	628,055	89,661	\$ 538,394	600.5%
<b>Net Position:</b>				
Net Investment in Capital Assets	\$ 5,768,539	\$ 701,345	\$ 5,067,194	722.5%
Restricted	1,931,525	6,428,267	(4,496,742)	-70.0%
Unrestricted	4,824,183	3,084,465	1,739,718	56.4%
<b>Total Net Position</b>	<b>\$ 12,524,247</b>	<b>\$ 10,214,077</b>	<b>\$ 2,310,170</b>	<b>22.6%</b>

Net position of the District's activities increased 22.6% or \$2,310,170. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by \$1,739,718 going from \$3,084,465 up to \$4,824,183 by the end of fiscal year 2021.

Table 2 compares the 2021 change in net position to the 2020 change in net position.

**Table 2**  
**Summary of Changes in Net Position for 2021**  
**Compared With 2020 Activity**

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Program Revenues:</b>				
Property Taxes	\$ 3,996,637	\$ 3,655,701	\$ 340,936	9.3%
Sales Taxes	4,886,289	3,536,798	\$ 1,349,491	38.2%
Other Revenues	333,402	481,206	(147,804)	-30.7%
Grant Revenues	86,291	-	86,291	
Interest Income	75,883	128,447	(52,564)	-40.9%
<b>Total Revenues</b>	<b>\$ 9,378,502</b>	<b>\$ 7,802,152</b>	<b>\$ 1,576,350</b>	<b>20.2%</b>
<b>Program Expenses:</b>				
Total Pension Expense	\$ -	\$ 178,810	\$ (178,810)	-100.0%
General Government	\$ 6,739,161	\$ 4,830,842	\$ 1,908,319	39.5%
Interest on L/T Debt	329,171	267,699	61,472	23.0%
<b>Total Expenses</b>	<b>\$ 7,068,332</b>	<b>\$ 5,277,351</b>	<b>\$ 1,790,981</b>	<b>33.9%</b>
<b>Net Position</b>				
Increase / (Decrease)	<u>\$ 2,310,170</u>	<u>\$ 2,524,801</u>	<u>\$ (214,631)</u>	-8.5%

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total cost less revenues generated by activities). The net cost shows the financial burden that was placed on the District by each of these functions.

**Table 3**  
**Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
General Government	\$ 6,739,161	\$ 4,830,842	\$ 6,739,161	\$ 4,830,842
Int of L/T Debt	329,171	267,699	329,171	267,699
<b>Total Expenses</b>	<b>\$ 7,068,332</b>	<b>\$ 5,098,541</b>	<b>\$ 7,068,332</b>	<b>\$ 5,098,541</b>

**THE DISTRICT'S FUND'S**

**Table 4  
Change In Year End Fund Balance**

	2021	2020	\$ Change	% Change
Net Investment in Capital Assets	\$ 5,768,539	\$ 747,944	\$ 5,020,595	671.3%
Restricted	1,931,525	6,428,267	(4,496,742)	-70.0%
Unrestricted	4,824,183	3,084,465	1,739,718	56.4%
Total Governmental Balances	\$ 12,524,247	\$ 10,260,676	\$ 2,263,571	22.1%

The 671% increase in Net Investment in Capital Assets balance is due to capital asset additions being paid with debt and cash for construction still in restricted cash. Restricted net position decreased \$(4,496,742) due to moving construction funds to Net Investment in Capital Assets.

The 56.4% increase in the Unrestricted fund balance can be attributed to increased revenues.

Table 5 presents a summary of governmental fund revenues for the 2021 fiscal year and the amounts and percentages of increases and decreases in relation to the prior year.

**Table 5  
Total Governmental Fund Revenues**

Revenue Source	2021	% of Total	Increase or (Decrease) Over 2020	% Increase / (Decrease)
Property taxes	3,996,637	42.6%	340,936	9.3%
Sales taxes	4,886,289	52.1%	1,349,491	280.4%
Other Income	333,402	3.6%	(147,804)	-30.7%
Grant Income	86,291	0.9%	86,291	0.0%
Investment Income	75,883	0.8%	(52,564)	-40.9%
Total	\$ 9,378,502	100.0%	\$ 1,576,350	20.2%

The 9.3% increase in Property Tax revenues is primarily due to increases in the property tax base, the tax rate did not change. Sales Tax revenues increased 280.4% due to rapid growth in the area. Other income decreased 30.7% and Grant income increased 86,291.

The 41% decrease in interest income is due to more cash maintained in non-interest bearing restricted cash accounts such as construction and debt service.

Table 6 presents the General Fund budget and the difference between the original budget and final budget for fiscal year 2021. Table 7 discusses the variance between the final budget and the actual results for the year.

**Original versus Final Budget**

There were material differences between original and final budgeted amounts for 2021. Large revenue increases were added for sales taxes and property tax income. Large increases in general government expenses were added also.

**Table 6  
Original and Final Budget  
Budgeted Amounts**

	<u>Original</u>	<u>Final</u>	<u>Variance</u>
<b>Revenues:</b>			
Property Taxes	\$ 3,933,963	\$ 4,010,421	\$ 76,458
Sales Taxes	2,548,246	2,548,246	\$ -
Interlocal agreement	34,000	34,000	-
Interest Income	25,000	25,000	-
Billing	46,000	46,000	-
Other Income	100,000	100,000	-
<b>Total Revenues</b>	<b><u>\$ 6,687,209</u></b>	<b><u>\$ 6,763,667</u></b>	<b><u>\$ 76,458</u></b>
<b>Expenditures:</b>			
Current:			
General Government	\$ 5,167,916	\$ 5,244,374	\$ 76,458
Capital Outlay	248,000	248,000	-
Debt Service	1,271,293	1,271,293	-
<b>Total Expenditures</b>	<b><u>\$ 6,687,209</u></b>	<b><u>\$ 6,763,667</u></b>	<b><u>\$ 76,458</u></b>
 <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	 <b><u>\$ -</u></b>	 <b><u>\$ -</u></b>	 <b><u>\$ -</u></b>

**Table 7**  
**Final Budget Versus Actual Results**  
**General Fund**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Property Taxes	\$ 4,010,421	\$ 3,996,637	\$ (13,784)
Sales Taxes	2,548,246	4,886,289	\$ 2,338,043
Grant Income	34,000	86,291	52,291
Interest Income	25,000	75,883	50,883
Loan Proceeds	46,000	-	(46,000)
Other Income	100,000	333,402	233,402
<b>Total Revenues</b>	<u><u>\$ 6,763,667</u></u>	<u><u>\$ 9,378,502</u></u>	<u><u>\$ 2,614,835</u></u>

**Final Budget Versus Actual Results**

**Expenditures:**

Current:

General Government	\$ 5,244,374	\$ 6,739,161	\$ (1,494,787)
Capital Outlay	248,000	711,300	(463,300)
Debt Service	1,271,293	1,227,300	43,993
<b>Total Expenditures</b>	<u><u>\$ 6,763,667</u></u>	<u><u>\$ 8,677,761</u></u>	<u><u>\$ (1,914,094)</u></u>

**Excess (Deficiency) of  
Revenues Over (Under)  
Expenditures**

	<u>\$ -</u>	<u>\$ 700,741</u>	<u>\$ 700,741</u>
--	-------------	-------------------	-------------------

## **Final Budget versus Actual Results**

The variance in **Property Tax** revenues is due to the District increasing its overall property value due to growth and new construction. Sales tax revenues increased dramatically due to rapid growth in the area.

The variance in **General Government** expenditures is due to the increase in population in the WCESD # 3 service area and the expansion into 3 buildings.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At year-end, the District had \$13,226,731 invested in equipment, trucks and building. This amount represents a \$46,599 net increase over the last year, which is due to asset additions. \$711,300 of communication equipment, fire-fighting equipment, Building improvements and construction, and apparatus and furniture were purchased.

### **Debt Administration**

At fiscal year-end, the District had \$12,478,783 in notes & leases payable for the building, fire trucks and fire equipment. This amount represents a net decrease of \$899,534 due to principal payments on the loans. The interest rates and maturity dates vary with each separate agreement.

For a breakdown of the interest rates, the principal and interest payment schedules, and the maturity dates, see Note 4 of the basic financial statements.

## **ECONOMIC FACTORS**

The District operates solely in Williamson County and has since its inception. The District's budgeting process must continue to work as closely as possible with the Williamson County Tax Assessor's office in order to meet the financial obligations of the District.

It is important that the District is able to succeed in carrying out its day-to-day operations and continue to be able to meet its financial obligations as well. The additional apparatus and equipment are vital to providing the best fire protection and EMT services to the citizens of the District.

## **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Treasurer, 501 Exchange Blvd., Hutto, TX 78634.

Anne Cano, Treasurer  
Williamson County Emergency Services District # 3

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

**Assets:**

Current Assets:

Cash and Cash Equivalents	\$ 13,056,353
Property Taxes Receivable	394,921
<b>Total Current Assets</b>	<b>\$ 13,451,274</b>

Non-Current Assets:

Net Pension Assets	-
Capital Assets:	
Building, Equipment & Trucks, Net of Accumulated Depreciation	\$ 13,226,731
<b>Total Non-Current Assets</b>	<b>\$ 13,226,731</b>

**Total Assets** **\$ 26,678,005**

Deferred Outflows of Resources-Pension 102,678

**Liabilities:**

Current Liabilities:

Accounts Payable	\$ 64,898
Unearned Revenue	128,804
Payroll Taxes, Insurance, & Retirement Payable	78,139
Current Portion of Long-Term Debt	921,795

**Total Current Liabilities** **\$ 1,193,636**

Non-Current Liabilities:

Net Pension Liability	440,837
Notes, Leases and Bonds Payable	\$ 11,556,998
Sick & Vacation Leave payable	436,910
<b>Total Long-Term Liabilities</b>	<b>12,434,745</b>

**Total Liabilities** **\$ 13,628,381**

Deferred Inflows of Resources - Pension 628,055

**Net Position:**

Net Investment in Capital Assets	\$ 5,768,539
Restricted for Debt Service, Fire Station, Apparatus & Regular Reserve	1,931,525
Unrestricted	4,824,183
<b>Total Net Position</b>	<b>\$ 12,524,247</b>

See accompanying notes to the financial statements. 11

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>	<b><u>Net Revenue and Change in Net Position Primary Governmental Activities</u></b>
Governmental Activities:			
General Government	\$ 6,739,161	\$ 9,216,328	\$ 2,477,167
Interest on Long-Term Debt	329,171	-	(329,171)
Total Governmental Activities	<u>\$ 7,068,332</u>	<u>\$ 9,216,328</u>	<u>\$ 2,147,996</u>
	General Revenues:		
	Unrestricted Interest Earnings		\$ 75,883
	Grant Revenues		<u>86,291</u>
	Total General Revenues		\$ 162,174
	Change in Net Position		\$ 2,310,170
	Net Position - Beginning		<u>10,214,077</u>
	Net Position - Ending		<u>\$ 12,524,247</u>

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**

**BALANCE SHEET – GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2021**

	<b>General</b>	<b>Reserved for Fire Station, Apparatus, &amp; Debt Service</b>	<b>Total Governmental Funds</b>
<b><u>Assets:</u></b>			
Cash and Cash Equivalents	\$ 11,124,828	\$ 1,931,525	\$ 13,056,353
Property Taxes & Sales Tax Receivable	394,921	-	394,921
<b>Total Assets</b>	<b>\$ 11,519,749</b>	<b>\$ 1,931,525</b>	<b>\$ 13,451,274</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 64,898	\$ -	\$ 64,898
Unearned revenue	394,921	-	394,921
Payroll Taxes, Insurance & Retirement Payable	78,139	-	78,139
<b>Total Liabilities</b>	<b>\$ 537,958</b>	<b>\$ -</b>	<b>\$ 537,958</b>
<b>Fund Balances</b>			
Restricted for Debt Service, Fire Station, Apparatus, Reserve	\$ -	\$ 1,931,525	\$ 1,931,525
Unassigned	10,981,791	-	10,981,791
<b>Total Fund Balances</b>	<b>\$ 10,981,791</b>	<b>\$ 1,931,525</b>	<b>\$ 12,913,316</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,519,749</b>	<b>\$ 1,931,525</b>	<b>\$ 13,451,274</b>

See accompanying notes to financial statements.

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET  
POSITION OF GOVERNMENTAL ACTIVITIES  
SEPTEMBER 30, 2021**

Total fund balance – total governmental funds	\$ 12,913,316
Amounts reported for governmental activities in the statement of net assets are different because:	
Deferred Outflows of Resources for Pensions are not recognized in Gov. Funds	\$ 102,678
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds.	\$ 13,226,731
Deferred Inflows of Resources for Pensions are not recognized in Gov. Funds	\$ (628,055)
The current portion of leases payable for capital assets is not included in governmental activities due to capital assets not being included in governmental activities.	\$ (921,795)
Unearned property tax revenues	\$ 266,117
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	\$ (11,556,998)
Net Pension Liability is not recognized for governmental funds	\$ (440,837)
Accrued vacation and sick leave payable not included in govt. funds	\$ (436,910)
Net assets of governmental activities	<u>\$ 12,524,247</u>

See accompanying notes to financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES – GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2021**

	<b><u>General</u></b>	<b><u>Fire Station, Apparatus Debt Service</u></b>	<b><u>Total Governmental Funds</u></b>
<b><u>Revenues:</u></b>			
Property Taxes	\$ 2,712,391	\$ 1,282,189	\$ 3,994,580
Sales Taxes	4,886,289		4,886,289
Plan reviews	149,231	-	149,231
Williamson County	34,130	-	34,130
Revenue Rescue	408	-	408
Inspections	28,037	-	28,037
Miscellaneous	121,596	-	121,596
Grant revenue	86,291	-	86,291
Interest Earnings	75,883	-	75,883
<b>Total Revenues</b>	<b><u>\$ 8,094,256</u></b>	<b><u>\$ 1,282,189</u></b>	<b><u>\$ 9,376,445</u></b>
<b><u>Expenditures:</u></b>			
Current:			
General Government	\$ 5,816,659	\$ -	\$ 5,816,659
Capital Outlay	-	711,300	711,300
Debt Service:			
Principal	-	899,534	899,534
Interest	-	329,171	329,171
<b>Total Expenditures</b>	<b><u>\$ 5,816,659</u></b>	<b><u>\$ 1,940,005</u></b>	<b><u>\$ 7,756,664</u></b>
<b>Net Income or (Loss)</b>	<b><u>\$ 2,277,597</u></b>	<b><u>\$ (657,816)</u></b>	<b><u>\$ 1,619,781</u></b>
Loan proceeds	\$ -	\$ -	\$ -
Transfers	\$ 3,838,926	\$ (3,838,926)	\$ -
<b>Net Changes in Fund Balances</b>	<b><u>\$ 6,116,523</u></b>	<b><u>\$ (4,496,742)</u></b>	<b><u>\$ 1,619,781</u></b>
<b>Fund Balances - Beginning</b>	<b><u>\$ 4,865,268</u></b>	<b><u>\$ 6,428,267</u></b>	<b><u>\$ 11,293,535</u></b>
<b>Fund Balances - Ending</b>	<b><u>\$ 10,981,791</u></b>	<b><u>\$ 1,931,525</u></b>	<b><u>\$ 12,913,316</u></b>

See accompanying notes to the financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balance - total governmental funds	\$ 1,619,781
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlay (711,300) exceeded depreciation (664,701) in the current period.</p>	\$ 46,599
Loan principal paid off in refinancing and debt principal payments	\$ 899,534
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes not collected	\$ 28,945
Less: Prior year	<u>(26,888)</u>
	\$ 2,057
Miscellaneous adjustments of differences between Govt. wide & Gov. FD funds, but the repayment reduces long-term liabilities in the statement of net assets. Loan proceeds are subtracted with the net difference reported	\$ (93,444)
Total Pension Expense is not recognized in Governmental Funds	\$ (164,357)
	\$ -
Changes in net position of governmental activities	<u>\$ 2,310,170</u>

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Williamson County Emergency Services District No. 3 (the District) is a governmental unit of the state of Texas that was formed in November 1999. The entity is responsible for providing fire and emergency services in Williamson County, Texas. The District provides fire and emergency medical services to a certain geographic portion of Williamson County including Hutto, Texas, an incorporated city located in Williamson County. The District was created and operates under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 37, Acts of the 70<sup>th</sup> Legislature, Regular Session, 1987, and adopted by the voters at an election held November 1999.

The District is governed by a Board of Commissioners that acts as the authoritative and legislative body of the entity. The Board of Commissioners elects officers for the following positions; President, Vice-President, Treasurer, Secretary and Vice-Treasurer. No board member receives compensation for serving on the Board.

The accompanying statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues primarily consist of Ad Valorem taxes received from the County's appraisal district.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. 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 government considers revenues to be available if they are collected within 31 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the District receives cash.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the District except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Texas and the bylaws of the District.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within thirty-one days of fiscal year-end. Under the modified accrual basis, only interest is considered to be both measurable and available at fiscal year-end. Non-exchange transactions, in which the District receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**C. Cash and Cash Equivalents**

Cash and equivalents include all highly-liquid investments with a maturity of three months or less at the date of purchase. During 2020-2021, cash and cash equivalents accounts were limited to Vera Bank General, SAFER Payroll, and Payroll Funds and Vera Bank Regular reserve, Apparatus reserve, Fire Station reserve, Construction and Debt Service reserve. The District at times has an amount in its depository account that exceeds the maximum amount secured by the Federal Deposit Insurance Corporation. Vera Bank collateralizes deposits by pledging securities in the District's name.

**D. Restricted Assets**

Restricted assets are cash and cash equivalents whose use is limited by legal requirements. Restricted cash with fiscal agent represents amounts required by debt covenant to be segregated for final year debt payment and accrued interest on the bonds. The District's Board of Directors voted to establish reserve and restricted accounts in 2010-2011 for debt service, fire station, apparatus, and regular reserve.

**E. Interfund Transactions**

During the course of normal operations, the District has numerous transactions between funds. Interfund transactions are generally classified as follows:

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Operating transfers are reported as “Other Financing Sources and Uses” in the governmental funds, as “Transfers In” by the recipient fund, and “Transfers Out” by the disbursing fund.

On the governmental funds balance sheet, receivables and payables resulting from short-term interfund loans are classified as “interfund loan receivables/payables.” These amounts are eliminated on the statement of net assets.

F. **Capital Assets**

General capital assets generally result from expenditures in the governmental funds. These assets are reported on the government-wide statement of net assets and in the General Fund. All capital assets are recorded at cost and updated for additions and retirements during the year. The District does possess building infrastructure. Other capital assets consist of fire-fighting & EMT equipment and fire trucks. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are not.

G. **Reservations of Fund Balance**

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available expendable resources and therefore, are not available for appropriations or expenditures in the governmental fund balance sheet. Unreserved fund balance indicates that portion of fund equity, which is available for appropriations, in future periods. Fund equity reserves have been established for the fire station, apparatus, and regular reserve and for future debt service in the debt service fund. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

H. **Net Position**

Net position present the difference between assets and liabilities in the statement of net assets. Net position invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net position is reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

**I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**J. Accrued Liabilities**

The District reports accrued liabilities on the statement of net position. The District reports accounts payable of \$64,898 and \$128,804 in unearned revenue during 2020-2021.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 2 – TAX REVENUES**

The District's tax revenue is collected by County of Williamson, Texas, (the County) under the provisions of a tax collection agreement signed November, 1999. Under the agreement, the County is responsible for making the calculations necessary for the District to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code and collecting the appropriate tax. The County periodically remits the collected taxes to the District. The agreement may be terminated by either party on written notice, but neither party has expressed an interest in terminating the agreement. The County provides the District with written reports necessary to keep the District advised of all financial information affecting the District. The District pays the County for its tax collection activity in four equal quarterly payments, which totaled \$21,404 USD for 2020-2021. The amount is determined by the County based on an amount per each parcel of taxable property, or account taxable by the District. The tax rate for WCESD # 3 for 2020 is \$.10 per \$100 valuation of property. The M&O rate for WCESD # 3 was 0.067912016 and the I&S rate was 0.032087984, the total adjusted original tax roll was \$3,995,854 on \$3,995,854,000 valuation. Property taxes receivable at 9/30/21 total \$28,945, with \$0 being current and \$28,945 being delinquent.

**NOTE 3 – CASH AND CASH EQUIVALENTS**

Cash resources of several individual funds are combined to form a pool of cash and investments. In addition, investments are separately held by a number of individual funds. Statutes require the classification of funds held by the District into three categories.

Category 1 consists of "active" funds – those funds required to be kept in "cash" or "near cash" status for immediate use by the District. Such funds must be maintained either as cash in the District Treasury or in depository accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds – those funds not required for use within the current two-year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds – those funds not needed for immediate use, but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

- United States Treasury notes, bills, bonds or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States.
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities

**A. Deposits**

At year-end the carrying amount of the District's deposits was \$13,056,353 and the bank balance was \$13,056,353. Federal depository insurance coverage totals \$250,000. The deposits were classified as category 1, collateralized, as defined by GASB Statement 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements. Securities pledged as collateral for Williamson County Emergency Services District No. 3 at September 30, 2021 totaled \$14,063,585 for excess collateralization in the amount of \$1,007,232.

**NOTE 4 - GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for the year ended September 30, 2021:

	Fire Station 1,2 & 3	CWICS Trunking System	Apparatus & Trucks	Radio Equipment	Computers & Furniture	Totals
10/1/2020	11,432,040	159,504	3,001,312	631,322	115,292	15,339,470
Additions	505,508	-	132,377	53,173	20,242	711,300
Deletions	-	-	-	-	-	-
9/30/2021	11,937,548	159,504	3,133,689	684,495	135,534	16,050,770
Land						\$ 895,981
Depreciation	346,606		274,589	38,645	4,861	664,701
Less:						
Acc. Depr.	\$ 1,464,105	\$ -	\$ 1,812,248	\$ 366,428	\$ 77,239	\$ 3,720,020
Total, Net	\$ 10,473,443	\$ 159,504	\$ 1,321,441	\$ 318,067	\$ 58,295	\$ 13,226,731

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 5 – GENERAL LONG-TERM DEBT**

The District has acquired buildings, vehicles and fire equipment under master governmental lease-purchase agreements dated as follows:

Note Payable to PNC, dated July 21, 2020, in the amount of \$1,007,756, annual payments from \$117,408 to \$236,920, due 1/21, including interest at 2.25%. Secured by Equipment.	\$ 921,185
Note payable to PNC Bank dated July 20, 2017 in the amount of \$804,681, monthly payments of \$91,386, matures August 20, 2025 secured by Pierce Pumper fire truck.	\$ 525,294
Note payable to Union State Bank dated December 29, 2015 in the amount of \$200,000, annual payments of \$43,983, due 12/29, matures 12/29/2020, including interest of 3.25%, secured by radios.	\$ -
Note payable to PNC dated April 1, 2019 in the amount of \$1,556,469.50, annual payments of \$182,711 and \$400,900, due 4/1, matures May 1, 2027, including interest of 3.54%, secured by equipment.	\$ 1,296,727
Note Payable to Hilltop Securities in the amount of \$4,439,430, annual payments from \$365,499.73 to \$598,904.05 due on 2/15, interest rate of 2.2%, matures 2/15/2033.	\$ 3,938,260
Note Payable to Hilltop Securities in the amount of \$6,090,000, annual payments from \$236,366.99 to \$918,799.75 due on 5/15, interest rate of 2.2%, matures 2/15/2033.	<u>\$ 5,797,317</u>
Total	<u>12,478,783</u>

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 5 – GENERAL LONG-TERM DEBT (Continued)**

The debt service requirements on the above lease-purchase agreements are as follows:

<u>Due Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	136,807	45,904	182,711
2023	141,650	41,061	182,711
2024	146,664	36,047	182,711
2025	151,856	30,855	182,711
2026	157,232	25,479	182,711
Thereafter	562,518	21,092	583,610
Total	\$ 1,296,727	\$ 200,438	\$ 1,497,165

<u>Due Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	75,396	16,440	91,836
2023	77,756	14,080	91,836
2024	80,189	11,647	91,836
2025	82,699	9,137	91,836
2026	209,254	566	
Thereafter	-	-	-
Total	\$ 525,294	\$ 51,870	\$ 577,164

<u>Due Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	405,490	87,429	492,919
2023	287,080	78,427	365,507
2024	293,450	72,054	365,504
2025	299,960	65,540	365,500
2026	306,620	58,881	365,501
Thereafter	2,345,660	212,867	2,558,527
Total	\$ 3,938,260	\$ 575,198	\$ 4,513,458

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 5 – GENERAL LONG-TERM DEBT (Continued)**

The debt service requirements on the above lease-purchase agreements are as follows:

<u>Due Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	214,882	127,541	342,423
2023	347,027	122,814	469,841
2024	354,662	115,179	469,841
2025	362,464	107,376	469,840
2026	370,438	99,402	469,840
Thereafter	4,147,844	454,716	4,602,560
<b>Total</b>	<b>\$ 5,797,317</b>	<b>\$ 1,027,028</b>	<b>\$ 6,824,345</b>

<u>Due Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	89,220	28,188	117,408
2023	91,950	25,458	117,408
2024	94,764	22,644	117,408
2025	97,663	19,745	117,408
2026	100,652	16,756	117,408
Thereafter	446,936	24,801	471,737
<b>Total</b>	<b>\$ 921,185</b>	<b>\$ 137,592</b>	<b>\$ 1,058,777</b>

**NOTE 6 – CONTINGENCIES AND SUBSEQUENT EVENTS**

As of September 30, 2021, the District did not have any material pending litigation or non-disclosed liabilities.

**Pensions**

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, District specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the District's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the District's Total Pension Liability is obtained from TCERS through a report prepared for the District by TCERS consulting actuary, Milliman, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has the following items that qualify for reporting in this category.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- Pension contributions after measurement date – these contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element, deferred inflows or resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: Property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Pension Plan - The Williamson County ESD # 3 participates as one of the plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County and District Retirement System (TCDRS). The funding policy governs how the Texas County & District Retirement System (TCDRS) determines the employer contributions required to ensure that benefits provided to TCDRS members are funded in a reasonable and equitable manner. The goals of TCDRS' funding policy are to fully fund benefits over the course of employees' careers to ensure intergenerational equity, and to balance rate and benefit stability with the need for the plan funding to be reflective of current plan conditions. This policy documents the current funding policies in effect for the Dec. 31, 2018 actuarial valuation as established by state law, administrative rule and action by the TCDRS Board of Trustees (the board). The policy serves as a comprehensive funding overview and complies with the GASB reporting requirements for an agent multiple-employer plan. TCDRS funding overview TCDRS is a model for responsible, disciplined funding. TCDRS does not receive any state funding. As an agent, multiple-employer plan, each participating employer in the system funds its plan independently. A combination of three elements funds each employer's plan: employee deposits, employer contributions and investment income. • The deposit rate for employees is 4%, 5%, 6% or 7% of compensation, as

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

adopted by the employer's governing body. • Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. • Investment income funds a large part of the benefits employees earn. Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis. Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. GASB 68 Disclosure for Measurement Date December 31, 2017. Williamson County Emergency Services District #3 Texas County & District Retirement System. This work product was prepared solely for the TCDRS for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs. Methodology for determining employer contribution rates The board hires independent outside consulting actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. In order to calculate the employer contribution rate, the actuary does the following: • Studies each employer's adopted plan of benefits and the profile of its plan participants, and uses assumptions established by the board to estimate future benefit payments. • Discounts the estimate of future benefit payments to the present based on the long-term rate of investment return to determine the present value of future benefits. • Compares the present value of future benefits with the plan's assets to determine the difference that needs to be funded based on the funding policy. The valuation of each employer plan is based on the system funding policy and the assets, benefits and participant profile of each participating employer plan. The four key components in the determination of employer contribution rates are: the actuarial cost method, amortization policy, the asset valuation method and the actuarial assumptions. Actuarial cost method TCDRS has adopted the replacement life entry age cost method, a conservative cost method and an industry standard. The goal of this cost method is to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin. Under this approach, benefits are funded in advance as a level percentage of pay. This portion of the contribution rate is called the normal cost rate and generally remains stable from year to year. Amortization policy The portion of the contribution

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

rate that funds any remaining unfunded amounts for benefits that are not covered by the normal cost is called the unfunded actuarial accrued liability (UAAL) rate. UAAL amounts occur when benefit enhancements are adopted that have not been funded in advance, or when actual investment or demographic experience varies from the actuarial assumptions (actuarial gains and losses). UAAL amounts are amortized on a level-percentage-of-covered-payroll basis over a closed period with a layered approach. The closed periods ensure all unfunded liabilities are financed over no more than 20 years from the time they occur. Each year new layers are established to amortize changes in the UAAL due to actuarial gains or losses, as well as any plan benefit changes elected by an employer for that year. Benefit enhancements are amortized over a 15-year closed period. All other changes in the UAAL are amortized over 20-year closed periods. These amortization periods are generally more conservative than those of most other public retirement plans and are stricter than the minimum amortization period required under state law. GASB 68 Disclosure for Measurement Date December 31, 2014. Williamson County Emergency Services District #3 Texas County & District Retirement System. This work product was prepared solely for the TCDRS for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product. For newly participating districts that have five or fewer employees who are all within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period. This ensures that benefits are appropriately funded over the current generation of employees. Notwithstanding the layered approach, the total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period. If a plan is overfunded, the overfunded actuarial accrued liability (OAAL) is calculated annually using a 30- year open amortization period. Asset valuation method When determining the actuarial value of assets used for measuring a plan's funded status, TCDRS smooths each year's actuarial investment gains and losses and recognizes them over a five-year period to better reflect the system's long-term investment horizons and to keep employer contribution rates more stable. As actuarial asset investment gains and losses are recognized, they become part of the actuarial gains and losses for the year and are funded according to the amortization policy. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions. In addition, the board has the ability to set aside reserves from investment earnings that are used to help offset future negative economic cycles. These reserves are held separately and are not counted as part of a participating employer's plan assets until they are passed through to employers when determined necessary by the board. Reserves help maintain rate stability for employers. In addition, reserves ensure that employers do not adopt benefit increases based on a

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

temporarily lower plan cost at a high point in a market cycle and, conversely, are not as pressured to immediately reduce benefit levels during a low point in a market cycle. Actuarial assumptions Demographic and economic assumptions are used to estimate employer liabilities and to determine the amount of funding required from employer contributions as opposed to investment earnings. These assumptions reflect a long-term perspective of 30 years or more. Examples of key economic assumptions include long-term investment return, long-term inflation and annual payroll increase. Demographic assumptions are the actuary's best estimate of what will happen to TCDRS members and retirees. Examples of demographic assumptions are employment termination rates, retirement rates and retiree mortality rates. A complete listing of all actuarial assumptions can be found in the annual system-wide valuation report. Oversight The board has established review policies to ensure that actuarial assumptions are appropriate and that the methodology for determining employer contribution rates is being correctly applied. Review of actuarial assumptions TCDRS' actuarial assumptions are periodically reviewed and revised as deemed necessary to reflect best estimates of future experience. Every four years, the TCDRS consulting actuary conducts an investigation of experience.

TCDRS assumptions are compared to plan experience and future expectations, and changes to GASB 68 Disclosure for Measurement Date December 31, 2018. Williamson County Emergency Services District #3 Texas County & District Retirement System This work product was prepared solely for the TCDRS for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product. the assumptions are recommended as needed. The board adopts actuarial assumptions to be used in the valuation based on the results of this study. An actuarial audit of every investigation of experience is required and must be performed by an independent auditing actuary to review the consulting actuary's analysis, conclusions and recommendations for accuracy, appropriateness and reasonableness. These audits alternate between a peer review and a full replication audit of the investigation of experience. In a peer review audit of the investigation, the reviewing actuary uses the raw results of the investigation for demographic assumptions as calculated by the consulting actuary to test the conclusions and recommendations. In addition, the reviewing actuary independently analyzes economic assumptions to test the results and recommendations of the consulting actuary. The reviewing actuary also examines the consulting actuary's methods and assumptions for reasonableness and internal consistency. In a full replication audit of the investigation, in addition to performing all of the steps of a peer review, the auditing actuary fully replicates the calculation of the investigation's raw results. Review of employer contribution rates In order to test accuracy and ensure that the actuarial methods and assumptions are being

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

correctly applied, an audit of the valuation is required every four years. These audits are conducted by an independent reviewing actuary and alternate between a peer review and a full replication audit of the valuation. In the peer review audit of the valuation, the actuary uses a sample of participant data and TCDRS plans to test the results of the valuation. The reviewing actuary also examines the consulting actuary's methods and assumptions for reasonableness and internal consistency. In a full replication audit of the valuation, the auditing actuary performs all the steps of a peer review audit but instead of analyzing sample data and plans, the auditing actuary fully replicates the original actuarial valuation. Review and modification of funding policy The board will review this policy on a regular basis and may modify this policy at its discretion. Modifications to the policy may be submitted for consideration to the board by staff and/or outside consulting actuaries as circumstances warrant.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009 – December 31, 2013 for more details. (1) Target asset allocation adopted at the April 2015 TCDRS Board meeting. (2) Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions. (3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs. (4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs. Geometric Real Rate of Return Target (Expected minus Asset Class Benchmark Allocation)(1) Inflation)(2) US Equities Dow Jones U.S. Total Stock Market Index 16.50% 5.35% Private Equity Cambridge Associates Global Private Equity & Venture Capital Index(3) 12.00% 8.35% Global Equities MSCI World (net) Index 1.50% 5.65% International Equities - Developed 50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index 11.00% 5.35% International Equities - Emerging 50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index 9.00% 6.35% Investment-Grade Bonds Barclays Capital Aggregate Bond Index 3.00% 0.55% High-Yield Bonds Citigroup High-Yield Cash-Pay Capped Index 3.00% 3.75% Opportunistic Credit Citigroup High-Yield Cash-Pay Capped Index 5.00% 5.54% Direct Lending Citigroup High-Yield Cash-Pay Capped Index 2.00% 5.80% Distressed Debt Citigroup High-Yield Cash-Pay Capped Index 3.00% 6.75% REIT Equities 67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index 2.00%

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

4.00% Commodities Bloomberg Commodities Index 2.00% -0.20% Master Limited  
Partnerships (MLPs) Alerian MLP Index 2.00% 5.30% Private Real Estate Partnerships  
Cambridge Associates Real Estate Index(4) 3.00% 7.20% Hedge Funds Hedge Fund  
Research, Inc. (HFRI) Fund of Funds Composite Index 25.00% 5.15%

**Williamson County ESD # 3**  
**Schedule of Changes in Net Pension Liability and Related Ratios Current Period**  
**September 30, 2021**

<b>A. Total pension liability</b>	
1. Service Cost	\$ 332,946
2. Interest (on the Total Pension Liability)	195,578
3. Effect of Plan Changes	-
4. Effect of assumption changes or inputs	240,761
5. Effect of economic/demographic (gains) or losses	125,506
6. Benefit payments, including refunds of employee contributions	-
7. Net change in total pension liability	<u>\$ 894,791</u>
8. Total pension liability - beginning	<u>2,081,598</u>
9. Total pension liability - ending	<u><u>\$ 2,976,389</u></u>
<b>B. Plan fiduciary net position</b>	
1. Contributions - employer	\$ 322,242
2. Contributions - member	207,325
3. Net investment income	187,498
4. Benefit payments, including refunds of employee contributions	-
5. Administrative Expense	(1,855)
6. Other	15,849
7. Net change in plan fiduciary net position	<u>\$ 731,059</u>
8. Plan fiduciary net position - beginning	<u>1,804,493</u>
9. Plan fiduciary net position - ending	<u><u>\$ 2,535,552</u></u>
<b>C. Net pension liability [A.9-B.9]</b>	<u><u>\$ 440,837</u></u>
<b>D. Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]</b>	85.19%
<b>E. Covered-employee payroll</b>	\$ 2,961,785
<b>F. Net pension liability as a percentage of covered employee payroll [C / E]</b>	14.88%

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**WILLIAMSON COUNTY ESD # 3**  
**SCHEDULE OF PENSION EXPENSE**  
**SEPTEMBER 30, 2021**

1. Total Service Cost	\$ 332,946
2. Interest on the Total Pension Liability	195,578
3. Current Period Benefit Changes	-
4. Employee Contributions (Reduction of Expense)	(207,325)
5. Projected Earnings on Plan Investments (Reduction of Expense)	(167,750)
6. Administrative Expense	1,855
7. Other Changes in Fiduciary Net Position	(15,849)
8. Recognition of Investment gains or losses	(6,576)
9. Recognition of economic/demographic gains or losses	17,720
10. Recognition of assumption changes or inputs	13,758
	-
12. Total Pension Expense	<u>\$ 164,357</u>

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**WILLIAMSON COUNTY ESD # 3**  
**SCHEDULE OF DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**  
**SEPTEMBER 30, 2021**

	Recognition Period (or amortization yrs)	2020 Recognized in current pension expense	Deferred Inflow in future expense	Deferred Outflow in future expense
<b>Due to Liabilities:</b>				
Difference in expected and actual experience [actuarial (gains) or losses]	12.0000		\$ 55,856	\$ 310,105
Difference in assumption changes [actuarial (gains) or losses]	12.0000		\$ 7,325	\$ 227,664
			<u>\$ 63,181</u>	<u>\$ 537,769</u>
<b>Due to Assets:</b>				
Difference in projected and actual earnings on pension plan investments [actuarial (gains) or losses]	5.0000		\$ 34,504	\$ -
			<u>\$ 34,504</u>	<u>\$ -</u>
<b>Total:</b>			<u>\$ 97,685</u>	<u>\$ 537,769</u>

Deferred Outflows and Deferred Inflows of Resources, by year, to be recognized in future pension expense as follows:

	Net deferred outflows (inflows) of resources
2021	\$ 23,463
2022	29,731
2023	10,682
2024	27,528
2025	31,477
Thereafter	<u>317,203</u>
Total	\$ 440,084

Required Supplementary Information

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property Taxes	\$ 3,933,963	\$ 4,010,421	\$ 3,994,580	\$ (15,841)
Sales Taxes	2,548,246	2,548,246	4,886,289	\$ 2,338,043
Other Income	100,000	100,000	305,365	205,365
Inspections	34,000	34,000	28,037	(5,963)
Grant income			86,291	
Interest Earnings	25,000	25,000	75,883	50,883
<b>Total Revenues</b>	<b>\$ 6,641,209</b>	<b>\$ 6,717,667</b>	<b>\$ 9,376,445</b>	<b>\$ 2,572,487</b>
<b>Expenditures:</b>				
Current:				
General Government	\$ 5,167,916	\$ 5,244,374	\$ 5,816,659	\$ (572,285)
Capital Outlay	248,000	248,000	711,300	(463,300)
Debt Service	1,271,293	1,271,293	1,228,705	42,588
<b>Total Expenditures</b>	<b>\$ 6,687,209</b>	<b>\$ 6,763,667</b>	<b>\$ 7,756,664</b>	<b>\$ (992,997)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
	<b>\$ (46,000)</b>	<b>\$ (46,000)</b>	<b>\$ 1,619,781</b>	<b>\$ 1,665,781</b>
<b>Net income or (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,619,781</b>	
Loan Proceeds		\$ -	\$ -	
<b>Fund Balances - Beginning</b>	<b>\$ 11,293,595</b>	<b>\$ 11,293,595</b>	<b>\$ 11,293,535</b>	
<b>Fund Balances - Ending</b>	<b>\$ 11,293,595</b>	<b>\$ 11,293,595</b>	<b>\$ 12,913,316</b>	
Capital Assets			\$ 13,226,731	
Unearned Revenue			\$ (394,921)	
Long Term Debt not recognized in governmental funds			(13,136,339)	
Net Pension Liability not recognized in governmental funds			\$ 440,837	
Deferred Inflows of Resources not recognized in govt. funds			\$ (628,055)	
Deferred Outflows of Resources not recognized in govt. funds			\$ 102,678	
GAAP Basis Fund Balance			<b>\$ 12,524,247</b>	

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Budgetary Process**

The budgetary process is prescribed by the provisions of the Texas Constitution and entails the preparation of budgetary documents within an established timeline. Legally, the Texas Constitution does not strictly impose a requirement on the District to follow the budgetary process but the District chose to follow the budgetary process. The major documents prepared are an estimated budget with revenues and expenditures. The level of budgetary control is at the object level for the District. The budget is not amended for modifications or changes during the year. All expenditures are approved by the Board beforehand.

1. **Estimated Resources**

As part of the District's budgetary process, the Board approves the official estimated resources. The official estimated resources state the projected revenue for the District. The estimated revenue is calculated from information from the Williamson County Appraisal District. The budget is not revised or amended for increases or decreases in estimated revenues.

2. **Appropriations**

Estimated appropriations are prepared for the annual budget. All appropriations, no matter how small or how large, still must be approved by the Board before remittance, whether or not they were included in the budget.

3. **Budgetary Basis of Accounting**

The District's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary process, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures are recorded when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting on the governmental fund statements and on the full accrual basis on the government-wide statements. See page 14 for a reconciliation between governmental funds and GAAP basis net equity fund balance.

Williamson County ESD # 3

Schedule of Changes in Net Pension Liability and Related Ratios

Last ten years (will ultimately be displayed)

Total pension liability	2015	2016	2017	2018	2019	2020
1. Service Cost	79,227	85,432	132,527	273,409	290,130	332,946
2. Interest (on the Total Pension Liability)	29,642	36,009	61,053	126,095	155,881	195,578
3. Effect of plan changes	(15,298)	15,180	321,803	-	-	-
4. Effect of assumption changes or inputs	1,774	-	(9,417)	(42,657)	-	240,761
5. Effect of economic/demographic (gains) or losses	(33,847)	89,353	156,147	-	7,332	125,506
6. Benefit payments, including refunds	1	-	-	-	(11,912)	-
7. Net change in total pension liability	61,499	225,974	662,113	356,847	441,431	894,791
8. Total pension liability - beginning	333,734	395,233	621,207	1,283,320	1,640,167	2,081,598
9. Total pension liability - ending	395,233	621,207	1,283,320	1,640,167	2,081,598	2,976,389
<b>Plan fiduciary net position</b>						
1. Contributions - employer	49,109	58,947	106,889	230,778	243,483	322,242
2. Contributions - members	44,645	56,247	97,172	129,755	155,509	207,325
3. Net investment income	(4,464)	30,415	84,710	(11,786)	197,886	187,498
4. Benefit payments, including refunds	1	(1)	-	-	(11,912)	-
5. Administrative Expense	(263)	(331)	(564)	(970)	(1,375)	(1,855)
6. Other	(32)	9,045	2,729	10,826	13,504	15,849
7. Net change in plan fiduciary net position	88,996	154,322	290,936	358,603	597,095	731,059
8. Plan fiduciary net position - beginning	314,541	403,537	557,859	848,795	1,207,398	1,804,493
9. Plan fiduciary net position - ending	403,537	557,859	848,795	1,207,398	1,804,493	2,535,552
<b>Net pension liability [A.9-B.9]</b>	<b>(8,304)</b>	<b>63,348</b>	<b>434,525</b>	<b>432,769</b>	<b>277,105</b>	<b>440,837</b>
<b>Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]</b>	<b>102.10%</b>	<b>89.80%</b>	<b>66.14%</b>	<b>73.61%</b>	<b>86.69%</b>	<b>85.19%</b>
<b>Covered-employee payroll</b>	<b>892,897</b>	<b>1,120,079</b>	<b>1,619,531</b>	<b>1,853,636</b>	<b>2,221,561</b>	<b>2,961,785</b>
<b>Net pension liability as a percentage of covered employee payroll [C / E]</b>	<b>-0.93%</b>	<b>5.66%</b>	<b>26.83%</b>	<b>23.35%</b>	<b>12.47%</b>	<b>14.88%</b>

Williamson County ESD # 3

Schedule of Contributions

Last 10 Fiscal Years (will ultimately be displayed)

September 30, 2021

	2020	2019	2018	2017	2016	2015	2014	2013
Actually Determined Contribution	322,242	243,483	230,778	106,889	58,692	\$ 49,109	\$ 45,835	\$ 37,229
Contributions in relation to the actuarially determined contribution	322,242	243,483	230,778	106,889	58,947	49,109	45,835	37,229
Contribution deficiency (excess)								
Covered employee payroll	2,961,785	2,221,561	1,853,636	1,619,531	1,120,079	892,897	818,490	663,609
Contributions as a percentage of covered employee payroll	14.88%	12.47%	23.35%	6.60%	5.30%	5.50%	5.60%	5.60%

Noes to Schedule of Contributions

Valuation Date determined 12/31/2020

Notes

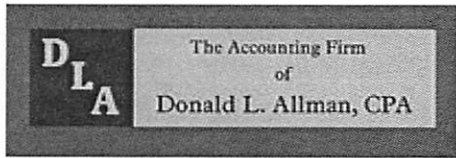
Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 and become effective in January.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll. closed.
Remaining Amortization Period	13.5 years
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8%. net of administrative & investment expenses. including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males, and 110% of the RP-2014 Healthy Annuitant Mortality table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Other Information:	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions	2015 & 2016 - No changes in plan provisions are reflected in the Schedule of Employer Contributions.
Reflected in the schedule	2017: Employer contributions reflect that the member contribution rate was increased to 6% and the current service matching rate was increased to 175% for future benefits. Also, new annuity purchase rates were reflected for benefits earned after 2017



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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*

To the Board of Directors  
Williamson County ESD # 3

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County ESD # 3 as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Williamson County ESD # 3's basic financial statements, and have issued our report thereon dated December 13, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Williamson County ESD # 3's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County ESD # 3's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County ESD # 3's internal control.

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 a combination of deficiencies, in internal control, 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County ESD #3's financial statements are free from 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*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Donald L. Allman, CPA, PC

Georgetown, TX  
December 13, 2021

*ANNUAL FINANCIAL REPORT*

of the

**WILLIAMSON COUNTY  
EMERGENCY SERVICES  
DISTRICT No.4**

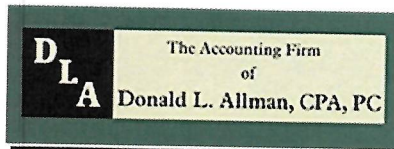
**For the Year Ended  
September 30, 2021**

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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**TABLE OF CONTENTS**  
**September 30, 2021**

	<u>Page</u>
<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis (Required Supplementary Information)</b>	5
<b><u>BASIC FINANCIAL STATEMENTS</u></b>	
Statement of Net Position and Governmental Fund Balance Sheet	13
Statement of Activities and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance	15
Notes to Financial Statements	17
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
Budgetary Comparison Schedule – General Fund	37
Schedule of Changes in Net Pension Liability and Related Ratios – Texas County and District Retirement System (TCDRS)	39
Schedule of Contributions – Texas County and District Retirement System (TCDRS)	41
Independent Auditors Report on Internal Control	42

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Donald L. Allman, CPA, PC  
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Georgetown, Texas 78633  
Email: [dallman@donallmancpa.com](mailto:dallman@donallmancpa.com)

CERTIFIED PUBLIC ACCOUNTANT

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
Williamson County Emergency Services District No.4:

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Williamson County Emergency Services District No.4 (the "District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2021, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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



Donald L. Allman, CPA, PC  
*Certified Public Accountant*  
Georgetown, Texas  
July 30, 2022

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

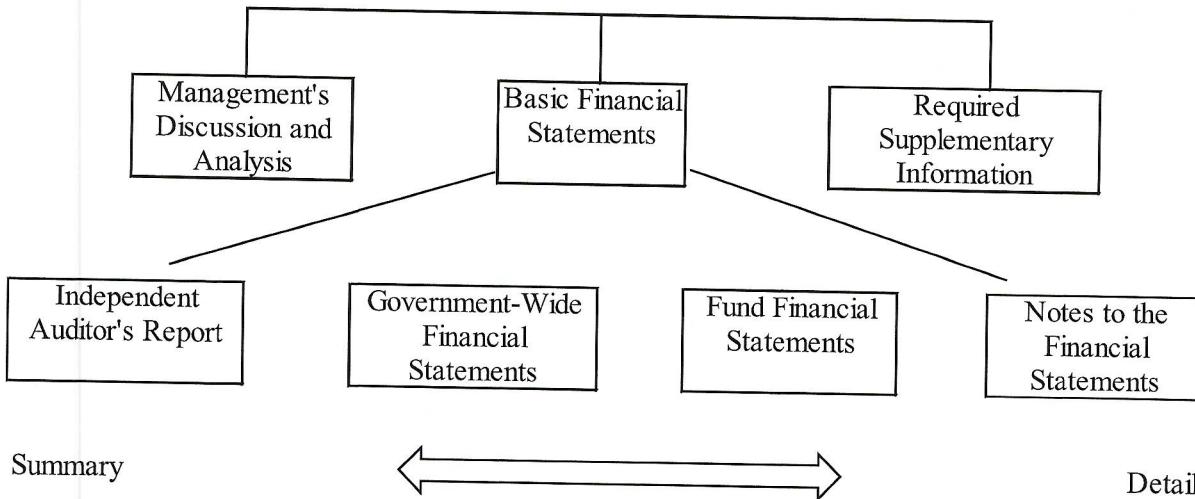
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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended September 30, 2021*

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the Williamson County Emergency Services District No.4 (the "District") for the year ending September 30, 2021. The analysis is based on currently known facts, decisions, and economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

**THE STRUCTURE OF OUR ANNUAL REPORT**

**Components of the Financial Section**



The District's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-Wide Statements**

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about the cost of services, operating results, and the financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other nonfinancial factors, such as the District's property tax base and the condition of the District's infrastructure, need to be considered to assess the overall health of the District.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
*For the Year Ended September 30, 2021*

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual is used in the fund level statements.

The Statement of Net Position and the Statement of Activities present the District's financials using one class of activity:

1. *Governmental Activities* – The District's activities related to emergency services are reported here. Interest payments on the District's debt are also reported here. Property tax, sales tax, and charges for services finance most of these activities.

The government-wide financial statements can be found after the MD&A.

## **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The single category of the District's fund is governmental.

### **Governmental Funds**

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

The District maintains one governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund.

The District adopts an annual budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

### **Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

**Other Information**

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund, and schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. For the District, assets and deferred outflows exceed liabilities and deferred inflows by \$6,831,647 as of fiscal year-end.

A portion of the District's net position, \$2,765,356 or 40 percent, reflects its investments in capital assets (e.g., land, building, vehicles, and equipment), less any debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities. Restricted net position is to make debt service payments during the next fiscal year.

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2021	2020
Current and other assets	\$ 5,297,922	\$ 8,097,155
Capital assets, net	8,841,493	3,306,922
<b>Total Assets</b>	14,139,415	11,404,077
Deferred outflows - pensions	148,592	395,220
Long-term liabilities	6,110,178	5,498,471
Other liabilities	780,569	349,871
<b>Total Liabilities</b>	6,890,747	5,848,342
Deferred inflows pensions	565,613	365,503
<b>Net Position:</b>		
Net investment in		
capital assets	2,765,356	2,742,315
Restricted	778,363	556,119
Unrestricted	3,287,928	2,287,018
	\$ 6,831,647	\$ 5,585,452

The balance of unrestricted net position, \$3,287,928 may be used to meet the District's ongoing obligations to citizens and creditors. The District's net position increased during the year by \$1,246,195.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

**Statement of Activities**

The following table provides a summary of the Districts changes in net position:

	<b>Governmental Activities</b>	
	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
Property taxes	\$ 4,267,148	\$3,827,445
General sales tax	1,925,209	1,268,993
Grants	226,223	245,991
Charges for inspections	8,979	21,552
Plan reviews	60,901	64,961
Interest income	10,920	15,987
Other income	548,648	540,975
<b>Total Revenues</b>	<u>7,048,028</u>	<u>5,985,904</u>
<b>Expenses for services</b>		
<b>Operating</b>		
Fleet maintenance	24,504	25,142
Fire prevention	12,287	37,348
Emergency medical services	10,919	7,519
Professional fees	36,371	39,420
Office expenses	28,667	43,878
Insurance	148,246	104,879
Appraisal district / tax collector fees	22,219	22,219
Bunker gear	41,361	43,384
Communications	38,020	40,815
Fire fighting equipment & expenses	112,929	73,052
Building expenses	59,450	57,626
Travel and training	65,009	183,085
Utilities	55,552	48,605
Personnel	4,083,387	3,338,170
Depreciation expense	429,939	195,930
Miscellaneous expense	406,537	414,405
<b>Debt Service</b>		
Interest and fiscal charges	226,436	228,428
<b>Total Expenses</b>	<u>5,801,833</u>	<u>4,903,905</u>
<b>Change in Net Position</b>	1,246,195	1,081,999
Beginning net position	5,585,452	4,503,453
<b>Ending Net Position</b>	<u>\$ 6,831,647</u>	<u>\$5,585,452</u>

For the year, revenues from governmental activities totaled \$7,048,028. During the year, the District reported an increase in property and sales tax revenues. Property taxes increased primarily due to an increase in property valuations and growth in the area. Sales taxes increased significantly due to much more economic growth in the area.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)*  
*For the Year Ended September 30, 2021*

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUND**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Fund** – The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the district's net resources available for spending at the end of the year. The ending fund balance for the general fund as of year-end was \$4,547,778.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenue was higher than original and final budgeted revenues by \$1,552,730 primarily due to the District experiencing phenomenal growth resulting in huge increase in property tax and sales tax revenues. General fund expenditures were over the final budget by \$6,580,252 mainly due to capital expenses for Station 3 and fire trucks.

**CAPITAL ASSETS**

At the end of fiscal year 2021, the District's governmental activities fund had invested \$8,841,493 in a variety of capital assets and infrastructure, net of accumulated depreciation. This represents a net increase of \$5,534,571 due to added Fire Stations to the District's capital assets.

More detailed information about the District's capital assets is presented in note 5 to the financial statements.

**LONG-TERM DEBT**

At the end of the current year, the District had outstanding capital lease and bond obligations in the amount of 6,460,519.

More detailed information about the District's long-term liabilities is presented in note 6 to the financial statements.

**ECONOMIC FACTORS**

The District is located in Williamson County, Texas. The District remains financially viable allowing the District to continue providing quality services to its residents.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to the District's Chief, Anthony Lincoln at (512) 515-5165.

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## **BASIC FINANCIAL STATEMENTS**

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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
September 30, 2021

	<u>General</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 3,885,902	\$ -	\$ 3,885,902
Receivables:			
Property taxes	58,265	-	58,265
Sales taxes	171,898	-	171,898
Customer service accounts	-	-	-
Prepaid expenses	-	-	-
Net pension asset	-	-	-
Restricted Cash	778,363	403,494	1,181,857
Capital assets (net of accumulated depreciation):			
Nondepreciable	-	387,834	387,834
Depreciable	-	8,453,659	8,453,659
<b>Total Assets</b>	<u>\$ 4,894,428</u>	<u>\$ 9,244,987</u>	<u>\$ 14,139,415</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows - pensions	-	148,592	148,592
<b>Liabilities</b>			
Accounts payable and accrued liabilities	\$ 269,529	\$ -	\$ 269,529
Wages payable	-	-	-
Accrued interest	-	-	-
Long-term liabilities:			
Net Pension Liability		141,587	141,587
Due within one year	-	511,040	\$ 511,040
Due in more than one year	-	5,968,591	\$ 5,968,591
<b>Total Liabilities</b>	<u>269,529</u>	<u>6,621,218</u>	<u>6,890,747</u>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources Pensions		565,613	565,613
Unavailable revenue - property taxes	77,121	(77,121)	-
Total Deferred Inflows of Resources	<u>77,121</u>	<u>488,492</u>	<u>565,613</u>
<b>Fund Balance / Net Position</b>			
<b>Fund Balance:</b>			
Unassigned	4,547,778	(4,547,778)	-
<b>Total Fund Balance</b>	<u>4,547,778</u>	<u>(4,547,778)</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u>\$ 4,894,428</u>		
<b>Net Position:</b>			
Net investment in capital assets		2,765,356	2,765,356
Restricted		778,363	778,363
Unrestricted		3,287,928	3,287,928
<b>Total Net Position</b>		<u>\$ 6,831,647</u>	<u>\$ 6,831,647</u>

See Notes to Financial Statements

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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Year Ended September 30, 2021**

<b>Revenues</b>	<b>General</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
Property taxes	\$ 4,267,148	\$ -	\$ 4,267,148
General sales tax	1,925,209	-	1,925,209
Grants	226,223	-	226,223
Charges for inspections	8,979	-	8,979
Plan reviews	60,901	-	60,901
Interest income	10,920	-	10,920
Other income	548,648	-	548,648
<b>Total Revenues</b>	<b>7,048,028</b>	<b>-</b>	<b>7,048,028</b>
<b>Expenditures/Expenses</b>			
<b>Operating</b>			
Fleet maintenance	24,504	-	24,504
Fire prevention	12,287	-	12,287
Emergency medical services	10,919	-	10,919
Professional fees	36,371	-	36,371
Office expenses	28,667	-	28,667
Insurance	148,246	-	148,246
Appraisal district / tax collector fees	22,219	-	22,219
Bunker gear	41,361	-	41,361
Communications	38,020	-	38,020
Fire fighting equipment	112,929	-	112,929
Building expenses	59,450	-	59,450
Travel and training	65,009	-	65,009
Utilities	55,552	-	55,552
Personnel	4,105,029	-	4,105,029
Depreciation expense	-	429,939	429,939
Miscellaneous expense	89,905	-	89,905
Pension expense	294,990	-	294,990
Capital Outlay	5,964,510	(5,964,510)	
<b>Debt Service</b>			
Principal	586,688	(586,688)	-
Interest and fiscal charges	226,436	-	226,436
<b>Total Expenditures / Expenses</b>	<b>11,923,092</b>	<b>(6,121,259)</b>	<b>5,801,833</b>
<b>Change in Fund Balance / Net Position</b>	<b>(4,875,064)</b>	<b>6,121,259</b>	<b>1,246,195</b>
Loan Proceeds	1,826,550	(1,826,550)	-
Beginning fund balance / net position	1,653,689	3,931,763	5,585,452
<b>Ending Fund Balance / Net Position</b>	<b>\$ (1,394,825)</b>	<b>\$ 8,226,472</b>	<b>\$ 6,831,647</b>

See Notes to Financial Statements.

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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS*  
For the Year Ended September 30, 2021

**NOTE 1 – CREATION OF DISTRICT**

Williamson County Emergency Services District No.4 (the “District”) was created by Article III, Section 48-e of the Constitution of Texas as proposed by Senate Joint Resolution, No. 27 Acts of the 70<sup>th</sup> Legislature, Regular Session 1987, and adopted by the voters at an election held in May 2000, to protect life and property from fire and to conserve natural and human resources.

The District is empowered, among other things, to purchase, construct, operate, and maintain all works, improvements, facilities, and equipment necessary to service the citizens of its jurisdiction in all matters related to emergency and nonemergency services.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements and accounting policies of the District are prepared in conformity with generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District’s significant accounting policies are described below.

**A. Reporting Entity**

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 34*, modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. GASB Statement No. 61 has been applied as required in the preparation of these basic financial statements. There are no component units that are legally separate for which the District is considered financially accountable.

The District is governed by a Board of Directors (the “Board”) consisting of five individuals who are residents or owners of property within the District and are appointed by the Williamson County’s Commissioner from Precinct 2. As required by generally accepted accounting principles, these basic financial statements present the activities of the District, which is considered to be the primary government, as well as the reporting entity. There are no other organizations that meet the criteria for inclusion herein as part of the financial reporting entity.

**B. Government-Wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the primary government. Governmental activities are normally supported by taxes and intergovernmental revenues.

**C. Basis of Presentation – Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental fund. Separate financial statements are provided for the governmental fund.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the District's fund. Separate statements for each fund category, governmental, are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following governmental fund:

The *general fund* is used to account for the operations of the District's emergency response services and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to property tax and sales tax collections. Expenditures include all costs associated with the daily operations of the District. The general fund is always considered a major fund for reporting purposes.

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The 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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the District.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**1. Cash and Cash Equivalents**

The District'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.

**2. Investments**

Temporary investments consist of certificates of deposit and time deposits and are stated at cost.

**3. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Building and structures	15-35 years
Vehicles	15 years
Furniture and fixtures	7 years
Other equipment	5-10 years

**4. Deferred Outflows / Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred charges have been recognized as a result of differences between the actuarial expectations and the actual economic experience and for the changes in actuarial assumptions related to the District's defined benefit pension plan. These amounts are deferred and amortized over the average of the expected service lives of pension plan members. A deferred charge has

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the District's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental fund balance sheet. The governmental fund reports unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

#### **5. Compensated Employee Absences**

The District's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. As of the year end, the liability for accrued vacation reflects that time earned by the employees in the current year. Administrative employees may roll over 40 hours of vacation accrual and Operations employees may roll over 60 hours of vacation accrual.

#### **6. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

#### **7. Net Position Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

**8. Fund Balance Flow Assumptions**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**9. Fund Balance Policies**

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

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

**10. 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, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
**For the Year Ended September 30, 2021**

**11. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**G. Revenues and Expenditures / Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Property Taxes**

Property taxes are levied during October of each year and are due upon receipt of the District's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

**NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The original budget is adopted by the District's Council prior to the beginning of the year. The legal level of control in the approved budget, as defined by the charter, is at the department level for the general operating fund. All annual appropriations lapse at the end of the year.

**NOTE 4 – CASH AND TEMPORARY INVESTMENTS**

As of September 30, 2021, the District had the following investments:

Investment Type	Value
Certificates of deposit	\$ 1,500,000

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, district, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District's bond

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
**For the Year Ended September 30, 2021**

resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2019, the District had \$305,824 in excess pledged collateral.

**NOTE 5 – PROPERTY TAXES**

Property taxes, that are levied for debt payments are based on rates adopted for the year of the levy. For the current year, the District levied property taxes of \$0.0961 per \$100 of assessed valuation. The resulting tax levy was \$4,267,158 for the 2021 tax year.

Property taxes receivable at year end consisted of the following levy balances:

<b>Tax Year</b>	<b>Amounts</b>
2020	17,136
2019	7,314
2018	4,517
2017	3,290
2016	1,559
2015	1,273
2014	1,423
2013	985
2012	922
2011	826
2010	684
2009 and prior	826
	\$ 40,755

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

**NOTE 6 – CAPITAL ASSETS**

A summary of changes in capital assets for the year ended is as follows:

	<u>Beginning Balance*</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 387,834	\$ -	\$ -	\$ 387,834
Construction in progress	-	-	-	-
<b>Total Capital Assets not Being Depreciated</b>	<u>387,834</u>	<u>-</u>	<u>-</u>	<u>387,834</u>
Other capital assets				
Vehicles	2,394,797	1,967,796	-	4,362,593
Furniture and fixtures	45,839	-	-	45,839
Equipment	850,133	149,348	-	999,481
Building and structures	1,637,297	4,247,366	400,000	5,484,663
<b>Total Capital Assets</b>	<u>4,928,066</u>	<u>6,364,510</u>	<u>400,000</u>	<u>10,892,576</u>
Less accumulated depreciation for:				
Vehicles	(1,219,744)	(228,170)	-	(1,447,914)
Furniture and fixtures	(29,952)	(6,165)	-	(36,117)
Equipment	(467,108)	(155,071)	-	(622,179)
Building and structures	(292,174)	(40,533)	-	(332,707)
<b>Total Accumulated Depreciation</b>	<u>(2,008,978)</u>	<u>(429,939)</u>	<u>-</u>	<u>(2,438,917)</u>
Other capital assets, net	<u>2,919,088</u>	<u>5,934,571</u>	<u>400,000</u>	<u>8,453,659</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 3,306,922</u>	<u>\$ 5,934,571</u>	<u>\$ 400,000</u>	<u>\$ 8,841,493</u>

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

**NOTE 7 – LONG-TERM DEBT**

Long-term debt consists of capital lease obligations, net pension liability, and compensated absences payable. Payments of principal and interest on the leases are to be provided from tax levies on properties within the District. The following is a summary of changes in long-term liabilities for the year ended September 30, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Capital lease obligations	\$ 754,666	\$ 1,826,550	\$ (402,145)	\$ 2,179,071	\$ 318,641
Bonds payable	4,465,991	-	(184,543)	4,281,448	192,399
Other liabilities:					
Compensated absences	19,112	-	-	19,112	-
<b>Total Governmental     Activities</b>	<u>\$ 5,239,769</u>	<u>\$ 1,826,550</u>	<u>\$ (586,688)</u>	<u>\$ 6,479,631</u>	<u>\$ 511,040</u>
Long-term debt due in more than one year					<u>\$ 5,968,591</u>

Capital lease obligations as of year end are comprised of the following lease agreements:

<u>Description</u>	<u>Interest Rates</u>	<u>Balance</u>
<b>Capital Leases</b>		
Government Capital Corporation	4.475%	2,179,071
<b>Total Governmental Activities Long-Term Debt</b>		<u>\$ 2,179,071</u>

As of year-end, the debt service requirements on leases outstanding are as follows:

<u>Year Ending Sept 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2022	50,062	6,907
2023	51,706	5,263
2024	53,404	3,565
2025	55,158	1,811
	<u>\$ 210,331</u>	<u>\$ 17,547</u>

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

**NOTE 7 – LONG-TERM DEBT**

<b>Year Ending Sept 30</b>	<b>Governmental Activities</b>	
	<b>Government Cap Corp Loan</b>	
	<b>Principal</b>	<b>Interest</b>
2022	165,124	175,427
2023	172,307	168,244
2024	179,803	160,749
2025	187,624	152,927
2026	195,786	144,766
2027-2031	1,114,332	588,423
2032-2036	1,378,726	324,034
2037-2038	639,105	41,998
	<u>\$4,032,807</u>	<u>\$ 1,756,568</u>

<b>Year Ending Sept 30</b>	<b>Governmental Activities</b>	
	<b>Capital Lease Equip Chassis</b>	
	<b>Principal</b>	<b>Interest</b>
2022	43,135	2,671
2023	44,451	1,356
	<u>\$ 87,587</u>	<u>\$ 4,028</u>

<b>Year Ending Sept 30</b>	<b>Governmental Activities</b>	
	<b>GCCC Land Purchase</b>	
	<b>Principal</b>	<b>Interest</b>
2022	27,275	9,197
2023	28,284	8,188
2024	29,330	7,142
2025	30,415	6,057
2026	31,540	4,932
2027-2029	101,796	7,622
	<u>\$ 248,641</u>	<u>\$ 43,139</u>

<b>Year Ending Sept 30</b>	<b>Governmental Activities</b>	
	<b>Capital Lease 2013 Pumper</b>	
	<b>Principal</b>	<b>Interest</b>
2022	40,944	2,561
2023	42,205	1,300
	<u>\$ 83,150</u>	<u>\$ 3,862</u>

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

**NOTE 7 – LONG-TERM DEBT**

Year Ending Sept 30	Governmental Activities	
	Capital Lease 2018 Pumper	
	Principal	Interest
2022	47,166	13,991
2023	48,821	12,446
2024	50,535	10,847
2025	52,309	9,191
2026	54,145	7,477
2027	56,045	11,539
	<u>\$ 309,021</u>	<u>\$ 65,491</u>

Year Ending Sept 30	Governmental Activities	
	Capital Lease Command 1	
	Principal	Interest
2022	10,654	314
	<u>\$ 10,654</u>	<u>\$ 314</u>

Year Ending Sept 30	Governmental Activities	
	Capital Lease Patrol	
	Principal	Interest
2022	16,815	4,023
2023	17,428	3,411
2024	18,062	2,777
2025	18,719	2,119
2026	19,401	1,438
2027	20,107	732
	<u>\$ 110,532</u>	<u>\$ 14,500</u>

Year Ending Sept 30	Governmental Activities	
	Capital Lease 2022 Pumper	
	Principal	Interest
2022	48,916	20,398
2023	55,858	13,456
2024	55,016	14,299
2025	56,628	12,687
2026	58,287	11,027
2027-2031	318,073	28,497
	<u>\$ 592,778</u>	<u>\$ 100,364</u>

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

<b>Year Ending Sept 30</b>	<b>Governmental Activities</b>	
	<b>2020 Pierce Enforcer 107</b>	
	<b>Principal</b>	<b>Interest</b>
2022	60,949	31,834
2023	69,576	23,207
2024	71,837	20,946
2025	74,172	18,611
2026	76,582	16,201
2027-2031	421,902	42,012
	<b>\$ 775,018</b>	<b>\$ 152,811</b>

**NOTE 8 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

Various governmental entities within the District have the right to annex property within the District, which could result in a future reduction of the total value of property within the District and a reduction in the total tax revenue to be collected. For the year ending September 30, 2020, the District has not been made aware of any annexation.

**NOTE 9 – PENSION PLAN**

**Texas County and District Retirement System**

Plan Description

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public employee retirement system. TCERS serves 700 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of each employer, within the options available in the TCERS Act. Because of that, the District has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer’s plan assets may be used only for the payment of benefits to the members of that employer’s plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCERS issues a publicly available Comprehensive Annual Financial Report that can be obtained at [www.tcders.org](http://www.tcders.org).

All eligible employees (except temporary staff) of the District must be enrolled in TCERS.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
**For the Year Ended September 30, 2021**

**Benefits Provided**

TCDRS provides retirement, disability, and death benefits. The benefits provisions are adopted by the Board within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with five or more years of service, with 20 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 five years of service, but must leave their accumulated contributions in TCDRS to receive any District-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the district.

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

The Board adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2018. The Board may change the employee contribution rate and the District contribution rate within the options available in the TCDRS Act.

**Employees Covered by Benefit Terms**

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	-
Inactive employees entitled to, but not yet receiving, benefits	8
Active employees	44
<b>Total</b>	<b>52</b>

**Contributions**

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
**For the Year Ended September 30, 2021**

Net Pension Liability (Asset)

Employees for the District were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the District were 8.92 percent in calendar year 2020 and 2021. The District's contributions to TCDRS for the fiscal year ended September 30, 2021 were \$298,520 and were equal to the required contributions.

The District's Net Pension Liability Asset (NPL(A)) was measured as of December 31, 2020 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except where required to be different by GASB 68.

Key assumptions used in the December 31, 2020 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level of percentage of payroll, closed
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation.
Investment Rate of Return	8.00%
Cost-of-Living Adjustments	Cost-of-living adjustments for the District are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected minus Inflation)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World EX USA (net)	10.00%	5.40%
International Equities - Emerging	MSCI World EX USA (net)	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Inde	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associated Distressed Securities	2.00%	7.20%
REIT Equities	67% FTSE NARREIT Equity REITs Index +33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.30%
Hedge Funds	Hedge Fund Research Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

Discount Rate

The discount rate used to measure the TPL was 8.1 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, TCDRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
For the Year Ended September 30, 2021

Changes in the NP(A)

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	474,757	-	474,757
Interest	165,345	-	165,345
Effect of economic/demographic gains or losses	55,517	-	55,517
Effect of assumptions changes or inputs	26,812	-	26,812
Refund of contribution	(10,710)	(10,710)	-
Contributions - employer	-	298,520	(298,520)
Contributions - employee	-	196,764	(196,764)
Net investment income	-	366,010	(366,010)
Benefit payments, including refunds of employee contributions	-	-	-
Administrative expense	-	(1,231)	1,231
Other changes	-	14,116	(14,116)
Net changes	711,721	863,469	(151,748)
Balance at December 31, 2019	1,706,091	1,412,756	293,335
<b>Balance at December 31, 2020</b>	<b>\$ 2,417,812</b>	<b>\$ 2,276,225</b>	<b>\$ 141,587</b>

Sensitivity of the NP(A) to Changes in the Discount Rate

The following presents the NP(A) of the District, calculated using the discount rate of 7.6 percent, as well as what the District's NP(A) would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate.

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
District's Net Pension Liability (Asset)	\$ 723,683	\$ 141,587	\$ (314,625)

Pension Plan Fiduciary Net Position

Detailed information about TCDRS' fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).

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

For the fiscal year ended September 30, 2021, the District recognized pension expense of \$294,990.

**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*NOTES TO FINANCIAL STATEMENTS (Continued)*  
**For the Year Ended September 30, 2021**

At September 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 188,733
Changes in actuarial assumptions	1,256	156,372
Differences between projected and actual investments earnings	198,854	-
Contributions subsequent to the measurement date	-	-
<b>Total</b>	<b>\$ 200,110</b>	<b>\$ 345,105</b>

\$ 82,569 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended September 30</b>	
2021	(10,188)
2022	(16,107)
2023	(11,018)
2024	(10,173)
2025	37,842
Thereafter	154,639
<b>Total</b>	<b>\$ 144,995</b>

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
For the Year Ended September 30, 2021

	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>				
Property taxes	\$ 4,215,020	\$ 4,215,020	\$ 4,267,148	\$ 52,128
General sales tax	900,000	900,000	1,925,209	1,025,209
Grants	267,170	267,170	226,223	(40,947)
Charges for inspections	18,500	18,500	8,979	(9,521)
Plan reviews	51,120	51,120	60,901	9,781
Interest income	3,000	3,000	10,920	7,920
Other income	40,488	40,488	548,648	508,160
<b>Total Revenues</b>	<u>5,495,298</u>	<u>5,495,298</u>	<u>7,048,028</u>	<u>1,552,730</u>
<b>Expenditures</b>				
<b>Operating</b>				
Fleet maintenance	28,500	28,500	24,504	3,996
Fire prevention	27,750	27,750	12,287	15,463
Emergency medical services	14,700	14,700	10,919	3,781
Professional fees	134,550	134,550	36,371	98,179
Office expenses	4,450	4,450	28,667	(24,217)
Insurance	146,450	146,450	148,246	(1,796)
Appraisal district / tax collector fees	28,500	28,500	22,219	6,281
Bunker gear	23,600	23,600	41,361	(17,761)
Communications	36,040	36,040	38,020	(1,980)
Fire fighting equipment	50,200	50,200	112,929	(62,729)
Building expenses	39,000	39,000	59,450	(20,450)
Travel and training	68,500	68,500	65,009	3,491
Utilities	64,200	64,200	55,552	8,648
Personnel	3,672,688	3,672,688	4,105,029	(432,341)
Miscellaneous expense	59,200	59,200	384,895	(325,695)
Capital Outlay	331,383	331,383	5,964,510	(5,633,127)
<b>Debt Service</b>				
Principal	613,129	613,129	586,688	26,441
Interest and fiscal charges	-	-	226,436	(226,436)
<b>Total Expenditures</b>	<u>5,342,840</u>	<u>5,342,840</u>	<u>11,923,092</u>	<u>(6,580,252)</u>
<b>Change in Fund Balance</b>	<u>\$ 152,458</u>	152,458	(4,875,064)	<u>\$ (5,027,522)</u>
Loan Proceeds			1,826,550	
Beginning fund balance		1,653,689	1,653,689	
<b>Ending Fund Balance</b>		<u>\$ 1,806,147</u>	<u>\$ (1,394,825)</u>	

Notes to Required Supplementary Information

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS*  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
September 30, 2021

	Measurement Year*
<b>Total Pension Liability</b>	
Service costs	474,757
Interest (on the total pension liability)	165,345
Changes in benefit terms	55,517
Difference between expected and actual experience	26,812
Changes in assumptions	(10,710)
Benefit payments, including refunds of employee contributions	-
<b>Net change in Total Pension Liability</b>	711,721
Beginning total pension liability	1,706,091
<b>Ending Total Pension Liability</b>	\$ 2,417,812
<b>Plan Fiduciary Net Position</b>	
Contributions - employer	298,520
Contributions - employee	196,764
Net investment income	366,010
Benefit payments, including refunds of employee contributions	(10,710)
Administrative expense	-
Other	(1,231)
<b>Net Change in Plan Fiduciary Net Position</b>	14,116
Beginning plan fiduciary net position	863,469
<b>Ending Plan Fiduciary Net Position</b>	\$ 2,276,225
<b>Net Pension Liability</b>	\$ 141,587
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	94.14%
<b>Covered Employee Payroll</b>	\$ 2,810,921
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	5.04%

\*Only one year of information is currently available. The District will build this schedule over the next nine-year period.



**WILLIAMSON COUNTY**  
**EMERGENCY SERVICES DISTRICT No.4**  
*SCHEDULE OF CONTRIBUTIONS*  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
September 30, 2021

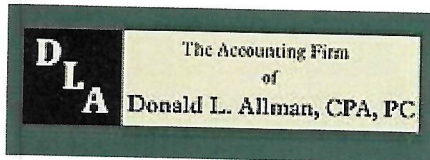
	<b>Fiscal Year*</b>
	<b>2021</b>
Actuarially determined contribution	\$ 298,520
Contributions in relation to the actuarially determined contribution	298,520
Contribution deficiency (excess)	\$ -
 Covered employee payroll	 \$ 2,810,921
 Contributions as a percentage of covered employee payroll	 10.6%

\*Only one year of information is currently available. The District will build this schedule over the next nine-year period.

Notes to Schedule:

There were not benefit changes during the year.

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CERTIFIED PUBLIC ACCOUNTANT

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*

To the Board of Directors  
Williamson County ESD No. 4

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County ESD No. 4, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Williamson County ESD No. 4, Texas' basic financial statements, and have issued our report thereon dated July 30, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Williamson County ESD No. 4, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Williamson County ESD No. 4, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Williamson County ESD No. 4, Texas' internal control. 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 a combination of deficiencies, in internal control, 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Williamson County ESD No. 4, Texas' financial statements are free from 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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Donald L. Allman, CPA, PC  
Georgetown, TX  
July 30, 2022

**Williamson County  
Emergency Services District #5  
Financial Statements  
September 30, 2021**

Williamson County Emergency Services District #5  
For the Year Ending September 30, 2021

TABLE OF CONTENTS

Independent Auditor's Report.....	1-2
Management's Discussion and Analysis (unaudited).....	3-7
Basic Financial Statements:	
Governmental Fund Balance Sheet and Statement of Net Position .....	8
Governmental Fund Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities .....	9
Notes to Basic Financial Statements .....	10-27
Required Supplemental Information:	
Governmental Fund Revenues, Expenditures and Budget to Actual Comparison – General Fund .....	28
Notes to the Governmental Fund Revenues, Expenditures and Budget to Actual Comparison – General Fund.....	29
Schedule of Changes in Net Pension Liability and Related Ratios.....	30
Schedule of Employer Contributions.....	31
Notes to the Schedule of Employer Contributions.....	32



**MEDACK & OLTMANN, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**PARTNERS**

James E. Medack, CPA  
Melodi J. Oltmann, CPA

**PROFESSIONAL STAFF**

Ashton McGonagle

**MEMBERS**

American Institute of  
Certified Public Accountants

Texas Society of  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Williamson County Emergency Services District No. 5

We have audited the accompanying financial statements of the governmental activities and each major fund of Williamson County Emergency Services District No. 5, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Williamson County Emergency Services District No. 5, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability, and related ratios, and schedule of employer contributions on pages 3–7 and pages 28–32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Medack & Oltmann, LLP  
Giddings, Texas  
December 28, 2021



**Williamson County Emergency Services District No. 5**  
**P.O. Box 88 Jarrell, Texas 76537**  
*"Serving Northern Williamson County, Texas"*

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This is the discussion and analysis of the Williamson County Emergency Services District No. 5 (the District) for fiscal year ending September 30, 2021. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statement and the notes to the financial statements.

### **Financial Highlights**

- The net position of the District increased by \$772,787 as a result of the current year's operations.
- As of year-end, the District's governmental fund reported an ending fund balance of \$1,364,905, an increase of \$230,957.

### **Using This Annual Report**

This annual report consists of a series of financial statements. GASB Statement No. 34 provides that for governments engaged in a single governmental program, the fund financial statements and the government-wide statements may be combined. The District presents the governmental funds in the first two columns and a total in the third column. The next column is an adjustments column, reconciling the amounts reported in the governmental funds to show how each would change when reported on the full-accrual basis of accounting. The last column of these combination statements shows the amounts that normally would appear in the government-wide statements. For governmental activities, this last column tells how these services were financed in the short term as well as what remains for future spending. Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

### **Reporting the District as a Whole**

The Statement of Net Position and the Statement of Activities present information about the District as a whole. These statements (as reported in the last column of each of the statements) include all of the District's assets and liabilities, utilizing the accrual basis of accounting which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two columns report the District's net position and changes in them. The difference between assets and liabilities, net position, are one way to measure the District's financial health. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. However, other non-financial factors such as changes in the District's property tax base must also be considered in an assessment of the overall financial health of the District.

The statement of activities presents information showing how the District's net position changed during the most recent twelve-month period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

### **Reporting the District's Funds**

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 District, like other state and local governments, uses

fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District may establish other funds to help in control and manage money for particular purposes or to show that it is meeting its legal responsibilities for using certain taxes, grants, and other money. These funds are reported using an accounting method called the Modified Accrual accounting which measures cash and all other financial assets that can be readily converted to cash.

**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 statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare that information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

The ESD maintains only one governmental fund – the General Fund. Information is presented in the Balance Sheets and in the Revenues, Expenditures, and Changes in Fund Balances.

**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 District as a Whole

Governmental activities increased the Department’s net position by \$772,787. Our analysis below focuses on the net position (Table 1) and the changes in net position (Table 2) of the Department’s governmental activities:

	09/30/2021	09/30/2020
<b>Assets:</b>		
Current Assets	\$1,590,838	1,240,141
Capital Assets	2,669,963	2,152,140
Total Assets	4,260,801	3,392,281
Deferred Outflows of Resources	89,971	59,961
<b>Liabilities:</b>		
Current Liabilities	398,119	677,946
Long Term Liabilities	1,881,713	1,475,543
Total Liabilities	2,279,832	2,153,489
Deferred Inflows of Resources	11,055	11,655
<b>Net Position:</b>		
Net Investment in Capital Assets	604,517	404,170
Unrestricted	1,455,368	882,928
Total Net Position	\$2,059,885	\$1,287,098

**Table 2**  
**Changes in Net Position**

	09/30/2021	09/30/2020
<b>Revenues:</b>		
Operating Grants and Contributions	\$190,250	\$400
Property Taxes	1,053,998	901,463
Sales Tax	1,252,896	763,887
Interlocal Agreement	20,359	20,191
Fire Recovery	8,286	11,267
Interest Income	5,524	9,766
Plan Review & Inspections	8,570	4,576
Miscellaneous	1,557	-
	<u>2,541,440</u>	<u>1,711,550</u>
<b>Expenses:</b>		
General Government	1,831,639	1,619,989
Total Expenses	<u>1,831,639</u>	<u>1,619,989</u>
Gain from Sale of Assets	12,986	-
Forgiveness of Debt	50,000	-
	<u>62,986</u>	<u>-</u>
<b>Changes in Net Position:</b>		
Increase (Decrease) in Net Position	772,787	91,561
Net Position – Beginning	1,287,098	1,195,537
Net Position – Ending	<u>\$2,059,885</u>	<u>\$1,287,098</u>

**Financial Analysis of the Government's Funds**

As noted earlier, the Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. For the year ending September 30, 2021, the District's total fund balance was \$1,364,905 which reflects an increase of \$230,957.

Of all Department funds, 41.5% come from Ad Valorem taxes and 49.3% come from Sales Tax. The remaining revenues come from sources such as grants and contributions.

**Budgetary Highlights**

The Department's annual budget includes estimated revenues and expenditures. The annual budget is a line-item document that allows the Board of Commissioners a high degree of control over Department expenditures. Estimates of taxable value for the forthcoming year are provided by the Williamson County Tax Appraiser's Office. That estimate, combined with an estimate of historical tax collection rates for the Department is used with the proposed tax rate to estimate Ad Valorem Revenue. The District Commissioners amended the budget during the year ended September 30, 2021. Changes are reflected in the final/amended columns of the budget to actual report found on page 29.

## Capital Asset and Debt Administration

### Capital Assets:

At the end of the fiscal year September 30, 2021, capital assets are as follows:

**Table 3**  
**Capital Assets at Year-End**

	09/30/2021	09/30/2020
Land	\$453,990	\$453,990
Construction-in-Progress	384,449	17,105
Vehicles	1,097,444	959,734
Machinery & Equipment	444,671	283,012
Building	1,439,106	1,439,106
Total capital assets	<u>\$3,819,660</u>	<u>\$3,152,947</u>

Depreciation expense charged to the general fund was \$160,676.

More detailed information about the District's Capital Assets is presented in Note 3 of the financial statements.

### Debt:

As of September 30, 2021, and 2020, the District was obligated on the following debt:

	09/30/2021	09/30/2020
Notes Payable	\$2,033,859	\$ 1,987,505
Capital Lease Obligation	31,587	38,762
Pension Liability	-	3,562
Compensated Absences	20,483	23,215
Total	<u>\$2,085,929</u>	<u>\$2,053,044</u>

The District incurred interest expense of \$67,176 for the year ending September 30, 2021, and \$62,429 for the year ending September 30, 2020. More detailed information about the District's notes payable is presented in the *Notes to Basic Financial Statements*.

### Currently Known Facts, Decisions, or Conditions

The districts tax revenues continue to increase as the district experiences the rapid increase in residential and commercial properties. These revenues are supplemented by the addition of funds derived from the allocation of a 2% sales tax in areas within our district that lie outside of the limits of the City of Jarrell. The district began receiving revenues from the sales tax in April of 2017 and received an average monthly accrual of \$ 94,144 for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

The number of requests for services continues to climb along with the population growth.

The district has developed a policy for the allocation of part of the sales tax funds received each month. These allocations are directed toward the monthly building payment as well as annual payments on purchases such as an additional fire engine, radios, a squad vehicle, and an additional fire station which is now under construction and is estimated to cost 1.5 million dollars. There were also funds allocated monthly for the purpose of repaying the City of Jarrell for a \$ 150,000 loan given to assist with the addition

of fire fighter staffing in 2016. After paying back \$100,000 of the \$150,000 loan from the city of Jarrell, the remaining balance of \$50,000 was forgiven due to an agreement made between the district and the city of Jarrell for the sharing of property tax. This agreement results in the sharing of the 2% sales tax with the city of Jarrell by dividing the sales tax accrued within newly annexed areas of the city that lie within the district.

The city will receive 1% and the district will receive 1% in these annexed areas.

In addition to these allocations, the district transfers \$10,000 per month from sales tax allocations to the money market account for future needs of the department such as additional apparatus and emergency repairs. This was increased from \$7,500 to \$10,000 per month in October of 2021.

The district also plans to add a quint apparatus to serve out of the second station and meet the needs of fire rescue in upcoming multi-story structures planned for the district. The anticipated cost of this apparatus with all associated tools is 1.4 million dollars. The purchase of the quint apparatus should occur in the 2021/2022 or the 2022/2023 fiscal years.

The board has been able to set aside emergency reserve funds to support three months of operating expenses as well as have funds set aside for future needs, such as assisting with funding another fire station or funding additional fire apparatus. These funds are maintained in a Certificate of Deposit (CD) account.

The remaining sales tax funds will be directed at providing improved pay and benefits for employees and adding 9 additional employees over the next 3 years.

The district expects continued growth by the addition of residential and commercial structures.

The district hopes to add three more employees within the 2021/2022 fiscal year and an additional 6 employees in the 2022/2023 budget.

### **Contacting the District's Financial Management**

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

Williamson County Emergency Services District #5  
P.O. Box 88  
Jarrell, Texas 76537

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5  
GOVERNMENTAL FUND BALANCE SHEET AND  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021

	General Fund	Adjustments (Note 10)	Statement of Net Position
<b>ASSETS</b>			
Cash	\$ 1,336,387	\$ -	\$ 1,336,387
Taxes Receivable - Property Taxes	17,443	-	17,443
Taxes Receivable - Sales Taxes	213,118	-	213,118
Receivables-Other	1,078	-	1,078
Net Pension Asset	-	22,812	22,812
Capital Assets (net of accumulated depreciation)	-	2,669,963	2,669,963
TOTAL ASSETS	\$ 1,568,026	\$ 2,692,775	\$ 4,260,801
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Amounts		\$ 89,971	\$ 89,971
TOTAL DEFERRED OUTFLOWS OF RESOURCES		\$ 89,971	\$ 89,971
<b>LIABILITIES</b>			
Accounts Payable	\$ 170,044	\$ -	\$ 170,044
Accrued Interest Payable	-	8,225	8,225
Accrued Payroll	15,634	-	15,634
Long Term Liabilities - Due within one year	-	204,216	204,216
Long Term Liabilities - Due after one year	-	1,881,713	1,881,713
TOTAL LIABILITIES	\$ 185,678	\$ 2,094,154	\$ 2,279,832
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	\$ 17,443	\$ (17,443)	\$ -
Deferred Pension Amounts	-	11,055	11,055
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 17,443	\$ (6,388)	\$ 11,055
<b>FUND BALANCES/NET POSITION</b>			
Fund balances:			
Non-Spendable	-	-	-
Spendable	-	-	-
Unassigned	1,364,905	(1,364,905)	-
Total fund balances	1,364,905	(1,364,905)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,568,026	\$ -	
Net Position:			
Net Investment in Capital Assets		604,517	604,517
Unrestricted		1,455,368	1,455,368
Restricted		-	-
Total Net Position		\$ 2,059,885	\$ 2,059,885

See Accompanying Notes to the Financial Statements

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5  
GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES AND STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

	General Fund	Adjustments (Note 10)	Statement of Activities
<b>EXPENDITURES/EXPENSES</b>			
Personnel Expense	\$ 1,181,562	(59,716)	\$ 1,121,846
Fleet Expense	60,776	-	60,776
Repairs & Maintenance	42,901	-	42,901
Emergency Equipment/Supplies	44,261	-	44,261
Professional Fees	98,562	-	98,562
Office Expenses/Postage	7,924	-	7,924
Information Technology	35,273	-	35,273
Insurance	65,151	-	65,151
Appraisal District & Tax Collector Fees	7,605	-	7,605
Utilities	18,625	-	18,625
Communications	8,852	-	8,852
Miscellaneous	14,173	-	14,173
Personal Protective Equipment	23,484	-	23,484
Professional Development	17,678	-	17,678
Uniforms	28,278	-	28,278
Capital Outlay	681,713	(681,713)	-
Depreciation	-	160,676	160,676
Debt Issue Costs	11,866	-	11,866
Debt Service:			
Principal	526,908	(526,908)	-
Interest	67,176	(3,468)	63,708
Total Expenditures/Expenses	<u>\$ 2,942,768</u>	<u>\$ (1,111,129)</u>	<u>\$ 1,831,639</u>
<b>PROGRAM REVENUES</b>			
Interlocal Agreements	\$ 20,359	\$ -	\$ 20,359
Grants/Contributions	190,250	-	190,250
Total Program Revenues	<u>\$ 210,609</u>	<u>\$ -</u>	<u>\$ 210,609</u>
Net Program Expense			1,621,030
<b>GENERAL REVENUES</b>			
Ad valorem taxes	\$ 1,053,998	\$ -	\$ 1,053,998
Sales taxes	1,252,896	-	1,252,896
Fire Recovery	8,286	-	8,286
Interest Income	5,524	-	5,524
Miscellaneous	1,557	-	1,557
Plan Review & Inspections	8,570	-	8,570
<b>SPECIAL ITEMS</b>			
Forgiveness of Debt	\$ -	\$ 50,000	\$ 50,000
Gain/(Loss) on disposal of assets	-	12,986	12,986
Total General Revenues and Special Items	<u>\$ 2,330,831</u>	<u>\$ 62,986</u>	<u>\$ 2,393,817</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (401,328)	\$ 401,328	\$ -
<b>OTHER FINANCING SOURCES/(USES):</b>			
Financing Proceeds	\$ 616,085	\$ (616,085)	\$ -
Proceeds from Sale of Asset	16,200	(16,200)	-
Total Other Financing Sources/(Uses):	<u>632,285</u>	<u>(632,285)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 230,957	\$ (230,957)	
Change in Net Position		\$ 772,787	\$ 772,787
Fund Balance/Net Position			
Beginning of the year	<u>1,133,948</u>	<u>153,150</u>	<u>1,287,098</u>
End of the year	<u>\$ 1,364,905</u>	<u>\$ 694,980</u>	<u>\$ 2,059,885</u>

See Accompanying Notes to the Financial Statements

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails. The District currently reports under the financial reporting requirements of GASB Statement No. 34. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

FINANCIAL REPORTING ENTITY

Williamson County Emergency Services District #5 (hereafter referred to as the District) was formed in November 2001. With few exceptions, all powers of the District are vested in a board of commissioners (the Board), which adopts budgets and determines policies. The District receives its revenues from the Williamson County Tax Office, which collects property taxes from the county's property-owners.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic - but not the only - criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, no potential component units appear to exist.

BASIS OF PRESENTATION

*Government-Wide Financial Statements*

The Statement of Net Position and the Statement of Activities display information about the reporting entity. Governmental activities generally are financed through taxes, intergovernmental and non-exchange revenues. The District currently does not have any business-type activities.

*Fund Financial Statements*

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

- A. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and
- B. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

*General Fund* – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

*Measurement Focus*

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined in item A below.

In the fund financial statements, the “current financial resources” measurement focus is used as appropriate. All government funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available financial resources during a given period. These funds use fund balance as their measure of available financial resources at the end of the period.

*Basis of Accounting*

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures, including capital outlay, are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

CASH

Cash deposits and investments are reported at the carrying amount, which reasonably estimates fair value.

RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Property taxes are the District's only major receivable.

CAPITAL ASSETS

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation expense is allocated over the assets' estimated useful lives using the straight-line method of depreciation.

The District currently maintains a policy of capitalizing all items that meet or exceed \$ 5,000, individually. All items that meet this policy are capitalized. Those items that do not meet the capitalization requirements are expenses accordingly.

The range of estimated useful lives by type of assets is as follows:

Buildings	40 years
Fire Trucks	10 years
Vehicles	10 years
Equipment	5 years

The District does not own any infrastructure assets.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of capital leases and notes payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

SOURCE OF FUNDS

Ad valorem taxes, penalties, and interest are reported as revenue in the fiscal year in which they become available to finance expenditures of the District. Property taxes accounted for approximately 33.26% of the District's revenue for the year ended September 30, 2021.

EQUITY CLASSIFICATIONS

*Government-Wide Statements*

Equity is classified as net position and displayed in three components.

- A. Net Investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements.
- B. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- C. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "Net Investment in capital assets."
- D. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

The District currently does not carry any restricted position.

*Fund Statements*

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable or spendable with spendable being further classified into restricted, committed, assigned or unassigned.

COMPENSATED ABSENCES

Compensated absences represent the estimate liability for employees' accrued vacation for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund.

REVENUE

Property Taxes

Property taxes are collected by the Williamson County Tax Assessor Collector and are forwarded to the District through bank transfer. The tax rate held by the District was \$0.10/\$100 for 2020. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a sixty-day period after the close of the District's fiscal year.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases its insurance from regular commercial companies. As of September 30, 2021, no claims or losses have been incurred that were not covered by insurance. There is no liability due to any claim or suit having ever been filed.

PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Pension Plan and additions to/deductions from the Pension Plan's fiduciary net position have been determined on the same basis as they are reported by Texas County & District Retirement System (TCDRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The District adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent the consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period.

The District adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

BUDGETS

The District follows these procedures in establishing the budget reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the District prepares a budget. The operating budget includes proposed expenditures and the means of financing those expenditures and is prepared in accordance with the basis of accounting utilized by that fund.
2. Public meetings are conducted at which all interested persons' comments concerning the budget are heard. After such meetings, the Board of Commissioners formally adopts the budget through passage of a motion in a public meeting.
3. The District amends the budget throughout the year approving such additional expenses. The amended budget is used in presenting the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.
4. All annual appropriations lapse at fiscal year-end.

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued GASB Statement No. 87, Leases, effective for fiscal years beginning after June 15, 2021. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended September 30, 2022.

NOTE 2: CASH

Deposits for the District are being held at Eagle Bank. As of year-end, the District's deposits exceed FDIC coverage by \$1,086,388. However, securities were pledged to cover this excess (Category 2) with a market value of \$2,081,168. As of September 30, 2021, the carrying amount of the District's deposits was \$1,336,387 and the bank balance was \$1,455,195.

The collateral pledged is represented by specific identifiable investment securities and classified as to credit risk by the three categories described below:

- Category 1- Insured by FDIC or collateralized with securities held by the District or by its agent in the District's name.
- Category 2- Uninsured but collateralized with securities held by the pledging institution's trust department or agent in the District's name.
- Category 3- Uncollateralized.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 3: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, was as follows:

	Balance 09/30/2020	Additions/ Completions	Retirements/ Adjustments	Balance 09/30/2021
<u>Non-Depreciable Assets</u>				
Land	\$453,990	-	-	\$453,990
Construction in Progress	17,105	367,344	-	384,449
Total Non-Depreciable Assets	471,095	367,344	- 0	838,439
<u>Depreciable Assets</u>				
Vehicles	959,734	152,710	(15,000)	1,097,444
Equipment	283,012	161,659	-	444,671
Buildings	1,439,106	-	-	1,439,106
Total Depreciable Assets	2,681,852	314,369	(15,000)	2,981,221
Total Assets	3,152,947	681,713	(15,000)	3,819,660
<u>Accumulated Depreciation</u>				
Vehicles	(475,146)	(73,709)	11,786	(537,069)
Equipment	(129,906)	(50,990)	-	(180,896)
Buildings	(395,754)	(35,978)	-	(431,732)
Total Accumulated Depreciation	(1,000,806)	(160,676)	11,786	(1,149,697)
Total Capital Assets, Net	\$2,152,140	\$521,037	(\$3,214)	\$2,669,963

In prior years, the District entered into capital leases for a truck, equipment, and radios (see Note 4). As of September 30, 2021, the gross amount of the asset was \$71,773 and accumulated amortization was \$71,773. Amortization expense is included in depreciation expense.

Depreciation expense charged to the government wide statements was \$160,676.

NOTE 4: CAPITAL LEASE OBLIGATIONS

The District maintains the following capital leases:

Loan Amount:	\$30,000
Maturity Date:	January 30, 2025
Interest Rate:	3.92% annum
Payment Terms:	Payments are due and payable in annual installments of \$3,733 beginning January 30, 2016 and ending January 30, 2025. The lease is collateralized with a vehicle, equipment, and tax revenue. The total outstanding balance as of September 30, 2021, was \$13,537.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 4: CAPITAL LEASE OBLIGATIONS – continued

Loan Amount: \$40,000  
Maturity Date: January 30, 2025  
Interest Rate: 3.92% annum  
Payment Terms: Payments are due and payable in annual installments of \$4,977 beginning January 30, 2016 and ending January 30, 2025. The lease is collateralized with equipment and tax revenue. The total outstanding balance as of September 30, 2021, was \$18,050.

The future debt service for capital leases payable is as follows:

Year Ending September 30	Principal	Interest	Total
2022	\$7,468	\$1,242	\$8,710
2023	7,760	949	8,709
2024	8,065	645	8,710
2025	8,294	329	8,623
Total	\$31,587	\$3,165	\$34,752

NOTE 5: DEBT

Transactions for the year ended September 30, 2021, are summarized as follows:

Governmental Activities:	Balance 09/30/2020	Additions	Reductions	Balance 09/30/2021	Due within one year
Notes Payable	\$1,987,505	\$616,085	\$569,731	\$2,033,859	\$196,748
Capital Lease Obligations	38,762	-	7,176	31,587	7,468
Total Notes Payable & Capital Lease Obligations	2,026,267	616,085	576,907	2,065,446	204,216
Pension Liability	3,562	-	3,562	-	-
Compensated Leave Payable	23,215	-	2,732	20,483	-
Total Governmental Activities	\$2,053,044	\$616,085	\$583,201	\$2,085,929	\$204,216

The District entered into an agreement with the City of Jarrell to repay funds received in February 2016 of \$150,000. The District will pay \$50,000 annually with no interest. The balance due as of September 30, 2021, is \$ 50,000. The City of Jarrell forgave the remaining balance \$50,000 of debt. This amount is reflected in the reductions column in the above table.

The District has a loan with Eagle Bank, a note for the fire station at a fixed rate of 3.25% with monthly payments of \$7,775, maturing September 30, 2033. The balance due as of September 30, 2021, is \$923,646.

The District entered into a promissory note agreement with Government Capital Corporation on December 21, 2017 for \$252,945 at 3.05%, maturing February 5, 2025. The note is secured by an interest in the District's ad valorem tax revenues. The balance due as of September 30, 2021, is \$151,015.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 5: DEBT – continued

The District entered into a promissory note agreement with Government Capital Corporation on December 21, 2017 for \$92,791 at 3.261%, maturing February 5, 2025. The note is secured by an interest in the District's ad valorem tax revenues. The balance due as of September 30, 2021, is \$55,560.

The District entered into a promissory note agreement with Government Capital Corporation on June 18, 2018 for \$389,150 at 3.887%, maturing June 25, 2028. The note is secured by an interest in the District's ad valorem tax revenues. The balance due as of September 30, 2021, is \$287,553.

The District entered into a promissory note agreement with Eagle Bank on May 12, 2020 for \$ 375,000 at 3.25%, maturing May 12, 2021. The note is secured by an interest newly financed land. This note was paid off during the fiscal year.

The District entered into a promissory note agreement with Government Capital Corporation on June 17, 2021 for \$616,085 at 2.75%, maturing June 17, 2042. This is a construction note for the new station and is secured by an interest in the District's ad valorem tax revenues. The balance due as of September 30, 2021, is \$616,085.

The future principal payments for these notes are as follows:

Year Ending September 30	Principal	Interest	Total
2022	\$196,749	\$64,823	261,572
2023	304,758	57,336	362,094
2024	314,169	47,995	362,164
2025	323,875	38,362	362,237
2026	224,453	28,607	253,060
2027-2031	494,645	80,164	574,809
2032-2036	175,210	12,538	187,748
Total	\$2,033,859	\$329,825	2,363,684

NOTE 6: PROPERTY TAXES

The District property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. An enforceable lien is attached to the property as of January 1. The assessed value of the roll as of January 1, 2020, upon which the 2020 levy was based, was \$1,033,402,055 as certified by the Williamson County Central Appraisal District.

Taxes are due by January 31 following the October 1 levy date. The total 2020 levy was \$1,033,402 and the tax rate was \$ 0.10 per \$100 assessed valuation. Property taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided. The appraisal of property within the District is the responsibility of the Williamson County Central Appraisal District. The Appraisal District is required under the Property Tax Code to assess all property within the appraisal district on the basis of 10% of its appraisal value and is prohibited from applying any assessment ratios.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 7: RELATED PARTY TRANSACTIONS

During the course of the year, the District conducted related party transactions. The Commissioners of the District analyzed the transactions, and prior to initiating it was determined the transactions to be arm's length transactions. There are not any related party receivables or payables at year end.

NOTE 8: PENSION PLAN

*Plan Description.* Williamson County Emergency Services District #5 participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.

a. A brief description of benefit terms:

- 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
- 2) The plan provides retirement, disability and survivor benefits.
- 3) TCDRS is a savings-based plan. For the district's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 100%) and is then converted to an annuity.
- 4) There are no automatic COLAs. Each year, the district may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
- 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.

b. The district's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Williamson County Emergency Services District #5 contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the district and are currently 7%. Contributions to the pension plan from the district for 2020 are shown in the Schedule of Employer Contributions.

c. The most recent comprehensive annual financial report for TCDRS can be found at the following link, [www.tcdrs.org](http://www.tcdrs.org).

Employee membership data related to the Plan, as of the valuation date of December 31, 2020, was as follows:

Members	Dec. 31, 2020	Dec. 31, 2019
Number of inactive employees entitled to but not yet receiving benefits	11	9
Number of active employees	18	14
Average monthly salary:	\$3,776	\$4,058
Average age:	32.54	32.35
Average length of service in years:	3.59	5.49
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	1	1
Average monthly benefit:	\$79	\$79

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 8: PENSION PLAN – continued

**Net Pension Liability**

The District's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<b>Valuation Timing</b>	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Amortization Method</b>	Recognition of economic/demographic gains or losses Straight-Line amortization over Expected Working Life
	Recognition of assumptions changes or inputs Straight-Line amortization over Expected Working Life
<b>Asset Valuation Method</b>	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
<b>Inflation</b>	2.50%

**Salary Increases** The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

**Investment Rate of Return** 7.60%

**Cost-of-Living Adjustments** Cost-of-Living Adjustments for Williamson County Emergency Services District #5 are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

**Retirement Age** Deferred members are assumed to retire (100% probability) at the later of: a) age 60 b) earliest retirement eligibility.  
*(For all eligible members ages 75 and later, retirement is assumed to occur immediately.)*

**Turnover** New employees are assumed to replace any terminated members and have similar entry ages.

**Mortality**

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 8: PENSION PLAN – continued

**Long-Term Expected Rate of Return**

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return <sup>(2)</sup>
US Equities	Dow Jones US Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities – Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
International Equities – Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index +33% Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	4.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

<sup>(1)</sup> Target asset allocation adopted at the March 2021 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0% per Cliffwater's 2021 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 8: PENSION PLAN – continued

**Net Pension Liability / (Asset)**

<b>Net Pension Liability / (Asset)</b>	<b>December 31, 2020</b>	<b>December 31, 2019</b>
Total pension liability	\$305,025	\$200,692
Fiduciary net position	327,837	197,130
Net pension liability / (asset)	(22,812)	3,562
Fiduciary net position as a % of total pension liability	107.48%	98.23%
Pensionable covered payroll <sup>(1)</sup>	\$861,123	\$680,979
Net pension liability as a % of covered payroll	(2.65%)	0.52%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

*Note: Rounding differences may exist above or in other tables in this report.*

*(1) Payroll is calculated based on contributions as reported to TCDRS.*

**Discount Rate**

Discount rate <sup>(2)</sup>	7.60%	8.10%
Long-term expected rate of return, net of investment expense <sup>(2)</sup>	7.60%	8.10%
Municipal bond rate <sup>(3)</sup>	Does not apply	Does not apply

<sup>(2)</sup> This rate reflects the long-term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB 68.

<sup>(3)</sup> The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 8: PENSION PLAN – continued

**Changes in Net Pension Liability / (Asset)**

Changes in Net Pension Liability/(Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) – (b)
Balances as of December 31, 2019	\$ 200,692	\$ 197,130	\$ 3,562
<i>Changes for the year:</i>			
Service cost	67,171		67,171
Interest on total pension liability <sup>(1)</sup>	21,181		21,181
Effect of plan changes <sup>(2)</sup>	0		0
Effect of economic/demographic gains or losses	1,757		1,757
Effect of assumptions changes or inputs	27,226		27,226
Refund of contributions	(12,052)	(12,052)	0
Benefit payments	(949)	(949)	0
Administrative expenses		(240)	240
Member contributions		60,279	(60,279)
Net investment income		20,584	(20,584)
Employer contributions		59,895	(59,895)
Other <sup>(3)</sup>	0	3,191	(3,191)
Balances as of December 31, 2020	\$305,025	\$327,837	\$(22,812)

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> No plan changes valued.

<sup>(3)</sup> Relates to allocation of system-wide items.

**Sensitivity Analysis**

The following presents the net pension liability of the district, calculated using the discount rate of 7.60%, as well as what the ESD net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$370,516	\$305,025	\$252,769
Fiduciary Net Position	327,837	327,837	327,837
Net pension liability/(asset)	\$42,679	(\$22,812)	(\$75,068)

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 8: PENSION PLAN – continued

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

**Deferred Inflows/Outflows of Resources**

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 9,519	\$ 11,968
Changes of assumption	561	25,510
Net difference between projected and actual earnings	975	0
Contributions made subsequent to measurement date	<u>N/A</u>	<u>52,493</u>
Totals	\$ 11,055	\$ 89,971

The \$ 52,493 reported as deferred outflows of resources related to pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. The remaining amounts currently reported as deferred outflows of resources related to pensions will be recognized in pension expenses as follows:

Year ended September 30:	
2022	\$ 1,885
2023	2,499
2024	673
2025	1,948
2026	1,995
Thereafter <sup>(1)</sup>	17,423

*<sup>(1)</sup> Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.*

**Payable to the Pension Plan**

At September 30, 2021, the District reported a payable of \$9,276 for the outstanding amount of employer and employee contributions to the pension plan required for the year ended September 30, 2021.

NOTE 9: FUND BALANCE CLASSIFICATION

The District complies with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

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

**Restricted** - Amounts that can be spent only for specific purposes because of constraints imposed by external providers or imposed by constitutional provisions or enabling legislation.

Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 9: FUND BALANCE CLASSIFICATION – continued

Committed - Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

Assigned - For the General Fund, amounts that are appropriated by the Board or Board designee that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted, or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has delegated the authority to assign fund balance for a specific purpose to the District's Chief or Assistant Chief.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

As of September 30, 2021, the District has not adopted a minimum fund balance policy.

The detail of the fund balance is included in the Governmental Fund Balance Sheet on page 9.

NOTE 10: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
AND GOVERNMENT-WIDE STATEMENTS

Differences between the Governmental Fund Balance Sheet and the Statement of Net Position:

The differences (as reflected in the adjustments column) primarily result from the long-term economic resources focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

Net pension asset is not receivable in the current period and therefore, is not reported in the funds.

\$22,812

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets	\$3,819,660
Accumulated Depreciation	<u>(1,149,697)</u>
	<u>\$2,669,963</u>

The statement of net position includes as Deferred Outflows of Resources amounts that are permitted to be recognized as part of pension expense over a period of years in the governmental funds.

Deferred Outflows of Resources	\$89,971
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Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 10: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
AND GOVERNMENT-WIDE STATEMENTS – continued

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Accrued interest payable	\$8,225
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Long-term liabilities applicable to the district's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities – both current and long-term—are reported in the statement of net position.

Due within one year	\$204,216
Due after one year	1,881,713

Taxes receivable are offset by deferred revenues in the governmental funds and thus are not included in fund balance.

Deferred revenue	\$(17,443)
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.

Deferred Inflows of Resources	\$11,055
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Differences between the Governmental Fund Operating Statement and the Statement of Net Activities:

The differences (as reflected in the adjustments column) arise primarily from the long-term economic resources focus of the statement of activities versus the current financial resources focus of the governmental funds.

Some expenses reporting the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Adjustment for Compensated Leave	\$(2,732)
Adjustment for Pension Liability/Asset	(26,374)
Change in Deferred Inflows/Outflows related to Pension	<u>(30,610)</u>
	\$(59,716)

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	\$(681,713)
Depreciation Expense	160,676

Repayment of capital lease obligations is reported as an expenditure in governmental funds. For the District as a whole, however, the principal payments reduce the liabilities in the statement of net position and do not result in an expense in the statement of activities.

Payment of Principal	\$(526,908)
----------------------	-------------

Interest expense in the statement of activities differs from the amount reported in governmental funds because additional accrued interest was calculated for capital lease obligations.

Change in Accrued interest	\$(3,468)
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Williamson County Emergency Services District #5  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2021

NOTE 10: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
AND GOVERNMENT-WIDE STATEMENTS – continued

The issuance of long-term debt provides current financial resources to governmental funds; however, this has no effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Financing Proceeds	\$(616,085)
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In the statement of activities, only the gain on the sale of equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the equipment less any accumulated depreciation.

Gain from disposal of assets	\$12,986
Proceeds from sale of asset	(16,200)

In the statement of activities, only the gain on the forgiveness of debt is reported. Thus, the change in net position differs from the change in fund balance.

Gain from forgiveness of debt	\$50,000
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NOTE 11: DATE OF MANAGEMENT'S REVIEW

Management has evaluated all subsequent events for disclosure and/or recognition through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. No events occurred that would impact the financial statements.

NOTE 12: SUBSEQUENT EVENT

The Coronavirus (COVID-19) pandemic impacted the nation, leading to consumer uncertainties and financial setbacks for many businesses and individuals. COVID-19 may have a continued material adverse impact on economic and market conditions, triggering a period of global economic slowdown. Management continues to monitor and evaluate the continually evolving environment associated with the virus. While it is not possible at this time to estimate the impact that COVID-19 will have on the District's operations, the pandemic could adversely affect the District's financial position and activities.

Required Supplementary Information

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5  
 GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
 BUDGET TO ACTUAL COMPARISON - GENERAL FUND  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

	<u>Budget</u>		Actual Amounts	Variance Favorable/ (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Ad valorem taxes	\$ 1,035,000	\$ 1,035,000	\$ 1,053,998	18,998
Sales taxes	770,000	770,000	1,252,896	482,896
Fire Recovery	-	-	8,286	8,286
Interest Income	-	-	5,524	5,524
Plan Review & Inspections	-	-	8,570	8,570
Interlocal Agreements	20,000	20,000	20,359	359
Miscellaneous	-	-	1,557	1,557
Grants/Contributions	-	5,998	190,250	184,252
<b>TOTAL REVENUES</b>	<b>\$ 1,825,000</b>	<b>\$ 1,830,998</b>	<b>\$ 2,541,440</b>	<b>710,442</b>
<b>EXPENDITURES/EXPENSES</b>				
Personnel Expense	\$ 1,182,839	\$ 1,301,084	\$ 1,181,562	119,522
Supplies-Fleet	62,650	62,650	60,776	1,874
Supplies-Emergency Equipment	29,500	31,720	44,261	(12,541)
Maintenance	52,198	52,198	42,901	9,297
Professional Fees	35,000	69,595	98,562	(28,967)
Office Expense/Postage	3,848	3,648	7,924	(4,276)
Information Technology	41,250	41,250	35,273	5,977
Insurance	60,950	59,950	65,151	(5,201)
Appraisal District & Tax Collector Fees	9,000	9,000	7,605	1,395
Utilities	20,650	20,650	18,625	2,025
Communications	11,250	11,250	8,852	2,398
Miscellaneous	15,250	15,250	14,173	1,077
Personal Protective Equipment	28,250	32,727	23,484	9,243
Professional Development	28,500	29,145	17,678	11,467
Uniforms	15,000	15,000	28,278	(13,278)
Capital Outlay	26,123	166,123	681,713	(515,590)
Debt Issue Costs	-	-	11,866	(11,866)
Debt Service:				
Principal	244,542	247,911	526,908	(278,997)
Interest	78,892	75,523	67,176	8,347
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 1,945,692</b>	<b>\$ 2,244,674</b>	<b>\$ 2,942,768</b>	<b>(698,094)</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>(120,692)</u>	<u>(413,676)</u>	<u>(401,328)</u>	<u>12,348</u>
<b>OTHER FINANCING SOURCES/(USES):</b>				
Financing Proceeds	\$ -	\$ -	\$ 616,085	\$ 616,085
Proceeds from Sale of Asset	-	-	16,200	16,200
Total Other Financing Sources/(Uses):	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 632,285</u>	<u>\$ 632,285</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES and OTHER SOURCES/(USES)</b>	<b>(120,692)</b>	<b>(413,676)</b>	<b>230,957</b>	<b>644,633</b>
Net Change in Fund Balance	\$ (120,692)	\$ (413,676)	\$ 230,957	
Beginning of the year			<u>1,133,948</u>	
End of the year			<u><u>\$ 1,364,905</u></u>	

Williamson County Emergency Services District #5  
Notes to the Governmental Fund Revenues, Expenditures and  
Budget to Actual Comparison – General Fund  
For the Year Ended September 30, 2021

NOTE 1:

The District's original and final budget reported a deficient, the Board used \$413,676 from prior years' reserve fund balance to offset this deficient.

## Supplementary Information

**Williamson County Emergency Services District #5**  
**Schedule of Changes in Net Pension Liability and Related Ratios**

	Year Ended December 31										
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
<b>Total Pension Liability</b>											
Service cost	67,171	57,308	19,185	17,677	12,952	16,088	18,202	N/A	N/A	N/A	N/A
Interest on total pension liability	21,181	16,009	7,364	5,488	2,778	2,131	723	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	44,933	-	(215)	(1,239)	-	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	27,226	-	-	(785)	-	166	-	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	1,757	(5,364)	6,534	1,296	6,518	(8,041)	17	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(13,001)	(14,897)	(4,134)	-	-	-	-	N/A	N/A	N/A	N/A
Net change in total pension liability	104,334	53,056	73,882	23,676	22,033	9,105	18,943	N/A	N/A	N/A	N/A
Total pension liability, beginning	200,695	147,639	73,757	50,081	28,048	18,943	-	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	305,029	200,695	147,639	73,757	50,081	28,048	18,943	N/A	N/A	N/A	N/A
<b>Fiduciary Net Position</b>											
Employer contributions	59,895	34,049	11,418	7,353	8,708	7,224	7,060	N/A	N/A	N/A	N/A
Member contributions	60,279	47,669	19,901	12,900	10,793	8,757	8,558	N/A	N/A	N/A	N/A
Investment income net of investment expenses	20,584	18,017	(1,251)	8,308	2,407	(178)	62	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(13,001)	(14,897)	(4,134)	-	-	-	-	N/A	N/A	N/A	N/A
Administrative expenses	(240)	(150)	(88)	(56)	(26)	(18)	(6)	N/A	N/A	N/A	N/A
Other	3,191	2,315	818	271	1,349	(2)	-	N/A	N/A	N/A	N/A
Net change in fiduciary net position	130,708	87,003	26,664	28,776	23,231	15,783	15,673	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	197,130	110,127	83,463	54,687	31,456	15,673	-	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	327,838	197,130	110,127	83,463	54,687	31,456	15,673	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	(22,809)	3,565	37,512	(9,706)	(4,606)	(3,408)	3,270	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	107.48%	98.22%	74.59%	113.16%	109.20%	112.15%	82.74%	N/A	N/A	N/A	N/A
Pensionable covered payroll	861,123	680,979	497,513	322,512	269,821	218,921	213,948	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	-2.65%	0.52%	7.54%	-3.01%	-1.71%	-1.56%	1.53%	N/A	N/A	N/A	N/A

**Williamson County Emergency Services District #5  
Schedule of Employer Contributions**

<b>Year Ending September 30</b>	<b>Actually Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2012	**	**	**	**	**
2013	**	**	**	**	**
2014	**	**	**	**	**
2015	7,060	7,060	-	213,948	3.3%
2016	72	72	-	218,921	3.3%
2017	8,688	8,708	(20)	269,821	3.2%
2018	7,353	7,353	-	322,512	2.3%
2019	11,393	11,418	(25)	497,513	2.3%
2020	24,924	34,049	(9,125)	680,979	5.0%
2020	24,924	34,049	(9,125)	680,979	5.0%
2021	28,417	59,895	(31,478)	861,123	7.0%

Williamson County Emergency Services District No. 5  
Notes to the Schedule of Employer Contributions  
For the year ending September 30, 2021

Valuation Date:	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.00 (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected.  2017: new Mortality assumptions were reflected.  2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions were reflected in the Schedule.  2016: No changes in plan provisions were reflected in the Schedule.  2017: New Annuity Purchase Rates were reflected for benefits earned after 2017  2018: No changes in plan provisions were reflected in the Schedule.  2019: Employer contributions reflect that the member contribution rate was increase to 7%.  2020: No changes in plan provisions were reflected in the Schedule.

*\*Only changes effective 2015 and later are shown in the Notes to Schedule.*

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6**

**AUDITED FINANCIAL STATEMENTS**

**AND SUPPLEMENTAL SCHEDULES**

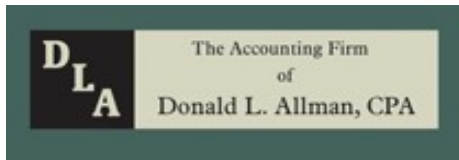
**AND INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6**

**TABLE OF CONTENTS**

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-10
Statement of Net Position	11
Statement of Activities	12
Balance Sheet – Governmental Funds	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17- 24
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) General Fund	26
Notes to Required Supplementary Information	27
Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	28-29



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## Independent Auditor's Report

To the Board of Directors  
Williamson County Emergency Services District No. 6

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County Emergency Services District No. 6 as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County ESD No. 6 as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and the schedule of contributions on pages 3 – 10 and 26 - 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report date, November 30, 2019, on our consideration of the Williamson County ESD # 6's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Williamson County ESD # 6's internal control over financial reporting and compliance

Donald L. Allman, CPA

Georgetown, Texas  
January 17, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Our discussion and analysis of the Williamson County Emergency Services District No. 6's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please review it in conjunction with the transmittal letter and the District's basic financial statements, which begin on page 11.

**FINANCIAL HIGHLIGHTS**

Total net position decreased \$(20,317) which represents a net loss from 2021.

The District had \$815,856 in expenses related to governmental activities with \$795,539 in program revenues to cover the cost of these programs. The excess revenues were kept to increase the cash balance and unrestricted net position.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 11-12) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 13. These statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most financially significant funds.

**Reporting the District as a Whole**

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins on page 11. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer that question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position, the difference between assets, what the District owns, and liabilities, what the District owes, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's jurisdiction, the availability of capital projects, and continuing local governmental support to assess the overall health of the District.

### **Reporting the District's Most Significant Funds** Major Funds

Fund Financial Statements

-General

Our analysis of the District's major funds begins on page 13. The Fund financial statements begin on page 13 and provide detailed information about the most significant funds-not the District as a whole. Some funds are required to be established by State law. The District only has governmental funds.

*Governmental Funds:* The District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation beside the fund financial statements, if applicable.

*Notes to the Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 17-36 of this report.

*Other information:* In addition to the basic financial statements and accompanying notes, this report also presents budget to actual statements and schedules which can be found on pages 38-39 of this report.

## THE DISTRICT AS A WHOLE

The District's total net position changed from a year ago, decreasing from \$927,156 to \$906,839. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

**Table 1**  
**Summary of Net Position**

	2021	2020	\$ Change	% Change
Cash and Current Assets	\$ 415,863	\$ 428,798	\$ (12,935)	-3.0%
Property Taxes Rec.	131,779	132,861	\$ (1,082)	100.0%
Capital Assets	434,197	414,165	20,032	4.8%
<b>Total Assets</b>	<b>\$ 981,839</b>	<b>\$ 975,824</b>	<b>\$ 6,015</b>	<b>0.6%</b>
Current Liabilities	\$ -	\$ 48,668	\$ (48,668)	-100.0%
Long-Term Obligations	-	-	-	0.0%
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 48,668</b>	<b>\$ (48,668)</b>	<b>-100.0%</b>
Net Position:				
Net Investment in Capital				
Assets	\$ 434,197	\$ 365,497	\$ 68,700	18.8%
Restricted	-	50,187	(50,187)	-100.0%
Unrestricted	547,642	511,472	36,170	7.1%
<b>Total Net Assets</b>	<b>\$ 981,839</b>	<b>\$ 927,156</b>	<b>\$ 54,683</b>	<b>5.9%</b>

Net position of the District's activities decreased 2% or \$(20,317). Land was added from a prior period adjustment increasing net position \$75,000. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased from \$511,472 to \$547,642 by the end of fiscal year 2021.

Table 2 compares the 2021 change in net position to the 2020 change in net position.

**Table 2**  
**Summary of Changes in Net Position for 2021**  
**Compared With 2020 Activity**

	2021	2020	\$ Change	% Change
<b>Program Revenues:</b>				
Property Taxes	\$ 394,774	\$ 394,104	\$ 670	0.2%
Wilco Revenues	18,391	12,127	6,264	51.7%
Wilco Grant	382,306	-	382,306	100.0%
Interest & Investment Income	68	3,157	(3,089)	-97.8%
<b>Total Revenues</b>	<b>\$ 795,539</b>	<b>\$ 409,388</b>	<b>\$ 386,151</b>	<b>94.3%</b>
<b>Program Expenses:</b>				
General Government	\$ 815,856	\$ 401,468	\$ (414,388)	103.2%
Other (Income)/Expense	-	-	-	
<b>Total Expenses</b>	<b>\$ 815,856</b>	<b>\$ 401,468</b>	<b>\$ (414,388)</b>	<b>103.2%</b>
<b>Net Position</b>				
Increase / (Decrease)	\$ (20,317)	\$ 7,920	\$ (28,237)	-356.5%

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total cost less revenues generated by activities). The net cost shows the financial burden that was placed on the District by each of these functions.

**Table 3**  
**Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	2021	2020	2021	2020
General Government	\$ 815,856	\$ 401,468	\$ 815,856	\$ 401,468
Other Expense	-	-	-	-
<b>Total Expenses</b>	<b>\$ 815,856</b>	<b>\$ 401,468</b>	<b>\$ 815,856</b>	<b>\$ 401,468</b>

**THE DISTRICT'S FUND'S**

**Table 4**  
**Change In Year End Fund Balance**

	2021	2020	\$ Change	% Change
Net Investment in Capital Assets	\$ 434,197	\$ 365,497	\$ 68,700	18.8%
Restricted	-	50,187	(50,187)	-100.0%
Unrestricted	547,642	511,472	36,170	7.1%
Total Governmental Balances	\$ 981,839	\$ 927,156	\$ 54,683	5.9%

The 2% decrease in Net Investment in Capital Assets balance is due to depreciation. \$75,000 of land was added to capital assets from a prior period adjustment. Restricted net position decreased to zero due to the loan being paid off.

The 7.1% increase in the Unrestricted fund balance can be attributed to more income.

Table 5 presents a summary of governmental fund revenues for the 2021 fiscal year and the amounts and percentages of increases and decreases in relation to the prior year.

**Table 5**  
**Total Governmental Fund Revenues**

Revenue Source	2021	% of Total	Increase or (Decrease) Over 2020	% Increase / (Decrease)
Property taxes	394,774	49.6%	670	0.2%
Grant income	382,306	48.06%	382,306	100.0%
Wilco Income	18,391	2.3%	6,264	51.7%
Investment Income	68	0.0%	(3,089)	-97.8%
Total	\$ 795,539	100.0%	\$ 386,151	94.3%

The 6% increase in Property Tax revenues is due to increases in the property tax rate, the tax rate did increase to .1.

Table 6 presents the General Fund budget and the difference between the original budget and final budget for fiscal year 2020. Table 7 discusses the variance between the final budget and the actual results for the year.

**Table 6  
Original and Final Budget**

	<b>Original</b>	<b>Budgeted Amounts Final</b>
<b>Revenues:</b>		
Property Taxes	\$ 360,000	\$ 360,000
Wilco Income	18,000	18,000
Interest Income	2,000	2,000
Grant income	380,000	380,000
<b>Total Revenues</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>
<b>Expenditures:</b>		
Debt Service	50,000	50,000
Contracts for EMS & Firefighting	\$ 600,000	\$ 600,000
Insurance	3,000	3,000
Utilities	12,000	12,000
Interest expense	-	0
Communications	12,000	12,000
Equipment	20,000	20,000
Fuel	4,000	4,000
Repairs & maintenance	10,000	10,000
Salaries and payroll	32,000	32,000
County Tax Assessor Collector	2,000	2,000
Audit & Legal fees	9,000	9,000
Miscellaneous	3,000	3,000
Training & other expenses	3,000	3,000
<b>Total Expenditures</b>	<b>760,000</b>	<b>760,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**Original versus Final Budget**

There were no material differences between original and final budgeted amounts for 2020.

**Table 7  
Original and Final Budget**

	<b>Budgeted Amounts</b>	
	<b>Final</b>	<b>Actual</b>
<b>Revenues:</b>		
Property Taxes	\$ 360,000	\$ 395,856
Wilco Income	18,000	18,391
Interest Income	2,000	68
Grant income	380,000	382,306
<b>Total Revenues</b>	<b>\$ 760,000</b>	<b>\$ 796,621</b>
<b>Expenditures:</b>		
Debt Service	50,000	50,187
Contracts for EMS & Firefighting	\$ 600,000	\$ 695,706
Insurance	3,000	-
Utilities	12,000	11,332
Interest expense	-	1,519
Communications	12,000	3,753
Equipment	20,000	-
Fuel	4,000	-
Repairs & maintenance	10,000	-
Salaries and payroll	32,000	30,505
County Tax Assessor Collector	2,000	2,211
Audit & Legal fees	9,000	13,953
Miscellaneous	3,000	117
Training & other expenses	3,000	273
Depreciation	-	-
<b>Total Expenditures</b>	<b>760,000</b>	<b>809,556</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (12,935)</b>

**Final Budget versus Actual Results**

The variance in **Property Tax** revenues is due to the District increasing its overall property value due to growth and new construction.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At year-end, the District had \$896,726 invested in equipment, trucks and computers. The net amount is \$434,197 and represents a \$20,032 net increase over the last year, which is due to depreciation and adding land value of \$75,000 from a prior period adjustment.

### **Debt Administration**

At fiscal year-end, the District had \$0 in notes payable for the fire truck. This amount represents a net decrease of \$48,668.

## **ECONOMIC FACTORS**

The District operates solely in Williamson County and has since its inception. Almost 49% of the District's revenue comes from property taxes. The District's budgeting process must continue to work as closely as possible with the Williamson County Tax Assessor's office in order to meet the financial obligations of the District.

It is important that the District is able to succeed in carrying out its day-to-day operations and continue to be able to meet its financial obligations as well. The additional apparatus and equipment are vital to providing the best fire protection and EMT services to the citizens of the District.

## **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Treasurer, P.O. Box 53, Weir, TX 78674.

Mark Montgomery, Treasurer  
Williamson County Emergency Services District # 6

**LIAMSON COUNTY EMERGENCY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

**Assets:**

Current Assets:

Cash and Cash Equivalents	\$	415,863
Property Taxes Receivable		131,779
<b>Total Current Assets</b>	<b>\$</b>	<b>547,642</b>

Non-Current Assets:

Capital Assets:

Building, Equipment &	\$	434,197
<b>Total Non-Current Assets</b>	<b>\$</b>	<b>434,197</b>
<b>Total Assets</b>	<b>\$</b>	<b>981,839</b>

**Liabilities:**

Current Liabilities:

Accounts Payable	\$	-
Unearned Revenue-Property Taxes		-
Payroll Taxes, Insurance & Retirement Pay		-
Current Portion of Long-Term Debt		-
<b>Total Current Liabilities</b>	<b>\$</b>	<b>-</b>

Non-Current Liabilities:

Notes & Leases Payable	\$	-
<b>Total Liabilities</b>	<b>\$</b>	<b>-</b>

**Net Position:**

Net Investment in Capital	\$	434,197
Restricted for Debt Service,		-
Unrestricted		547,642
<b>Total Net Position</b>	<b>\$</b>	<b>981,839</b>

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>	<b><u>Net Revenue and Change in Net Position Primary Governmental Activities</u></b>
Governmental Activities:			
General Government	815,856	\$ 394,774	\$ (421,082)
Other Income/Expense	-	382,306	382,306
Total Governmental Activities:	<u>\$ 815,856</u>	<u>\$ 777,080</u>	<u>\$ (38,776)</u>
General Revenues:			
Unrestricted Interest Earnings			\$ 68
Wilco Revenues			18,391
Total General Revenues			<u>\$ 18,459</u>
Change in Net Position			\$ (20,317)
Net Position - Beginning			<u>927,156</u>
Prior Period Adjustment			<u>75,000</u>
Net Position - Ending			<u>\$ 981,839</u>

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6**

**BALANCE SHEET – GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2021**

	<b>General</b>	<b>Total Government al Funds</b>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 415,863	\$ 415,863
Property Taxes Receivable	131,779	\$ 131,779
<b>Total Assets</b>	<b>\$ 547,642</b>	<b>\$ 547,642</b>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
Accounts Payable	\$ -	\$ -
Unearned Revenue Property Tax	131,779	131,779
Payroll Taxes, Insurance & Retirement Payable	-	-
<b>Total Liabilities</b>	<b>\$ 131,779</b>	<b>\$ 131,779</b>
<b>Fund Balances</b>		
Nonspendable	\$ -	\$ -
Restricted		
Unassigned	415,863	415,863
<b>Total Fund Balances</b>	<b>\$ 415,863</b>	<b>\$ 415,863</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 547,642</b>	<b>\$ 547,642</b>

See accompanying notes to financial statements.

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET  
POSITION OF GOVERNMENTAL ACTIVITIES  
SEPTEMBER 30, 2021**

Total fund balance – total governmental funds \$ 415,863

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

Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds. \$ 434,197

The current portion of property taxes receivable is not included in governmental activities due to receivables not being included in governmental activities. \$ 131,779

Unearned Revenues are not reported in governmental funds \$ -

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. \$ -

Net position of governmental activities \$ 981,839

See accompanying notes to financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES – GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2021**

	<b>General</b>	<b>Total Governmental Funds</b>
<b><u>Revenues:</u></b>		
Property Taxes	\$ 395,856	\$ 395,856
Wilco Revenues	18,391	18,391
Grant income	382,306	382,306
Interest Earnings	68	68
<b>Total Revenues</b>	<b><u>\$ 796,621</u></b>	<b><u>\$ 796,621</u></b>
<b><u>Expenditures:</u></b>		
Current:		
General Government	\$ 759,369	\$ 759,369
Capital Outlay	-	-
Debt Service:		
Principal	48,668	48,668
Interest	1,519	1,519
<b>Total Expenditures</b>	<b><u>\$ 809,556</u></b>	<b><u>\$ 809,556</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (12,935)</b>	<b>\$ (12,935)</b>
<b>Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Changes in Fund Balances</b>	<b>\$ (12,935)</b>	<b>\$ (12,935)</b>
<b>Fund Balances - Beginning</b>	<b>\$ 428,798</b>	<b>\$ 428,798</b>
<b>Fund Balances - Ending</b>	<b><u>\$ 415,863</u></b>	<b><u>\$ 415,863</u></b>

See accompanying notes to the financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balance - total governmental funds \$ (12,935)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation was more than capital outlays (0) in the current period. \$ (54,968)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes not collected	\$	131,779
Less: Prior year		132,861
Balance	\$	<u>(1,082)</u>

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. \$ 48,668

Deferred tax revenues not included in governmental funds \$ -

Changes in net position of governmental activities \$ (20,317)

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Williamson County Emergency Services District No. 6 (the District) is a governmental unit of the State of Texas that was formed in September of 1995. The entity is responsible for providing fire and emergency services in Williamson County, Texas. The District provides fire and emergency medical services to a certain geographic portion of Williamson County including Weir, Texas, an unincorporated area located in Williamson County. The District was created and operates under Article III, Section 48-3, of the Texas Constitution for the protection of human life and health as provided by that Act. The District's operations are governed by the Texas Health and Safety Code, Chapter 775 Emergency Services Districts.

The accompanying statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues primarily consist of Ad Valorem taxes received from the County's appraisal district.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. 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 government considers revenues to be available if they are collected within 31 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the District receives cash.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the District except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Texas and the bylaws of the District.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within thirty-one days of fiscal year-end. Under the modified accrual basis, only interest is considered to be both measurable and available at fiscal year-end. Non-exchange transactions, in which the District receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**C. Cash and Cash Equivalents**

Cash and equivalents include all highly-liquid investments with a maturity of three months or less at the date of purchase. During 2021, cash and cash equivalents accounts were limited to the First Texas Bank checking account, and a Money Market account with United Heritage Credit Union.

**D. Restricted Assets**

Williamson County ESD # 6 currently does not have any restricted assets.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. **Capital Assets**

General capital assets generally result from expenditures in the governmental funds. These assets are reported on the government-wide statement of net position and in the General Fund. All capital assets are recorded at cost and updated for additions and retirements during the year. The District does possess building infrastructure. Other Capital assets consist of computers, trucks and fire trucks. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not.

F. **Reservations of Fund Balance**

The District currently does not have any reservations of fund balance amounts.

G. **Net Position**

Net position present the difference between assets and liabilities in the statement of net position. Net Investment in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net assets are reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

**H. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**I. Accrued Liabilities**

The District reports accrued liabilities on the statement of net position. The District reports accounts payable of \$0 during 2021.

**NOTE 2 – TAX REVENUES**

The District's tax revenue is collected by County of Williamson, Texas, (the County) under the provisions of a tax collection agreement signed September, 1995. Under the agreement, the County is responsible for making the calculations necessary for the District to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code and collecting the appropriate tax. The County periodically remits the collected taxes to the District. The agreement may be terminated by either party on written notice, but neither party has expressed an interest in terminating the agreement. The County provides the District with written reports necessary to keep the District advised of all financial information affecting the District. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable on or before January 31 of the following year. All unpaid taxes become delinquent February 1 of the following year. The District pays the County for its tax collection activity in four quarterly payments, which totaled \$2,211 USD for 2021. The amount is determined by the County based on an amount per each parcel of taxable property, or account taxable by the District. The tax rate for WCESD # 6 for 2020 is \$.081087 per \$100 valuation of property. The total adjusted original tax roll was \$394,774 on \$507,076,290 valuation. Property taxes receivable at 9/30/21 total \$131,779 with \$46,780 being current and \$84,999 being delinquent.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

Cash resources of several individual funds are combined to form a pool of cash and investments. In addition, investments are separately held by a number of individual funds. Statutes require the classification of funds held by the District into three categories.

Category 1 consists of “active” funds – those funds required to be kept in “cash” or “near cash” status for immediate use by the District. Such funds must be maintained either as cash in the District Treasury or in depository accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of “inactive” funds – those funds not required for use within the current two-year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of “interim” funds – those funds not needed for immediate use, but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States Treasury notes, bills, bonds or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States.
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities

**A. Deposits**

At year-end the carrying amount of the District’s deposits was \$415,863 and the bank balance was \$415,863. \$415,862 was with First Texas Bank and \$1 was with United Heritage.

Federal depository insurance coverage totals \$500,000. The deposits were fully covered by FDIC insurance.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 4 - GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for the year ended September 30, 2021:

Property & Equipment	At 9/30/21
Land	75,000
Fire Truck	476,914
Pumper Tank	158,400
Trucks	79,219
Computers	20,694
Equipment	82,599
Fence	3,900
Accumulated Depreciation	<u>(462,529)</u>
Net Property & Equipment	<u>434,197</u>

Depreciation expense for the year ended 9/30/21 was \$54,698.

**NOTE 5 – GENERAL LONG-TERM DEBT**

Note payable to Government Capital Corporation, dated May 18, 2018, in the amount of \$236,914, with annual payments of \$50,187 including interest of 3.122%, secured by Fire Truck.

None

**NOTE 6 – CONTINGENCIES**

As of September 30, 2021, the District did not have any material pending litigation or potential non-disclosed liabilities.

**NOTE 7 – PRIOR PERIOD ADJUSTMENT**

Land was donated in 2018 with a value of \$75,000, this was not recorded previously due to it being donated and there being no cash transactions connected with it. The land is recorded and investment in capital assets credited for the donation.

Required Supplementary Information

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) GENERAL FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 360,000	\$ 360,000	\$ 395,856	\$ 35,856
Other Income	380,000	380,000	382,306	2,306
Wilco Income	18,000	18,000	18,391	391
Investment Earnings	2,000	2,000	68	(1,932)
<b>Total Revenues</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>	<b>\$ 796,621</b>	<b>\$ 36,621</b>
<b>Expenditures:</b>				
Current:				
General Government	\$ 760,000	\$ 760,000	\$ 759,369	\$ 631
Capital Outlay	-	-	-	-
Debt Service	-	-	50,187	(50,187)
<b>Total Expenditures</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>	<b>\$ 809,556</b>	<b>\$ (49,556)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,935)</b>	<b>\$ (12,935)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,935)</b>	
<b>Fund Balances - Beginning</b>	<b>\$ 428,798</b>	<b>\$ 428,798</b>	<b>\$ 428,798</b>	
<b>Fund Balances - Ending</b>	<b>\$ 428,798</b>	<b>\$ 428,798</b>	<b>\$ 415,863</b>	

See accompanying notes to the financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**SEPTEMBER 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Budgetary Process**

The budgetary process is prescribed by the provisions of the Texas Constitution and entails the preparation of budgetary documents within an established timeline. Legally, the Texas Constitution does not strictly impose a requirement on the District to follow the budgetary process but the District chose to follow the budgetary process. The major documents prepared are an estimated budget with revenues and expenditures. The level of budgetary control is at the object level for the District. The budget is not amended for modifications or changes during the year. All expenditures are approved by the Board beforehand.

1. Estimated Resources

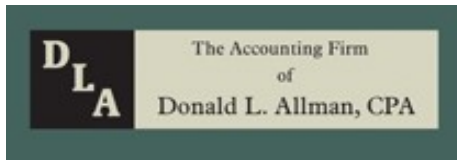
As part of the District's budgetary process, the Board approves the official estimated resources. The official estimated resources state the projected revenue for the District. The estimated revenue is calculated from information from the Williamson County Appraisal District. The budget is not revised or amended for increases or decreases in estimated revenues.

2. Appropriations

Estimated appropriations are prepared for the annual budget. All appropriations, no matter how small or how large, still must be approved by the Board before remittance, whether or not they were included in the budget.

3. Budgetary Basis of Accounting

The District's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary process, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures are recorded when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting on the governmental fund statements and on the full accrual basis on the government-wide statements. See page 14 for a reconciliation between governmental funds and GAAP basis net equity fund balance.



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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

To the Board of Directors  
Williamson County ESD # 6

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County ESD # 6 as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Williamson County ESD # 6's basic financial statements, and have issued our report thereon dated January 17, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Williamson County ESD # 6's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County ESD # 6's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County ESD # 6's internal control.

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 a combination of deficiencies, in internal control, 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Williamson County ESD #6's financial statements are free from 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*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Donald L. Allman, CPA, PC

Georgetown, TX  
January 17, 2022

**Williamson County  
Emergency Services District No. 7  
Financial Statements  
September 30, 2021**

Williamson County Emergency Services District No. 7  
For the Year Ending September 30, 2021

TABLE OF CONTENTS

Independent Auditor's Report.....	1-2
Management's Discussion and Analysis (unaudited).....	3-7
Basic Financial Statements:	
Governmental Fund Balance Sheet and Statement of Net Position .....	8
Governmental Fund Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities .....	9
Notes to Basic Financial Statements .....	10-26
Required Supplemental Information:	
Governmental Fund Revenues, Expenditures and Budget to Actual Comparison – General Fund .....	27
Schedule of Changes in New Pension Liability and Related Ratios .....	28
Schedule of Employer Contributions.....	29
Notes to Schedule of Employer Contributions.....	30



**MEDACK & OLTMANN, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**PARTNERS**

James E. Medack, CPA  
Melodi J. Oltmann, CPA

**PROFESSIONAL STAFF**

Ashton McGonagle

**MEMBERS**

American Institute of  
Certified Public Accountants

Texas Society of  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Williamson County Emergency Services District No. 7

We have audited the accompanying financial statements of the governmental activities, and each major fund, of Williamson County Emergency Services District No. 7, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of Williamson County Emergency Services District No. 7, as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, the schedule of changes in net pension liability and related ratios, and the schedule of District contributions on pages 3 through 7 and 27 through 30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Medack & Oltmann, LLP  
Giddings, TX  
January 16, 2022

## **Williamson County Emergency Services District #7**

*Management's Discussion and Analysis* September 30, 2021

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As management of the Williamson County Emergency Services District #7 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended September 30, 2021. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

### **Financial Statements**

- The net position of the District increased by \$ 785,273. Net position at year end consisted of net investment in capital assets of \$ 1,261,768 and unrestricted net position of \$ 933,269, for a total of \$ 2,195,037.
- Total revenues from all sources were \$ 1,543,903 which represents a increase of \$ 817,255 from the prior year.
- Total expenditures from operations were \$ 758,629 which was an increase of \$ 109,490 from the prior year.
- As of September 30, 2021, the District's governmental fund reported an ending fund balance of \$ 931,429, an increase of \$ 682,380 from the prior fiscal year.

### **Using this Annual Report**

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. This information includes a management's discussion and analysis as well as a budgetary comparison schedule.

### **Government-Wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the assets and liabilities of the District. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net position may service as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year revenues and expenses are taken into account regardless of when the cash is received or paid.

## Williamson County Emergency Services District #7

Management's Discussion and Analysis September 30, 2021

Both the Statement of Net Position and the Statement of Activities present information for the following:

- Government activities – This includes all of the District's emergency protection services which are primarily supported by property and sales taxes.

The government-wide financial statements begin on page 8. The following is a summary of net position as of September 30, 2021, and September 30, 2020.

**Table 1**  
**Net Position**

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
<b>Assets:</b>		
Current & Other Assets	\$ 968,271	\$ 285,816
Capital Assets, Net	<u>1,929,965</u>	<u>1,842,009</u>
Total Assets	\$ 2,898,236	\$ 2,127,825
<b>Deferred Outflows of Resources</b>	\$ 9,417	\$ 4,277
<b>Liabilities:</b>		
Current Liabilities	\$ 62,776	\$ 38,628
Long term liabilities	<u>649,839</u>	<u>683,710</u>
Total Liabilities	\$ 712,615	\$ 722,338
<b>Deferred Inflows of Resources</b>	\$ -	\$ -
<b>Net Position:</b>		
Net Investment in Capital Assets	\$ 1,261,768	\$ 1,145,148
Unrestricted	<u>933,269</u>	<u>250,458</u>
Total Net Position	\$ 2,195,037	\$ 1,395,606

## Williamson County Emergency Services District #7

Management's Discussion and Analysis September 30, 2021

The following table is a summary of changes in net position for the year ended September 30, 2021 and 2020.

**Table 2**  
**Change in Net Position**

	Governmental Activities	
	2021	2020
Revenues		
Operating Grants & Contributions	\$ 236,023	\$ 59,709
Property Taxes	586,165	505,394
Penalty/Interest	6,611	3,732
Sales Tax	682,041	123,707
Interest	3,357	1,159
Miscellaneous	26,706	32,947
Gain Sale of Assets	\$ 3,000	\$ -
Total Revenues	\$ 1,543,903	\$ 726,648
Expenses:		
General Government	\$ 758,629	\$ 649,139
Total Expense	\$ 758,629	\$ 649,139
Change in Net Position	\$ 785,273	\$ 77,509
Net Position-Beginning of Year	1,409,764	1,332,255
Net Position-End of Year	\$ 2,195,037	\$ 1,409,764

### 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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements provide detailed information about the District's significant funds – not the District as a whole. The District's funds fall into one category – governmental funds.

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

The *governmental funds statements* provide a detailed short-term view of the government operations and the basic services it provided, and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund *Balance Sheet* and the governmental fund

## Williamson County Emergency Services District #7

Management's Discussion and Analysis September 30, 2021

Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to the government-wide financial statements.

The District adopts an annual budget for the general fund. A budgetary comparison statement has been provided to demonstrate compliance. The governmental fund financial statements begin on page 8, and the budgetary comparison schedule is on page 27.

### 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 10 through 26 of this report.

### General Fund Budgetary Highlights

The budgeted revenues were \$ 760,817 less than actual revenues and budgeted expenses were \$84,466 more than actual expenses for the year ended September 30, 2021. Actual results for expenditures were 9.01% less than budgeted expenditures, while the District's overall actual revenue were 98.66% more than budgeted.

### Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2021, amounts to \$ 1,261,768 (net of accumulated depreciation). This investment in capital assets includes vehicles, machinery, equipment, and buildings.

#### Capital Assets Governmental Activities (net of depreciation)

	Balance 9/30/2021	Balance 9/30/2020
Land	\$ 111,969	\$ 111,969
Vehicles	575,376	577,783
Equipment	392,846	231,047
Buildings and Structures	1,619,923	1,619,923
Accumulated Depreciation	(770,149)	(698,713)
Governmental activities capital assets, net	<u>\$ 1,929,965</u>	<u>\$ 1,842,009</u>

Additional information on the District's capital assets can be found in Note 4 of this report.

## Williamson County Emergency Services District #7

Management's Discussion and Analysis September 30, 2021

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### Debt Administration

As of September 30, 2021, and September 30, 2020, the District was obligated on the following debt:

#### Outstanding Debt at Year-End

	<u>9/30/2021</u>	<u>9/30/2020</u>
Capital Lease-Government Capital Corp	\$ 668,197	\$ 696,861
Compensated Absences	<u>11,412</u>	<u>15,519</u>
Total	\$ 679,609	\$ 712,380

The District incurred \$ 29,481 in interest expense as of September 30, 2021.

Additional information on the District's non-current liabilities can be found in Note 5 of this report.

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

WCESD #7's budget is funded by an ad valorem property tax as well as sales tax. The ad valorem property tax of 10 cents per \$100 of appraised property value and the sales tax is at 2% within our fire district. An example of ad valorem tax is a property that is valued at \$100,000 will provide \$100 per year to the district.

The district is projected to see a significant growth rate. The taxes that fund ESD 7's budget is used to pay employees, make building payments, provide necessary insurance including workers compensation, pay utilities, provide training, repair and fuel vehicles, and provide proper protective gear and firefighting tools.

In budget year 21/22, major budgetary items to be funded will be a remodel to the Florence Fire Station, purchase of a second fire engine, staffing of the Andice Fire Station, and an employee pay increase to match neighboring ESD's.

Projected growth, both in the City of Florence as well as in the Ronald Reagan corridor will not only increase the ESD's revenue but will increase the demand on emergency services within the ESD. As subdivisions become denser and growth transitions from single family homes to multistory apartments, an aerial fire apparatus will be needed as well as personnel to staff that apparatus. An additional station will be need in the Ronald Reagan/FM 2338 area. The ESD will need to move from a two-station district to a three-station district. Staffing will need to advance from two personnel on duty at each station to three personnel on duty at each station with an engine company and four personnel at the station with an aerial apparatus. The ESD will need to increase volunteer staffing to add to backfill and to provide manpower on major incidents.

### Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of the Williamson County Emergency Services District #7. If you have any questions about this report or need further information, contact the Williamson County Emergency Services District #7, P.O. Box 523, Florence, TX 76527, or call 254-793-2591.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
GOVERNMENTAL FUND BALANCE SHEET AND  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021

	General Fund	Adjustments (Note 9)	Statement of Net Position
<b>ASSETS</b>			
Cash	\$ 672,668	\$ -	\$ 672,668
Property Taxes Receivable	16,749	-	16,749
Accounts Receivable	257,083	-	257,083
Prepaid Expense	21,771	-	21,771
Pension Asset	-	-	-
Capital Assets (net of accumulated depreciation)	-	1,929,965	1,929,965
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u><u>\$ 968,272</u></u>	<u><u>\$ 1,929,965</u></u>	<u><u>\$ 2,898,237</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Amounts	\$ -	\$ 9,417	\$ 9,417
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ -</u></u>	<u><u>\$ 9,417</u></u>	<u><u>\$ 9,417</u></u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,929	\$ -	\$ 2,929
Accrued Interest Payable	-	9,878	9,878
Accrued Payroll/Liabilities	17,164	-	17,164
Pension Liability	-	3,035	3,035
Long Term Liabilities - Due within one year	-	29,770	29,770
Long Term Liabilities - Due after one year	-	649,839	649,839
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 20,094</u></u>	<u><u>\$ 692,522</u></u>	<u><u>\$ 712,616</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	\$ 16,749	\$ (16,749)	\$ -
Interlocal Agreement	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u><u>\$ 16,749</u></u>	<u><u>\$ (16,749)</u></u>	<u><u>\$ -</u></u>
<b>FUND BALANCES/NET POSITION</b>			
Fund balances:			
Non-Spendable	21,771		
Committed	-		
Assigned	-		
Unassigned	909,658		
<b>TOTAL FUND BALANCES</b>	<u>931,429</u>		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 968,272</u></u>		
Net Position:			
Net investment in capital assets		1,261,768	1,261,768
Unrestricted		933,269	933,269
Restricted		-	-
<b>TOTAL NET POSITION</b>		<u><u>\$ 2,195,037</u></u>	<u><u>\$ 2,195,037</u></u>

See Accompanying Notes to the Financial Statements

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
GOVERNMENTAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
AND STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

	General Fund	Adjustments (Note 9)	Statement of Activities
<b>EXPENDITURES/EXPENSES</b>			
Apparatus	\$ 36,248	\$ -	\$ 36,248
Utilities	18,954	-	18,954
Maintenance and Repairs	10,443	-	10,443
Professional Fees	22,146	-	22,146
Office Expenses/Postage	2,121	-	2,121
Insurance	31,919	-	31,919
Appraisal District & Tax Collector Fees	3,320	-	3,320
Fire Equipment & Supplies	47,559	-	47,559
Communications	8,871	-	8,871
EMS	1,543	-	1,543
Training	3,258	-	3,258
Miscellaneous	28,022	-	28,022
Personnel	416,882	(5,144)	411,738
Capital Outlay	166,463	(166,463)	-
Depreciation	-	103,007	103,007
Debt Service:			
Principal	28,664	(28,664)	-
Interest	26,205	3,276	29,481
Total expenditures/expenses	\$ 852,618	\$ (93,988)	\$ 758,629
<b>PROGRAM REVENUES</b>			
Grants/Contributions	\$ 225,681	\$ 10,342	\$ 236,023
Net program expense			522,607
<b>GENERAL REVENUES</b>			
Ad valorem taxes	\$ 587,602	\$ (1,437)	\$ 586,165
Penalties and Interest	6,611	-	6,611
Sales Tax	682,041	-	682,041
Interest income	3,357	-	3,357
Miscellaneous	26,706	-	26,706
Gain (Loss) from sale of assets	-	3,000	3,000
Total general revenues	\$ 1,306,317	\$ 1,563	\$ 1,307,880
Excess (Deficiency) of revenues over expenditures	\$ 679,380	\$ (679,380)	\$ -
<b>OTHER FINANCING SOURCES/(USES):</b>			
Proceeds from Sale of Assets	\$ 3,000	\$ (3,000)	\$ -
Total Other Financing Sources/(Uses):	\$ 3,000	\$ (3,000)	\$ -
Net Change in Fund Balance	682,380	(682,380)	-
Change in Net Position	\$ -	\$ 785,273	\$ 785,273
Fund Balance/Net Position			
Beginning of the year	249,049	1,160,715	1,409,764
End of the year	\$ 931,429	\$ 1,263,608	\$ 2,195,037

See Accompanying Notes to the Financial Statements

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements for the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. More significant of these accounting policies are described below.

**REPORTING ENTITY**

The Williamson County Emergency Services District No. 7 (the District) was created by Article III, Section 48-e of the Constitution of Texas as proposed by SJR, No. 27, Acts of the 70<sup>th</sup> Legislature, Regular Session 1987, and adopted by the voters at an election held on February 15, 2005, to protect life and property from fire and to conserve natural and human resources. The District's governing body consist of a Board of Commissioners appointed by the Williamson County Commissioners Court.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic - but not the only - criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, no potential component units appear to exist.

**BASIS OF PRESENTATION**

*Basic Financial Statements*

GASB sets forth minimum criteria for the determination of major funds based on a percentage of the assets, liabilities, revenues or expenditures/expenses or either fund category or governmental and enterprise combined. Due to the fund structure of the District, all funds have been classified as major funds. As a part of this Statement, there is a reporting requirement regarding the local government's infrastructure (road, bridges, etc.) The District does not own any infrastructure assets and therefore is unaffected by this requirement.

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. The reporting model focus is on either the District as a whole or major individual funds

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

(within the fund financial statements). In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resources basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. The District does not have any business-type activities.

The government-wide Statement of Activities reflects both the gross and net cost per functional category which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function. However, the District does not have any program revenues for this fiscal period.

The net cost by function is normally covered by general revenues (intergovernmental revenues, interest income, etc). The District does not currently employ indirect cost allocation systems.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The governmental fund statements are presented on a current financial resource and modified accrual basis of accounting. This presentation is deemed appropriate to (a) demonstrate legal compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the District's actual experience conforms to the budget or fiscal plan.

GASB provides that for governments engaged in a single governmental program, the fund financial statements and the government-wide statements may be combined. The District presents the general fund in the first column. The next column is an adjustments column. It reconciles the amounts reported in the governmental funds to show how each would change when reported on the full-accrual basis of accounting. The last column of these combination statements shows the amounts that normally would appear in the government-wide statements.

Expenses are reported by category, rather than by function since the District has only one function – providing emergency services to the residents of the District.

#### BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are presented on an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

In applying the "susceptible to accrual" concept to intergovernmental revenues, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

**BUDGETS**

The District follows these procedures in establishing the budget reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the District prepares a budget. The operating budget includes proposed expenditures and the means of financing those expenditures and is prepared in accordance with the basis of accounting utilized by that fund.
2. Public meetings are conducted at which all interested persons' comments concerning the budget are heard. After such meetings, the Board of Commissioners formally adopts the budget through passage of a motion in a public meeting.
3. The District amends the budget throughout the year approving such additional expenses. The original and final amended budgets are used in presenting the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.
4. All annual appropriations lapse at fiscal year-end.

**CAPITAL ASSETS**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

*Government-wide Statements*

In the government-wide financial statements, fixed assets are accounted for as capital assets. Property, plant, and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at the fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives with no salvage value. The range of estimated useful lives by type of asset is as follows:

Vehicles	5-10 years
Other Equipment	5-20 years

The District does not own any infrastructure assets.

**EQUITY CLASSIFICATIONS**

*Government-wide Statements*

Equity is classified as net position and displayed in three components:

- a. Net Investment in capital assets– Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other government; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

*Fund Financial Statements*

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable or spendable with spendable being further classified into restricted, committed, assigned or unassigned.

**RISK MANAGEMENT**

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases its insurance from regular commercial companies. As of September 30, 2021, no claims or losses have been incurred that were not covered by insurance. There is no liability due to any claim or suit having ever been filed.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements and the reported amounts of income and expenses during the period. Operating results in the future could vary from the amounts derived from management's estimates.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued GASB Statement No. 87, Leases, effective for fiscal years beginning after June 15, 2021. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended September 30, 2022.

**NOTE 2: PROPERTY TAXES**

The District property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. The District's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. An enforceable lien is attached to the property as of January 1. The assessed value of the roll as of January 1, 2020, upon which the 2020 levy was based, was \$592,879,189 as certified by the Williamson County Central Appraisal District.

Taxes are due by January 31 following the October 1 levy date. The total 2020 levy was \$ 592,879 and the tax rate was \$ 0.10 per \$100 assessed valuation. Property taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 3: DEPOSITS, SECURITIES, AND INVESTMENTS**

Deposits were with a contracted depository bank, VeraBank N.A.. As of year-end, deposits exceeded FDIC coverage by \$427,733 however; difference was collateralized with pledged securities of \$812,251 (category 2). As of September 30, 2021, the carrying amount of the District's deposits was \$ \$672,668 and the bank balance was \$ 677,733.

The collateral pledged is represented by specific identifiable investment securities and classified as to credit risk by the three categories described below:

- Category 1 - Insured by FDIC or collateralized with securities held by the District or by its agent in its name.
- Category 2 - Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- Category 3 - Uncollateralized.

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2021, was as follows:

	Balance 09/30/2020	Additions/ Completions	Retirements/ Adjustments	Balance 9/30/2021
Governmental Activities:				
Capital assets not being depreciated:				
Land	111,969	-	-	111,969
Total capital assets not being depreciated	111,969	-	-	111,969
Capital assets, being depreciated:				
Vehicles	577,783	25,000	(27,407)	575,376
Equipment	231,047	165,963	(4,164)	392,846
Building	1,619,923	-	-	1,619,923
Total capital assets being depreciated	2,428,753	190,963	(31,571)	2,588,145
Total capital assets	2,540,722	190,963	(31,571)	2,700,114
Less accumulated depreciation:	(698,713)	(103,007)	31,571	(770,149)
Total capital assets, net of depreciation	1,730,040	87,956	-	1,817,996
Governmental activities capital assets, net	1,842,009	87,956	-	1,929,965

Current year depreciation expense was \$ 103,007.

The District received a donation of land and building from the City of Florence. In the terms of the agreement the property will revert back to the City if the District discontinues use of the property from its primary purpose, a fire station and secondary purpose as District offices.

In the current fiscal year the District received a brush truck from the Jollyville FD via a cash payment of \$500 with the remaining fair market value of \$24,500 being donated.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 5: LIABILITIES**

Transactions for the year ended September 30, 2021, are summarized as follows:

	Balance 9/30/2020	Additions	Payments	Balance 09/30/2021	Due within one year
Government Capital Corp	696,861	-	28,664	668,197	29,770
Total Capital Leases	\$ 696,861	\$ -	\$ 28,664	\$ 668,197	\$ 29,770
Compensated Absences	15,519	-	4,107	11,412	-
Total Governmental	<u>\$ 712,380</u>	<u>\$ -</u>	<u>\$ 32,771</u>	<u>\$ 679,609</u>	<u>\$ 29,770</u>

Annual Payments required to amortize lease obligation outstanding as of September 30, 2022, including interest payments, are as follows:

Year Ending September 30	Principal	Interest	Total
2022	\$ 29,770	\$ 25,110	\$ 54,880
2023	30,912	23,968	54,880
2024	32,097	22,783	54,880
2025	33,329	21,551	54,880
2026	34,607	20,273	54,880
2027-2031	193,997	80,403	274,400
2032-2036	234,173	40,226	274,399
2037-2038	79,312	3,032	82,344
Total	<u>\$ 668,197</u>	<u>\$ 237,346</u>	<u>\$ 905,543</u>

The District entered into a loan agreement for the financing of the construction of a new fire station (Andice Station), pledging tax revenue as security, for \$ 765,000, at 3.8% for 20 years. Payments \$ 27,440 are made semi-annual beginning July 1, 2018 until January 1, 2038.

Compensated absences represent the estimate liability for employees' accrued vacation for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund.

**NOTE 6: ACCOUNTS RECEIVABLE**

Accounts receivable at year end consist of the following:

Sales Tax	\$ 257,083
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WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 7: PENSION**

*Plan Description.* Williamson County Emergency Services District #7 participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.

a. A brief description of benefit terms:

- 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
- 2) The plan provides retirement, disability and survivor benefits.
- 3) TCDRS is a savings-based plan. For the district's plan, 4% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 100%) and is then converted to an annuity.
- 4) There are no automatic COLAs. Each year, the district may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
- 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.

b. Membership information is shown in the chart below.

c. The district's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Williamson County Emergency Services District #7 contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the district and are currently 4%. Contributions to the pension plan from the district for 2020 are shown in the Schedule of Employer Contributions.

d. The most recent comprehensive annual financial report for TCDRS can be found at the following link, [www.tcdrs.org](http://www.tcdrs.org).

Employee membership data related to the Plan, as of the valuation date of December 31, 2020, was as follows:

Members	Dec. 31, 2020	Dec. 31, 2019
Number of inactive employees entitled to but not yet receiving benefits	5	1
Number of active employees	15	13
Average monthly salary:	\$2,228	\$2,098
Average age:	33.97	33.63
Average length of service in years:	3.39	3.28

Inactive Employees (or their Beneficiaries)  
 Receiving Benefits

Number of benefit recipients:	0	0
Average monthly benefit:	\$0	\$0

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 7: PENSION (continued)**

**Net Pension Liability**

The District's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<b>Valuation Timing</b>	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Amortization Method</b>	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
<b>Asset Valuation Method</b>	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
<b>Inflation</b>	2.50%

**Salary Increases** The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

**Investment Rate of Return** 7.60%

**Cost-of-Living Adjustments** Cost-of-Living Adjustments for Williamson County Emergency Services District #7 are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

**Retirement Age** Deferred members are assumed to retire (100% probability) at the later of: a) age 60 b) earliest retirement eligibility.

*(For all eligible members ages 75 and later, retirement is assumed to occur immediately.)*

**Turnover** New employees are assumed to replace any terminated members and have similar entry ages.

**Mortality**

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 115% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 7: PENSION (continued)**

**Long-Term Expected Rate of Return**

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return <sup>(2)</sup>
US Equities	Dow Jones US Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities – Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
International Equities – Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index +33% Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	4.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

<sup>(1)</sup> Target asset allocation adopted at the March 2021 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0% per Cliffwater's 2021 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 7: PENSION (continued)**

**Net Pension Liability / (Asset)**

<b>Net Pension Liability / (Asset)</b>	<b>December 31, 2020</b>	<b>December 31, 2019</b>
Total pension liability	\$32,073	\$ 7,944
Fiduciary net position	29,038	9,012
Net pension liability / (asset)	3,035	(1,068)
Fiduciary net position as a % of total pension liability	90.54%	113.45%
Pensionable covered payroll <sup>(1)</sup>	326,790	\$153,930
Net pension liability as a % of covered payroll	0.93%	(0.69%)

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

*Note: Rounding differences may exist above or in other tables in this report.*

*(1) Payroll is calculated based on contributions as reported to TCDRS.*

**Discount Rate**

Discount rate <sup>(2)</sup>	8.10%	8.10%
Long-term expected rate of return, net of investment expense <sup>(2)</sup>	8.10%	8.10%
Municipal bond rate <sup>(3)</sup>	Does not apply	Does not apply

<sup>(2)</sup> This rate reflects the long-term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB 68.

<sup>(3)</sup> The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 7: PENSION (continued)**

**Changes in Net Pension Liability / (Asset)**

Changes in Net Pension Liability/(Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2019	\$7,944	\$9,012	\$(1,068)
<i>Changes for the year:</i>			
Service cost	17,785		17,785
Interest on total pension liability <sup>(1)</sup>	2,084		2,084
Effect of plan changes <sup>(2)</sup>	0		0
Effect of economic/demographic gains or losses	1,233		1,233
Effect of assumptions changes or inputs	3,027		3,027
Refund of contributions	0	0	0
Benefit payments	0	0	0
Administrative expenses		(21)	21
Member contributions		13,072	(13,072)
Net investment income		969	(969)
Employer contributions		5,457	(5,457)
Other <sup>(3)</sup>	0	549	(549)
Balances as of December 31, 2020	\$32,073	\$29,038	\$3,035

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> No plan changes valued.

<sup>(3)</sup> Relates to allocation of system-wide items.

**Sensitivity Analysis**

The following presents the net pension liability of the district, calculated using the discount rate of 7.60%, as well as what the ESD net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 39,556	\$32,073	\$26,269
Fiduciary Net Position	29,038	29,038	29,038
Net pension liability/(asset)	\$10,518	\$3,035	(\$2,769)

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 7: PENSION (continued)**

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

**Deferred Inflows/Outflows of Resources**

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -0-	\$1,127
Changes of assumption	0	2,752
Net difference between projected and actual earnings	0	635
Contributions made subsequent to measurement date	<u>N/A</u>	<u>4,903</u>
Totals	\$ -0-	\$ 9,417

The \$ 4,903 reported as deferred outflows of resources related to pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. The remaining amounts currently reported as deferred outflows of resources related to pensions will be recognized in pension expenses as follows:

Year ended September 30:

2022	\$564
2023	564
2024	566
2025	489
2026	387
Thereafter <sup>(1)</sup>	1,944

*<sup>(1)</sup> Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.*

**Payable to the Pension Plan**

At September 30, 2021, the District did not report any amounts as payable for the outstanding amount of employer and employee contributions to the pension plan required for the year ended September 30, 2021.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 8: FUND BALANCE CLASSIFICATION**

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

Non-spendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

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

Committed - Amounts that can only be used for a specific purpose pursuant to approval by formal action by the Board.

Assigned - For the General Fund, amounts that are appropriated by the Board or Board designee that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as non-spendable, restricted, or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

The detail of the fund balance is included in the Governmental Fund Balance Sheet on page 8.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has delegated the authority to assign fund balance for a specific purpose to the District's Chief or Assistant Chief.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

As of September 30, 2021, the District has not adopted a minimum fund balance policy.

**NOTE 9: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS**

Differences between the Governmental Fund Balance Sheet and the Statement of Net Position:

The differences (as reflected in the adjustments column) primarily result from the long-term economic resources focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 9: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
 AND GOVERNMENT-WIDE STATEMENTS (continued)**

The amount reported as Pension Liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Pension Liability	\$ 9,417
-------------------	----------

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets	\$ 2,700,114
Accumulated Depreciation	<u>(770,149)</u>
	<u>\$ 1,929,965</u>

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Accrued interest payable	\$ \$9,878
--------------------------	------------

Long-term liabilities applicable to the district's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities – both current and long-term—are reported in the statement of net assets.

Due within one year	\$ 29,770
Due after one year	649,839

Taxes receivable and interlocal agreement (county) are offset by deferred revenues in the governmental funds and thus are not included in fund balance.

Property Taxes	\$ (16,749)
----------------	-------------

Differences between the Governmental Fund Operating Statement and the Statement of Net Activities:

The differences (as reflected in the adjustments column) arise primarily from the long-term economic resources focus of the statement of activities versus the current financial resources focus of the governmental funds.

Some expenses reporting in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Adjustment for Compensated Leave	\$ (4,107)
Adjustment for Pension Asset	1,068
Adjustment for Pension Liability	3,035
Change in Deferred Outflows related to Pension	<u>(5,140)</u>
Total adjustment	\$ (5,144)

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**NOTE 9: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
 AND GOVERNMENT-WIDE STATEMENTS (continued)**

When capital assets that to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities the cost of those assets, or fair market value of donated assets, is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	\$ 166,463
Depreciation Expense	\$ 103,007

Repayment of capital lease obligations is reported as an expenditure in governmental funds. For the district as a whole, however, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities.

Payment of Principal	\$ (28,664)
----------------------	-------------

Interest expense in the statement of activities differs from the amount reported in governmental funds because additional accrued interest was calculated for capital lease obligations.

Change in accrued interest payable	\$ 3,276
------------------------------------	----------

Because some property taxes will not be collected for several months after the district's year end, they are not considered as "available" revenues in the governmental funds.

Adjustment for property taxes collected after year-end	\$ (1,437)
--	------------

When capital assets are donated, the fair market value of those assets are not reported in the governmental funds, but contribution revenue is reported in the statement of activities at the fair market value of the donated asset. Additionally, revenues are adjusted for those no available for current use in the governmental funds.

Donated Capital Asset	\$24,500
Adjustment for deferred revenues	<u>(14,158)</u>
	\$ 10,342

In the statement of activities, only the gain on the sale of equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the equipment less any accumulated depreciation.

Gain from disposal of assets	\$ 3,000
Proceeds from sale of assets	(3,000)

**NOTE 10: DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through the date the financial statements were available to be issued.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**NOTE 11: COMMITMENT**

The District entered into an agreement with Williamson County whereby the County paid \$ 300,000 towards the construction cost of the Andice station. Under this agreement the District will provide to the County housing bay for one EMS response vehicle and housing (bedroom, office, and storage) for EMS personnel for an unspecified time at no additional future cost. The County may terminate this agreement without cause upon a 90-day notice. The District may terminate this agreement after 5 years from the date of final completion of the station with or without cause with 180 days written notice. Under the terms of the agreement should the District terminate this agreement prior to the 5-year period the District would have to repay the \$ 300,000. If beginning in the sixth year the District terminates, only \$ 150,000 would be repaid and a credit of \$ 30,000/year would be granted for years 7-10, that after the 10<sup>th</sup> year no repayment would be required. The District currently does not expect to terminate this agreement, and no liability has been established.

**NOTE 12: SUBSEQUENT EVENTS**

The Coronavirus (COVID-19) pandemic impacted the nation, leading to consumer uncertainties and financial setbacks for many businesses and individuals. COVID-19 may have a continued material adverse impact on economic and market conditions, triggering a period of global economic slowdown. Management continues to monitor and evaluate the continually evolving environment associated with the virus. While it is not possible at this time to estimate the impact that COVID-19 will have on the District's operations, the pandemic could adversely affect the District's financial position and activities.

## Required Supplemental Information

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 7  
 GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
 BUDGET TO ACTUAL COMPARISON - GENERAL FUND  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

	Budget		Actual Amounts Budgetary Basis	Variance Favorable/ (Unfavorable)
	Original	Final		
<b>GENERAL REVENUES</b>				
Ad Valorem Taxes	\$ 574,900	\$ 574,900	\$ 587,602	12,702
Penalty & Interest	2,800	2,800	6,611	3,811
Sales Tax	110,000	110,000	682,041	572,041
Interest Income	-	-	3,357	3,357
Grants/Contributions	70,381	72,981	225,681	152,700
Miscellaneous	13,100	10,500	26,706	16,206
Total General Revenues	<u>\$ 771,181</u>	<u>\$ 771,181</u>	<u>\$ 1,531,998</u>	<u>760,817</u>
<b>EXPENDITURES/EXPENSES</b>				
Apparatus	\$ 39,300	\$ 40,180	\$ 36,248	\$ 3,932
Utilities	15,550	19,003	18,954	49
Maintenance and Repairs	5,650	28,482	10,443	18,039
Professional Fees	19,000	23,526	22,146	1,380
Office Expense/Postage	14,650	3,562	2,121	1,441
Insurance	34,800	34,004	31,919	2,085
Appraisal District & Tax Collector Fees	5,600	3,320	3,320	-
Fire Equipment & Supplies	21,050	37,005	47,559	(10,554)
Communications	19,700	18,450	8,871	9,579
EMS	4,600	2,236	1,543	693
Training	-	-	3,258	(3,258)
Miscellaneous	32,950	36,400	28,022	8,378
Personnell	408,400	415,083	416,882	(1,799)
Reserve	-	-	-	-
Capital Outlay	40,000	220,963	166,463	54,500
Debt Service:				
Principal	109,870	28,934	28,664	270
Interest	-	25,936	26,205	(269)
Total expenditures/expenses	<u>\$ 771,120</u>	<u>\$ 937,084</u>	<u>\$ 852,618</u>	<u>84,466</u>
Excess (Deficiency) of revenues over expenditures	61	(165,903)	679,380	845,283
<b>OTHER FINANCING SOURCES/(USES):</b>				
Proceeds from Sale of Assets	-	-	3,000	(3,000)
Total Other Financing Sources/(Uses):	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>
Net Change in Fund Balance	-	-	682,380	
Fund Balance Beginning of the year			<u>249,049</u>	
End of the year			<u>\$ 931,429</u>	

See Accompanying Notes to the Financial Statements

**Williamson County Emergency Services District #7**  
**Schedule of Changes in Net Pension Liability and Related Ratios**

	Year Ended December 31										
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
<b>Total Pension Liability</b>											
Service cost	17,785	7,343	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Interest on total pension liability	2,084	595	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Effect of plan changes	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Effect of assumption changes or inputs	3,027	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Effect of economic/demographic (gains) or losses	1,233	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Benefit payments/refunds of contributions	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Net change in total pension liability	24,129	7,944	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Total pension liability, beginning	7,944	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Total pension liability, ending (a)	32,073	7,944	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>Fiduciary Net Position</b>											
Employer contributions	5,457	2,571	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Member contributions	13,072	6,157	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Investment income net of investment expenses	969	(9)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Benefit payments/refunds of contributions	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Administrative expenses	(21)	(7)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Other	549	300	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Net change in fiduciary net position	20,026	9,012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Fiduciary net position, beginning	9,012	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Fiduciary net position, ending (b)	29,038	9,012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Net pension liability / (asset), ending = (a) - (b)	3,035	(1,068)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Fiduciary net position as a % of total pension liability	90.54%	113.44%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Pensionable covered payroll	326,790	153,930	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Net pension liability as a % of covered payroll	0.93%	-0.69%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

**Williamson County Emergency Services District #7**  
**Schedule of Employer Contributions**

<b>Year</b>	<b>Actually Determined</b>	<b>Actual Employer</b>	<b>Contribution</b>	<b>Pensionable</b>	<b>Actual Contribution as</b>
<b>Ending</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>a % of Covered Payroll</b>
<b>September 30</b>					
2019	-	-	-	-	0.0%
2020	2,571	2,571	-	153,930	1.7%
2021	5,457	5,457	-	326,790	1.7%

Williamson County Emergency Services District No. 7  
Notes to the Schedule of Employer Contributions  
For the year ending September 30, 2021

Valuation Date:	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2020: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2020: No changes in plan provisions were reflected in the Schedule.  2021: No changes in plan provisions were reflected in the Schedule.

*\*Only changes effective 2015 and later are shown in the Notes to Schedule.*

**Williamson County  
Emergency Services District No. Eight  
Financial Statements  
September 30, 2021**

Williamson County Emergency Services District No. 8  
For the Year Ending September 30, 2021

TABLE OF CONTENTS

Independent Auditor's Report.....	1-2
Management's Discussion and Analysis (unaudited).....	3-9
Basic Financial Statements:	
Governmental Funds Balance Sheet and Statement of Net Position .....	10
Governmental Fund Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities .....	11
Notes to Basic Financial Statements .....	12-22
Required Supplemental Information:	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual – General Fund .....	23



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**CERTIFIED PUBLIC ACCOUNTANTS**

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**MEMBERS**

American Institute of  
Certified Public Accountants

Texas Society of  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Williamson County Emergency Services District No. 8

We have audited the accompanying financial statements of the governmental activities, and each major fund, of Williamson County Emergency Services District No. 8, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of Williamson County Emergency Services District No. 8, as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

*Accounting* principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Medack & Oltmann, LLP  
Giddings, Texas  
January 15, 2022

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 GOVERNMENTAL FUNDS BALANCE SHEET AND  
 STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2021

	General Fund	Adjustments (Note 8)	Statement of Net Position
<b>ASSETS</b>			
Cash	\$ 3,192,137	\$ -	\$ 3,192,137
Property Taxes Receivable	50,203	-	50,203
Due from Other Governments	-	-	-
Prepaid Expenses	10,043	-	10,043
Capital Assets (net)	-	641,306	641,306
<b>TOTAL ASSETS</b>	<b>\$ 3,252,383</b>	<b>\$ 641,306</b>	<b>\$ 3,893,689</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	\$ -	\$ -	\$ -
<b>LIABILITIES</b>			
Accounts Payable	\$ 4,957	\$ -	\$ 4,957
Deferred Revenues	-	-	-
Accrued Interest Payable	-	-	-
Long Term Liabilities-Due within one year	-	-	-
Long Term Liabilities-Due after one year	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 4,957</b>	<b>\$ -</b>	<b>\$ 4,957</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	\$ 50,203	\$ (50,203)	\$ -
<b>FUND BALANCES/NET POSITION</b>			
Fund balances:			
Non-Spendable	\$ 10,043	\$ (10,043)	\$ -
Spendable			
Assigned	1,329,300	(1,329,300)	
Unassigned	1,857,880	(1,857,880)	
<b>Total fund balances</b>	<b>3,197,223</b>	<b>(3,197,223)</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,252,383</b>	<b>\$ -</b>	<b>\$</b>
Net Position:			
Net Investment in Capital Assets		\$ 641,306	\$ 641,306
Unrestricted		3,247,426	3,247,426
Restricted		-	-
<b>Total Net Position</b>		<b>\$ 3,888,732</b>	<b>\$ 3,888,732</b>

See Accompanying Notes to the Financial Statements

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES AND STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

	<u>General Fund</u>	<u>Adjustments (Note 8)</u>	<u>Statement of Activities</u>
<b>EXPENDITURES/EXPENSES</b>			
Legal Notices	\$ 410	\$ -	\$ 410
Tax Collector/Appraisal District Fees	24,044	-	24,044
Insurance & Bonds	4,210	-	4,210
Professional Services	28,960	-	28,960
Contracted Services	4,735,091	-	4,735,091
Miscellaneous	1,099	-	1,099
Training	3,405	-	3,405
Website/Internet	1,102	-	1,102
Office Supplies	493	-	493
Amortization Expense	-	13,220	13,220
Total expenditures/expenses	\$ <u>4,798,814</u>	\$ <u>13,220</u>	\$ <u>4,812,034</u>
<b>GENERAL REVENUES</b>			
Ad valorem taxes	3,629,821	7,635	3,637,456
Penalties and Interest	11,469	-	11,469
Interest income	38,371	-	38,371
Miscellaneous	-	-	-
Total general revenues	\$ <u>3,679,661</u>	\$ <u>7,635</u>	\$ <u>3,687,296</u>
Excess (Deficiency) of revenues over expenditures	(1,119,153)	1,119,153	-
Change in net position	-	(1,124,738)	(1,124,738)
Fund Balance/Net Position			
Beginning of the year	<u>4,316,376</u>	<u>697,094</u>	<u>5,013,470</u>
End of the year	\$ <u><u>3,197,223</u></u>	\$ <u><u>691,509</u></u>	\$ <u><u>3,888,732</u></u>

See Accompanying Notes to the Financial Statements

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements for the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. More significant of these accounting policies are described below.

**REPORTING ENTITY**

The Williamson County Emergency Services District No. Eight (the District) was created by Article III, Section 48-e of the Constitution of Texas as proposed by SJR, No. 27, Acts of the 70<sup>th</sup> Legislature, Regular Session 1987, and adopted by the voters at an election held May 7, 2005, to protect life and property from fire and to conserve natural and human resources.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic - but not the only - criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, no potential component units appear to exist.

**BASIS OF PRESENTATION**

*Basic Financial Statements*

GASB sets forth minimum criteria for the determination of major funds based on a percentage of the assets, liabilities, revenues or expenditures/expenses or either fund category or governmental and enterprise combined. Due to the fund structure of the District, all funds have been classified as major funds. As a part of this Statement, there is a reporting requirement regarding the local government's infrastructure (road, bridges, etc.) The District does not own any infrastructure assets and therefore is unaffected by this requirement.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. The reporting model focus is on either the District as a whole or major individual funds (within the fund financial statements). In the government-wide Statement of Net Position both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resources basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. The District does not have any business-type activities.

The government-wide Statement of Activities reflects both the gross and net cost per functional category which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function. However, the District does not have any program revenues for this fiscal period.

The net cost by function is normally covered by general revenues (intergovernmental revenues, interest income, etc). The District does not currently employ indirect cost allocation systems.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The governmental fund statements are presented on a current financial resource and modified accrual basis of accounting. This presentation is deemed appropriate to (a) demonstrate legal compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the District's actual experience conforms to the budget or fiscal plan.

GASB provides that for governments engaged in a single governmental program, the fund financial statements and the government-wide statements may be combined. The District presents the general fund in the first column. The next column is an adjustments column. It reconciles the amounts reported in the governmental funds to show how each would change when reported on the full-accrual basis of accounting. The last column of these combination statements shows the amounts that normally would appear in the government-wide statements.

Expenses are reported by category, rather than by function since the District has only one function – fire-fighting.

#### **BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The government-wide financial statements are presented on an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

**BUDGETS**

The District follows these procedures in establishing the budget reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the District prepares a budget. The operating budget includes proposed expenditures and the means of financing those expenditures and is prepared in accordance with the basis of accounting utilized by that fund.
2. Public meetings are conducted at which all interested persons' comments concerning the budget are heard. After such meetings, the Board of Commissioners formally adopts the budget through passage of a motion in a public meeting.
3. The District amends the budget throughout the year approving such additional expenses. The amended budget is used in presenting the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.
4. All annual appropriations lapse at fiscal year end.

The General Fund did have expenditures in excess of appropriations this deficit was offset with prior year fund balance.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**CAPITAL ASSETS**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

*Government-wide Statements*

In the government-wide financial statements, fixed assets are accounted for as capital assets. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at the fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives with no salvage value. The range of estimated useful lives by type of asset is as follows:

Buildings and Structures	40 years
Vehicles	7-20 years
Other Equipment	10-20 years

The District does not own any infrastructure assets.

*Fund Financial Statements*

In the fund financial statements, capital assets are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**EQUITY CLASSIFICATIONS**

*Government-wide Statements*

Equity is classified as net position and displayed in three components:

- a. Net Investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other government; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

*Fund Statements*

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable or spendable with spendable being further classified into restricted, committed, assigned or unassigned.

**COMPENSATED ABSENCES**

The District had no employees as of year-end.

**RISK MANAGEMENT**

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases its insurance from regular commercial companies. As of September 30, 2021, no claims or losses have been incurred that were not covered by insurance. There is no liability due to any claim or suit having ever been filed.

**USE OF ESTIMATES**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements and the reported amounts of income and expenses during the period. Operating results in the future could vary from the amounts derived from management's estimates.

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

In June 2017, the GASB issued GASB Statement No. 87, *Leases*, effective for fiscal years beginning after June 15, 2021. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement no. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended September 30, 2022.

**NOTE 2: CASH**

Deposits were with a contracted depository bank, Union State Bank. As of year-end, deposits exceeded FDIC coverage. Therefore, in accordance with the depository contract, Union State Bank has pledged additional collateral. This collateral consisted of U.S. Government and Local State Securities, having a market value of \$6,962,737 (Category 2). At September 30, 2021, the carrying amount of the District's deposits was \$3,192,137, and the bank balance was \$3,191,428.

The collateral pledged is represented by specific identifiable investment securities and classified as to credit risk by the three categories described below:

- Category 1 -Insured by FDIC or collateralized with securities held by the District or by its agent in its name.
- Category 2 -Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- Category 3 -Uncollateralized.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 2: CASH (continued)**

	<u>Carrying Value</u>	<u>Bank Balance</u>
Category 1	\$ 250,000	\$ 250,000
Category 2	2,942,137	2,941,428
Category 3	<u>-0-</u>	<u>-0-</u>
	<u>\$3,192,137</u>	<u>\$ 3,191,428</u>

**NOTE 3: PROPERTY TAXES**

The District uses the Williamson County Tax Assessor Collector to bill and collect its property tax. The District's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. An enforceable lien is attached to the property as of January 1. The assessed value of the roll as of January 1, 2020, upon which the 2020 levy was based, was \$3,605,107,861 as certified by the Williamson County Central Appraisal District.

Taxes are due by January 31 following the October 1 levy date. The total 2020 levy was \$3,605,108 and the tax rate was \$ .10 per \$100 assessed valuation. Property taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

**NOTE 4: COMMITMENTS**

The District has entered into an agreement with the City of Georgetown Fire Department to provide fire protection and suppression, fire prevention, hazardous material control, emergency rescue and other assistance to the public as necessary. Payments are made quarterly and totaled \$4,735,091 for the year. This contract and the related fee are renegotiated annually.

The District purchased a fire engine and has leased it to the City of Georgetown Fire Department. The lease agreement is the same term as the agreement for fire protection services. The lease payment is \$1.00 per year.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 5: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2021, was as follows:

	Balance 10/1/2020	Additions/ Completions	Retirements/ Adjustments	Balance 9/30/2021
Governmental Activities:				
Capital assets, being depreciated				
Vehicles	342,528	-	-	342,528
Equipment	392	-	-	392
Total capital assets being depreciated	342,920	-	-	342,920
Less accumulated depreciation for:				
Vehicles	(342,528)	-	-	(342,528)
Equipment	(392)	-	-	(392)
Total accumulated depreciation	(342,920)	-	-	(342,920)
Total capital assets, being depreciated, net	-	-	-	-
Capital assets, being amortized				
Intangible - right to occupy	654,526	-	-	654,526
Total capital assets being amortized	654,526	-	-	654,526
Less accumulated amortization for:				
Intangible - right to occupy	-	(13,220)	-	(13,220)
Total accumulated amortization	-	(13,220)	-	(13,220)
Total capital assets, being amortized, net	654,526	(13,220)	-	641,306
Governmental activities capital assets, net	654,526	(13,220)	-	641,306

Current year depreciation expense was \$-0- and amortization expense is \$13,220.

**Intangible – Right to Occupy**

The District agreed, in late 2013, to construct and equip what was to be later identified as fire station number 6. Land was purchased and development costs were incurred through September 2018 totaling \$654,526. The fire station was expected to be leased to the City of Georgetown, Texas for a nominal amount and operated by the City fire department. On December 19, 2018, the decision was made by the District’s board to transfer the project in total to the City of Georgetown, Texas. In exchange, the District will be allowed to occupy 890 square feet of space in the facility for a period of approximately 50 years. This decision does state that if this agreement is terminated prior to 2068 and an alternate location or method of amortization is not found, the City will pay the full remaining unamortized balance. The District began its occupation October 1, 2020.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 6: ANNEXATION OF DISTRICT LAND BY THE CITY OF GEORGETOWN**

The City of Georgetown has the right to annex property within the District which could in the future result in a reduction of the total value of property within the District and a reduction in the total tax revenue to be collected. For the year ending September 30, 2021, the District has been made aware that the City of Georgetown will be annexing certain portions of the ESD. However, the tax revenue loss is expected to be minimal.

**NOTE 7: FUND BALANCE**

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

Non-spendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

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

Committed - Amounts that can only be used for specific purpose pursuant to approval by formal action by the Board.

Assigned - For the General Fund, amounts that are appropriated by the Board or Board designee that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as non-spendable, restricted, or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has delegated the authority to assign fund balance for a specific purpose to the District's Chief or Assistant Chief.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 7: FUND BALANCE (continued)**

The Board has allocated funds to a contingency reserve to be used for future operational budgetary shortfalls in the event a budgetary deficit arises. As of September 30, 2021, \$1,329,300 has been set aside and is reflected as part of Assigned Fund balance to meet the budgeted operating deficit for fiscal year 2022.

As of September 30, 2021, the District has not adopted a minimum fund balance policy.

Fund Balance:	
<u>Nonspendable</u>	
Prepaid Expenses	\$ 10,043
<u>Assigned</u>	
Contingency Reserve	1,329,300
Total Assigned	\$ 1,329,300
Unassigned	\$ 1,857,880
<i>Total Fund Balance:</i>	<u>\$ 3,197,223</u>

**NOTE 8: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS**

Differences between the Governmental Fund Balance Sheet and the Statement of Net Position:

The differences (as reflected in the adjustments column) primarily result from the long-term economic resources focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets	\$ 997,446
Accumulated Depreciation	<u>(356,140)</u>
	<u>\$ 641,306</u>

Taxes receivable are offset by deferred revenues in the governmental funds and thus are not included in fund balance.

Deferred revenue	\$ (\$50,203)
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WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

**NOTE 8: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
 AND GOVERNMENT-WIDE STATEMENTS (continued)**

Differences between the Governmental Fund Operating Statement and the Statement of Net Activities:

The differences (as reflected in the adjustments column) arise primarily from the long-term economic resources focus of the statement of activities versus the current financial resources focus of the governmental funds.

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$	(-0-)
Amortization Expense		13,220

Because some property taxes will not be collected for several months after the district's fiscal year ends, they are not considered as "available" revenues in the governmental funds.

Adjustment for property taxes collected after year-end	\$	7,635
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**NOTE 9: DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through the date of the auditor's report, the date the financial statements were available to be issued.

**NOTE 10: SUBSEQUENT EVENTS**

The Coronavirus (COVID-19) pandemic impacted the nation, leading to consumer uncertainties and financial setbacks for many businesses and individuals. COVID-19 may have a continued material adverse impact on economic and market conditions, triggering a period of global economic slowdown. Management continues to monitor and evaluate the continually evolving environment associated with the virus. While it is not possible at this time to estimate the impact that COVID-19 will have on the District's operations, the pandemic could adversely affect the District's financial position and activities.

**Required Supplemental Information**

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. EIGHT  
 GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
 BUDGET TO ACTUAL COMPARISON - GENERAL FUND  
 FOR THE YEAR ENDING SEPTEMBER 30, 2021

	Budget		Actual Amounts Budgetary Basis	Favorable/ (Unfavorable)
	Original	Final		
<b>GENERAL REVENUES</b>				
Ad Valorem Taxes	\$ 3,544,296	\$ 3,544,296	\$ 3,629,821	\$ 85,525
Penalties and Interest	13,500	13,500	11,469	(2,031)
Interest Income	38,000	38,000	38,371	371
Miscellaneous			-	-
Total Revenues	\$ 3,595,796	\$ 3,595,796	\$ 3,679,661	\$ 83,865
<b>EXPENDITURES/EXPENSES</b>				
Legal Notices	\$ 1,500	\$ 1,500	\$ 410	1,090
Tax Collector/Appraisal District Fees	26,600	26,600	24,044	2,556
District Voter Info/Ed	-	-	-	-
Insurance & Bonds	4,250	4,250	4,210	40
Membership Dues	1,100	1,100	1,102	(2)
Fire Hydrant Grant Program	25,000	25,000	-	25,000
Professional Services	33,000	33,000	28,960	4,040
Contracted Services	4,735,091	4,735,091	4,735,091	-
Miscellaneous	408	408	1,099	(691)
Office Supplies	150	150	493	(343)
Election Expense	-	-	-	-
Training & Travel	4,500	4,500	3,405	1,095
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures/expenses	\$ 4,831,599	\$ 4,831,599	\$ 4,798,814	\$ 32,785
Excess (Deficiency) of revenues over expenditures	\$ (1,235,803)	\$ (1,235,803)	\$ (1,119,153)	\$ 116,650
Fund Balance Beginning of the year			\$ 4,316,376	
End of the year			\$ 3,197,223	

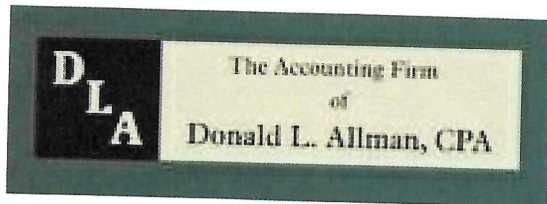
See Accompanying Notes to the Financial Statements

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9**  
**AUDITED FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9

TABLE OF CONTENTS

Independent Auditor's Report	1 - 2
Management's Discussion and Analysis	3 - 9
Statement of Net Position	10
Statement of Activities	11
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Notes to Financial Statements	16-23
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) General Fund	24
Notes to Required Supplementary Information	25
<i>Government Auditing Standards</i> Report on Internal Control over Financial Reporting and on Compliance and Other Matters—with No Material Weaknesses, Significant Deficiencies, or Reportable Instances of Noncompliance or Other Matters Identified	26-27



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CERTIFIED PUBLIC ACCOUNTANT

## Independent Auditors' Report

To the Board of Directors  
Williamson County Emergency Services District No. 9

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County Emergency Services District No. 9 ("the ESD") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the ESD's basic financial statements as listed in the table of contents.

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.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County ESD No. 9 as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 – 10 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Donald L. Allman, CPA

Georgetown, Texas

June 20, 2022

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Our discussion and analysis of the Williamson County Emergency Services District No. 9's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please review it in conjunction with the transmittal letter and the District's basic financial statements, which begin on page 10.

#### FINANCIAL HIGHLIGHTS

Total net position increased \$547,645 in 2021 for Williamson County ESD #9. The main reasons for this decrease was an increase in contracted services for Fire Protection and EMS services.

The District had \$4,133,884 in expenses related to governmental activities with \$4,681,529 in program revenues to cover the cost of these programs.

#### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10-11) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 12. These statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the district's most financially significant funds.

#### Reporting the District as a Whole

#### The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins on page 10. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer that question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

These two statements report the District's net position and changes in them. You can think of the District's net position, the difference between assets, what the District owns, and liabilities, what the District owes, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's jurisdiction, the availability of capital projects, and continuing local governmental support to assess the overall health of the District.

Reporting the District's Most Significant Funds	Major Funds
Fund Financial Statements	-General

Our analysis of the District's major funds begins on page 12. The Fund financial statements begin on page 12 and provide detailed information about the most significant funds-not the District as a whole. Some funds are required to be established by State law. The District only has governmental funds.

**Governmental Funds:** The District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the district's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and Statement of Activities) and governmental funds in a reconciliation beside the fund financial statements, if applicable.

**Notes to the Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 16-23 of this report.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents budget to actual statements and schedules which can be found on pages 24-25 of this report.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

THE DISTRICT AS A WHOLE

The District's total net position changed from a year ago, increasing from \$3,657,260 to \$4,204,905. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the district's governmental activities.

<b>Table 1</b>		
<b>Net Position</b>		
	<b>2021</b>	<b>2020</b>
Cash and Current Assets	\$ 2,784,517	\$ 2,709,903
Property Taxes Receivable	1,594,269	1,299,364
Capital Assets	-	-
<b>Total Assets</b>	<b>\$ 4,378,786</b>	<b>\$ 4,009,267</b>
Current Liabilities	\$ 5,687	\$ 161,776
Long-term Obligations	168,194	190,231
<b>Total Liabilities</b>	<b>\$ 173,881</b>	<b>\$ 352,007</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	\$ -	\$ -
Reserved	100,000	100,000
Unrestricted	4,104,905	3,557,260
<b>Total Net Position</b>	<b>\$ 4,204,905</b>	<b>\$ 3,657,260</b>

Net position of the District's activities increased \$547,6450 Unrestricted net position, the part of net position that can be used to finance day to day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased from \$3,657,260 to \$4,204,905 by the end of 2021.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Table 2 compares the 2021 change in net position to the 2020 change in net position.

Table 2			
Changes in Net Position for 2021 Compared with 2020 Activity			
	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>Program Revenues:</b>			
Property Taxes	\$ 4,654,054	\$ 4,041,427	\$ 612,627
Other revenue	25,322	24,665	\$ 657
Interest Income	<u>2,153</u>	<u>2,255</u>	<u>(102)</u>
Total Revenues	<u>\$ 4,681,529</u>	<u>\$ 4,068,347</u>	<u>\$ 613,182</u>
<b>Program Expenses</b>			
General Government	\$ 4,133,884	\$ 4,070,036	\$ 63,848
Interest on L/T Debts	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 4,133,884</u>	<u>\$ 4,070,036</u>	<u>\$ 63,848</u>
<b>Net Position</b>			
Increase / (decrease)	<u>\$ 547,645</u>	<u>\$ (1,689)</u>	<u>\$ 549,334</u>

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total cost less revenues generated by activities). The net cost shows the financial burden that was placed on the district by each of these functions.

Table 3				
Governmental Activities				
	Total Cost of Services		Net Cost of Services	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
General Government	\$ 4,133,884	\$ 4,070,036	\$ 4,133,884	\$ 4,070,036
Interest of L/T Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 4,133,884</u>	<u>\$ 4,070,036</u>	<u>\$ 4,133,884</u>	<u>\$ 4,070,036</u>

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

THE DISTRICT'S FUND'S

<b>Table 4</b>			
<b>Changes in Year End Fund Balance</b>			
	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>% Change</u></b>
General	\$ 4,104,905	\$ 3,557,260	15.4%
Debt Service	-	-	0.0%
Capital Assets	-	-	0.0%
<b>Total Governmental Balances</b>	<b><u>\$ 4,104,905</u></b>	<b><u>\$ 3,557,260</u></b>	<b><u>13.3%</u></b>

Table 5 presents a summary of governmental fund revenues for the 2021 fiscal year and the amounts and percentages of increases and decreases in relation to the prior year.

<b>Table 5</b>				
<b>Total Governmental Fund Revenues</b>				
	<b><u>2021</u></b>	<b><u>% of total</u></b>	<b><u>Increase or (Decrease) over 2020</u></b>	<b><u>Percent Increase (Decrease)</u></b>
Revenue Source				
Property Taxes	4,654,054	99%	612,627	13%
Other income	25,322	1%	657	0%
Investment Income	<u>2,153</u>	<u>0%</u>	<u>(102)</u>	-5%
<b>Total</b>	<b><u>\$ 4,681,529</u></b>	<b><u>100.0%</u></b>	<b><u>\$ 613,182</u></b>	<b><u>13.1%</u></b>

Table 6 presents the general Fund budget and the difference between the original budget and final budget for fiscal year 2021. Table 7 discusses the variance between the final budget and the actual results for the year.

<b>Table 6</b>			
<b>Original and Final Budget</b>			
	<b>Budgeted Amounts</b>		
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Variance</u></b>
<b>Revenues:</b>			
Property Taxes	\$ 4,593,586	\$ 4,593,586	\$ -
Interest Earnings	<u>15,000</u>	<u>15,000</u>	-
<b>Total Revenues:</b>	<b><u>\$ 4,608,586</u></b>	<b><u>\$ 4,608,586</u></b>	<b><u>\$ -</u></b>

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		<u>Variance</u>
	<u>Original</u>	<u>Final</u>	
<b>Expenditures:</b>			
Current:			
General Government			
Professional Services	\$ 56,000	\$ 56,000	\$ -
General Administrative	22,050	22,050	-
Reserve	-	-	-
Fire & EMT Services	4,154,545	4,154,545	-
Capital Outlay	-	-	-
Debt Service:	<u>50,000</u>	<u>50,000</u>	-
<b>Total Expenditures:</b>	<u>\$ 4,282,595</u>	<u>\$ 4,282,595</u>	\$ -

Original versus Final Budget

There were no material differences between original and final budgeted amounts for 2021.

Table 7			
Final Budget versus Actual Results			
General Fund			
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues:</b>			
Property Taxes	\$ 4,593,586	\$ 4,654,054	\$ 60,468
Other revenue		24,665	\$ 24,665
Interest Earnings	<u>15,000</u>	<u>2,153</u>	<u>(12,847)</u>
<b>Total Revenue:</b>	<u>\$ 4,608,586</u>	<u>\$ 4,680,872</u>	<u>\$ 72,286</u>
<b>Expenditures:</b>			
Current:			
General Government	\$ 4,060,000	\$ 4,133,884	\$ (73,884)
Capital Outlay	-	-	-
Debt Service:	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b>Total Expenditures</b>	<u>\$ 4,110,000</u>	<u>\$ 4,133,884</u>	<u>\$ (23,884)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>			
	<u>\$ 498,586</u>	<u>\$ 546,988</u>	<u>\$ 48,402</u>

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Final Budget versus Actual Results

There is no material variance in budgeted and actual Property Tax revenues. Net income increased for Williamson County ESD # 9 in 2021 and a large increase in Fire Service Contract expenses increased expenses. However, there were cash flow issues in 2021 due to the large amount of property revenues accrued by December 31, 2021 and not received until January and February 2022. The 2022 Budget has been adjusted to reflect that, and the reserve amount has been raised to \$500,000 from \$100,000 for 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At year-end, the District had capital assets consisting of a laptop computer, net of depreciation, with a value of \$0.

Debt Administration

At year-end, the District had no debts payable.

ECONOMIC FACTORS

The voters added additional territory to ESD9 in the Leander ETJ. This was added by election in 2021 and the district will begin receiving revenue at the end of 2022. The ESD has contracted the City of Leander Fire Department to service that territory.

The District operates solely in Williamson County and has since its inception. Almost 100% of the District's revenue comes from property taxes. The District's budgeting process must continue to work as closely as possible with the Williamson County Tax Assessor's office in order to meet the financial obligations of the District.

It is important that the District is able to succeed in carrying out its day-to-day operations and continue to be able to meet its financial obligations as well.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the Office of the Treasurer, P.O. Box 846, Round Rock TX, 78680.

Alan Forster, Treasurer  
Williamson County Emergency Services District # 9

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9

STATEMENT OF NET POSITION

DECEMBER 31, 2021

<b>ASSETS:</b>	
CURRENT ASSETS:	
CASH AND CASH EQUIVALENTS	\$ 2,784,517
PROPERTY TAXES RECEIVABLE	<u>1,594,269</u>
TOTAL CURRENT ASSETS	4,378,786
NONCURRENT ASSETS:	
CAPITAL ASSETS - BUILDING, EQUIPMENT & TRUCKS	<u>\$ -</u>
TOTAL NONCURRENT ASSETS	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,378,786</u></b>
<b>LIABILITIES:</b>	
CURRENT LIABILITIES:	
ACCOUNTS PAYABLE	\$ 5,687
UNEARNED REVENUE	168,194
CURRENT PORTION OF LONG-TERM DEBT	<u>-</u>
TOTAL CURRENT LIABILITIES	<u>173,881</u>
NON CURRENT LIABILITIES:	
	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 173,881</u></b>
<b>NET POSITION:</b>	
NET INVESTMENT IN CAPITAL ASSETS	\$ -
RESERVED	100,000
UNRESTRICTED	<u>4,104,905</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 4,204,905</u></b>

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net Revenue and Change in Net Position Primary Government Governmental Activities</u>
Governmental Activities:			
General Government	\$ 4,133,884	\$ 4,679,376	\$ 545,492
Interest on Long-Term Debt	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 4,133,884</b>	<b>\$ 4,679,376</b>	<b>\$ 545,492</b>
		General Revenues:	\$ 545,492
		Unrestricted Interest Earnings	2,153
		Total General Revenues	547,645
		Change in Net Position	547,645
		Net Position - Beginning	3,657,260
		Net Position - Ending	<u>\$ 4,204,905</u>

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9

BALANCE SHEET – GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 2,784,517	\$ -	\$ 2,784,517
Property Taxes Receivable	<u>1,594,269</u>	<u>-</u>	<u>1,594,269</u>
<b>Total Assets:</b>	<u>\$ 4,378,786</u>	<u>\$ -</u>	<u>\$ 4,378,786</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts Payable	\$ 5,687	\$ -	\$ 5,687
Unearned Revenue	\$ 1,594,269		\$ 1,594,269
<b>Total Liabilities</b>	<u>\$ 1,599,956</u>	<u>\$ -</u>	<u>\$ 1,599,956</u>
<b>Fund Balances</b>			
Restricted for Debt Service	\$ -	\$ -	-
Committed for Board Reserve	\$ 100,000		\$ 100,000
Unassigned	<u>2,678,830</u>	<u>-</u>	<u>2,678,830</u>
<b>Total Fund Balances</b>	<u>\$ 2,778,830</u>	<u>\$ -</u>	<u>\$ 2,778,830</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,378,786</u>	<u>\$ -</u>	<u>\$ 4,378,786</u>

See accompanying notes to financial statements.

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION  
OF GOVERNMENTAL ACTIVITIES  
December 31, 2021

Total fund balance - total governmental funds	\$ 2,778,830
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation	-
Property taxes not collected	\$ 1,426,075
Net position of governmental activities	<u>\$ 4,204,905</u>

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021

	<u>General</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property Taxes	\$ 4,359,149	\$ -	\$ -	\$ 4,359,149
Other Income	25,322	-	-	25,322
Interest Earnings	<u>2,153</u>	<u>-</u>	<u>-</u>	<u>2,153</u>
<b>Total Revenues:</b>	<u>\$ 4,386,624</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,386,624</u>
<b>Expenditures:</b>				
Current:				
General Government	\$ 4,155,921	\$ -	\$ -	\$ 4,155,921
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 4,155,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,155,921</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 230,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,703</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balances</b>	<b>\$ 230,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,703</b>
Fund Balances (Deficit) - Beginning	<u>\$ 2,548,127</u>	<u>-</u>	<u>-</u>	<u>2,548,127</u>
<b>Fund Balances (Deficit) - Ending</b>	<u><b>\$ 2,778,830</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,778,830</b></u>

See accompanying notes to the financial statements

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT  
 OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Net change in fund balance - total governmental funds	\$ 230,703
Amounts reported for governmental activities in the statement of net assets are different because:	
Difference in property taxes collected for governmental funds and government wide funds	294,905
Capital Outlay	\$ -
Differences between government wide financial statements and governmental funds	22,037
Depreciation Expense	\$ -
Changes in net position of governmental activities.	<u>\$547,645</u>

See accompanying notes to the financial statements

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Williamson County Emergency Services District No. 9 (the District) is a political subdivision of the state of Texas. The entity is responsible for providing emergency services in Williamson County, Texas. The District provides emergency services through a contract with a local Fire Department. The district was created and operates under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Acts of the 70<sup>th</sup> Legislature, Regular session, 1987, and adopted by the voters at an election held November 3, 1987.

The District is governed by a Board of Commissioners that acts as the authoritative and legislative body of the entity. The Board of Commissioners elects officers for the following positions; President, Vice-President, Treasurer, Secretary and Fire Department Liaison. No board member receives compensation for serving on the Board, except for the Treasurer and Secretary receiving a stipend for administrative duties in day-to-day business.

The accompanying statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the district's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

**Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Government-wide and fund financial statements**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include consist of Ad Valorem taxes received from the County's appraisal district.

**Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. 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 government considers revenues to be available if they are collected within 31 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the District receives cash.

**Fund Accounting**

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Government Funds**

Government funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

**The District reports the following major governmental funds:**

**General Fund** – The General Fund is used to account for all financial resources of the District except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Texas and the bylaws of the District.

**Debt Service Fund** – The Debt Service fund accounts for the servicing of general long-term debt and revenues reserved for the payment of long-term debt. There is no long-term debt as of 12/31/21.

**Capital Projects Fund** – The Capital Projects fund is used to account for all buildings, equipment and fire trucks purchased by the District and revenues allocated for the payment of capital projects. A laptop computer was purchased for \$526 in 12/31/09.

**Revenues** – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within thirty-one days of fiscal year-end. Under the modified accrual basis, only interest is considered to be both measurable and available at fiscal year-end. Non-exchange transactions, in which the District receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Revenues – Exchange and Non-Exchange Transactions (Continued)**

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

**Expenses / Expenditures**

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**Cash and Cash Equivalents**

Cash and equivalents include all highly-liquid investments with a maturity of three months or less at the date of purchase. During 2019, cash and cash equivalents accounts were limited to Wells Fargo Analyzed Business Checking Plus Public Funds. The District at times has an amount in its depository account that exceeds the maximum amount secured by the Federal Deposit Insurance Corporation (the Pledgor). Williamson County ESD #9 (the Pledgee) has selected Wells Fargo Bank, National Association as the depository and required that the Pledgor secure the deposited funds to the extent they are not insured by FDIC by pledging book-entry securities (Eligible Securities) of any type permitted by the provisions of the Public Funds Collateral Act, Title 10, Chapter 2257 of the Texas Government Code, as in effect from time to time (the "Governing Statutes"), which are eligible to be held in a securities account at a Federal Reserve Bank under Federal Reserve Bank Operating Circular 7. Pledgee and Pledgor have selected the Federal Reserve Bank of San Francisco (Custodian) to hold the pledged securities in custody and safekeeping pursuant to the terms of the Governing Statutes, Federal Reserve Bank Operating Circular 7 as in effect from time to time (Circular 7), and the Custody Agreement for Book-Entry Securities, Appendix C, to circular 7 (the "Custody Agreement"), the provisions of which are incorporated herein by reference. Pledgee and Pledgor agree as follows:

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Cash and Cash Equivalents**

1. Grant of Security Interest; Instructions Regarding Collateral. Pledgor hereby grants to Pledgee a security interest in all Eligible Securities held by Custodian and reflected on Custodian's records as being pledged to Pledgee (the "Collateral").
2. Amount of Collateral. The aggregate market value of Eligible Securities held by Custodian at all times during this agreement must be in an amount not less than one hundred percent (100%) of (a) the amount of Pledgee's collected funds on deposit with Pledgor, increased by (b) the amount of accrued but uncredited interest on such deposited funds, (c) reduced by that portion of the funds insured by FDIC.

**Restricted Assets**

Restricted assets are cash and cash equivalents whose use is limited by legal requirements. Restricted cash with fiscal agent represents amounts required by debt covenant to be segregated for final year debt payment and accrued interest on the bonds.

**Interfund Transactions**

During the course of normal operations, the District has numerous transactions between funds. Interfund transactions are generally classified as follows:

Operating transfers are reported as "Other Financing Sources and Uses" in the governmental funds, as "Transfers In" by the recipient fund, and "Transfers Out" by the disbursing fund.

On the governmental funds balance sheet, receivables and payables resulting from short-term interfund loans are classified as "interfund loan receivables/payables." These amounts are eliminated on the statement of net assets.

**Capital Assets**

General capital assets generally result from expenditures in the governmental funds. These assets are reported on the government-wide statement of net assets and in the Capital Projects Fund. All capital assets are recorded at cost and updated for additions and retirements during the year. The District does not possess building infrastructure. Other capital assets consist of a laptop computer. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Reservations of Fund Balance**

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available expendable resources and therefore, are not available for appropriations or expenditures in the governmental fund balance sheet. Unreserved fund balance indicates that portion of fund equity, which is available for appropriations, in future periods. Fund equity reserves have been established for encumbrances in the general and capital projects fund and for future debt service in the debt service fund. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

**Net Position**

Net position presents the difference between assets and liabilities in the statement of net assets. Net investment in capital assets is reduced by the outstanding balances or any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Accrued Liabilities**

The District reports accrued liabilities on the statement of net position. The District has liabilities of \$161,776 as of December 31, 2020.

NOTE 2 – TAX REVENUES

The District's tax revenue is collected by County of Williamson, Texas, (the county) under the provisions of a tax collection agreement signed October 3, 2000. Under the agreement, the County is responsible for making the calculations necessary for the District to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code and collecting the appropriate tax. The County periodically remits the collected taxes to the District. The agreement may be terminated by either party on written notice, but neither party has expressed an interest in terminating the agreement.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 2 – TAX REVENUES (Continued)

The County provided the District with written reports necessary to keep the District advised of all financial information affecting the District. The District pays the county for its tax collection activity in four equal quarterly payments, which totaled \$22,635 USD for 2021. The amount is determined by the County based on an amount per each parcel of taxable property, or account taxable by the District. The tax rate for WCESD # 9 for 2021 is \$.10 per \$100 valuation of property. The total adjusted original tax roll was \$4,654,054 on \$4,654,054,180 valuation from Williamson County. Property taxes receivable at 12/31/21 total \$1,594,269 with \$1,594,269 being current and \$0 being delinquent.

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash resources of several individual funds are combined to form a pool of cash and investments. In addition, investments are separately held by a number of individual funds. Statutes require the classification of funds held by the District into three categories.

**Category 1** consists of “active” funds – those funds required to be kept in “cash” or “near cash” status for immediate use by the District. Such funds must be maintained either as cash in the District Treasury or in depository accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts.

**Category 2** consists of “inactive” funds – those funds not required for use within the current two-year period of designation of depositories. Inactive funds may be deposited for invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

**Category 3** consists of “interim” funds – those funds not needed for immediate use, but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

**United States Treasury notes, bills, bonds** or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**Deposits**

At year-end the carrying amount of the District's deposits was \$2,784,517 and the bank balance was \$2,784,517. The bank balance's in excess of FDIC coverage are secured by a collateralization agreement with Wells Fargo Bank National Association that ensures that all of the Williamson County ESD #9's funds are guaranteed to be covered by collateralized securities.

NOTE 3 – CASH AND CASH EQUIVALENTS (Continued)

**Deposits (Continued)**

This agreement ensures that all of Williamson County ESD #9's funds are safe and secure and no loss of funds could be realized in the event of bank failure.

NOTE 4 – GENERAL FIXED ASSETS

The District had fixed assets of \$0 consisting of a laptop computer for \$526, net of depreciation of \$526, as of December 31, 2021.

NOTE 5 – GENERAL LONG-TERM DEBT

The District has no general long-term debt as of December 31, 2021

NOTE 6 – CONTINGENCIES

As of December 31, 2021, the District did not have any material pending litigation or potential non-disclosed liabilities.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property Taxes	\$ 4,593,586	\$ 4,593,586	\$ 4,654,054	\$ 60,468
Other Income	-	-	25,322	25,322
Interest Earnings	15,000	15,000	2,153	(12,847)
<b>Total Revenues</b>	<b><u>\$ 4,608,586</u></b>	<b><u>\$ 4,608,586</u></b>	<b><u>\$ 4,681,529</u></b>	<b><u>\$ 72,943</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	\$ 4,060,000	\$ 4,060,000	\$ 4,133,884	\$ (73,884)
Capital Outlay	-	-	-	-
Debt Service: Interest Expense	50,000	50,000	-	50,000
<b>Total Expenditures</b>	<b><u>\$ 4,110,000</u></b>	<b><u>\$ 4,110,000</u></b>	<b><u>\$ 4,133,884</u></b>	<b><u>\$ (23,884)</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>\$ 498,586</u></b>	<b><u>\$ 498,586</u></b>	<b><u>\$ 547,645</u></b>	<b><u>\$ 49,059</u></b>
<b>Other Financing sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Excess (Deficiency of Revenues And Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)</b>			<b><u>\$ 547,645</u></b>	
Fund Balance Beginning of Year			<u>3,657,260</u>	
<b>Fund Balance End of Year</b>			<b><u>\$ 4,204,905</u></b>	
			GAAP Basis Fund Balance: <u>\$ 4,204,905</u>	

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 9  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Budgetary Process**

The budgetary process is prescribed by the provisions of the Texas Constitution and entails the preparation of budgetary documents within an established timeline. Legally, the Texas Constitution does not strictly impose a requirement on the District to follow the budgetary process but the district chose to follow the budgetary process. The major documents prepared are an estimated budget with revenues and expenditures. The level of budgetary control is at the object level for the District. The budget is not amended for modifications or changes during the year. All expenditures are approved by the Board beforehand.

**Estimated Resources**

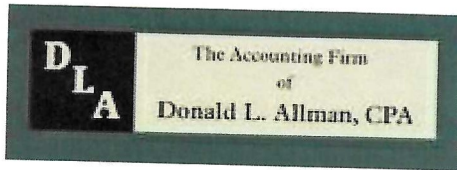
As part of the District's budgetary process, the Board approves the official estimated resources. The official estimated resources state the projected revenue for the district. The estimated revenue is calculated from information from the Williamson County Appraisal District. The budget is not revised or amended for increases or decreases in estimated revenues.

**Appropriations**

Estimated appropriations are prepared for the annual budget. All appropriations, no matter how small or how large, still must be approved by the Board before remittance, whether or not they were included in the budget.

**Budgetary Basis of Accounting**

The District's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary process, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures are recorded when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting on the governmental fund statements and on the full accrual basis on the government-wide statements.



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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 Board of Directors  
Williamson County ESD # 9

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County ESD # 9 as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Williamson County ESD # 9's basic financial statements, and have issued our report thereon dated June 20, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Williamson County ESD # 9's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County ESD # 9's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County ESD # 9's internal control.

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 a combination of deficiencies, in internal control, 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Williamson County ESD #9's financial statements are free from 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*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Donald L. Allman, CPA

Georgetown, TX

June 20, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES  
DISTRICT #10  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**WILLIAMGRIMSLEY**  
Certified Public Accountant

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## TABLE OF CONTENTS

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	<u>Page</u>
<b>Independent Auditor's Report</b>	1-2
<b>Management's Discussion and Analysis</b>	3-7
<b>Basic Financial Statements</b>	
<b>Government- wide Financial Statements:</b>	
Statement of Net Position	8
Statement of Activities	9
<b>Fund Financial Statements:</b>	
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Governmental Fund Balances to the Statement of Activities	13
<b>Notes to Financial Statements</b>	14-23
<b>Required Supplementary Information:</b>	
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual - General Fund	24
<b>Compliance and Internal Control Section:</b>	
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 <i>Government Auditing Standards</i>	25-26

# WILLIAMGRIMSLEY

CERTIFIED PUBLIC ACCOUNTANT

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Williamson County Emergency Services District #10  
Coupland, Texas

### Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and each major fund of Williamson County Emergency Services District #10 (the District), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and page 24, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated January 14, 2022, on my consideration of the District's internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



William Arthur Grimsley, CPA  
Gatesville, Texas  
January 14, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10 MANAGEMENT'S DISCUSSION AND ANALYSIS

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*For the Year Ended September 30, 2021*

Our discussion and analysis of the Williamson County Emergency Services District #10's (the District) financial performance provides an overview and analysis of the District's financial activities for the year ended September 30, 2021. Please read it in conjunction with the Independent Auditor's Report, the accompanying basic financial statements, and the notes to the financial statements.

## FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the year by \$471,320 (net position). Of this amount, \$333,102 is unrestricted and may be used to meet the District's future obligations.
- During the year, the District's revenues of \$892,851, were lower than its expenses of \$902,916, reflecting a decrease in net position of \$10,165.
- The District's capital assets totaled \$384,649, net of accumulated depreciation, a decrease of \$17,390, the result of depreciation for the current year.
- Debt at year-end of \$246,431 decreased by \$28,861, the result of principal payments made.

## Overview of the Financial Statements

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

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

The *statement of net position* presents information on all the District's assets, liabilities, and deferred inflows/outflows with the difference reported as net position. Over time, increases or decreases in the District's net position may serve as a useful indicator of whether its financial health is improving or deteriorating.

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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*For the Year Ended September 30, 2021*

The *statement of activities* presents information showing how the District's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods. This may include uncollected taxes and other revenues or expenses that are appropriated for the current year even though cash is not received or expended until the following year. The government-wide financial statements can be found on pages 8-9 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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented 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 balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains one governmental fund, the General Fund. The basic governmental fund financial statements can be found on pages 10-13 of this report.

**Notes to the Financial Statements.** The notes provide narrative explanations or additional data needed for full disclosure in the government-wide statements and the fund financial statements. These can be found starting on page 14.

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10 MANAGEMENT'S DISCUSSION AND ANALYSIS

*For the Year Ended September 30, 2021*

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

**Net Position.** Net assets exceed liabilities by \$471,320, however a large portion of the District's net position reflects its investment in capital assets less related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following is a summary of the District's net position as of September 30, 2021:

### NET POSITION

	2021	2020	\$ Change
Current and other assets	\$ 333,102	\$ 354,638	\$ (21,536)
Capital assets, net	384,649	402,038	(17,389)
Total assets	717,751	756,676	(38,925)
Current liabilities	-	-	-
Long-term liabilities	246,431	275,292	(28,861)
Total liabilities	246,431	275,292	(28,861)
Net position:			
Net investment in capital assets	138,218	126,746	11,472
Restricted	-	-	-
Unrestricted	333,102	354,638	(21,536)
Total net position	\$ 471,320	\$ 481,384	\$ (10,064)

**Changes in Net Position.** Revenues totaled \$892,851 for the year, an increase of \$490,777, primarily from grant proceeds received. Expenses totaled \$902,916, an increase of \$712,967, primarily from the expenditure of the grant proceeds and an increase in contractual services costs. The following is a summary of the District's operations for the fiscal year 2021:

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10 MANAGEMENT'S DISCUSSION AND ANALYSIS

*For the Year Ended September 30, 2021*

## CHANGES IN NET POSITION

	2021	2020	\$ Change
General Revenues:			
Tax revenues	357,929	333,870	24,059
Williamson County stipend	37,363	67,770	(30,407)
Grant income	484,645	-	484,645
Other income	12,914	434	12,480
Total revenues	892,851	402,074	490,777
Expenses:			
General government	889,237	177,647	711,590
Interest on long-term debt	13,679	12,302	1,377
Total expenses	902,916	189,949	712,967
Change in net position	\$ (10,065)	\$ 212,125	\$ (222,190)

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

**Governmental Funds.** The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spending resources. Such information is useful in accessing the District's financing requirements. In particular, unassigned and assigned fund balances may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As the District completed the year, its general fund (as presented in the balance sheet on page 10) reported a combined fund balance of \$325,317 (a decrease from the prior year of \$21,827), the net result of an increase in contractual service expenses.

**Budget Highlights.** Actual revenues were \$547,567 higher than budget, primarily from grant proceeds received. Actual expenditures were \$550,345 higher than the budget, primarily from the expenditure of the grant proceeds. The net effect of these produced an unfavorable variance of \$21,975 in the net change in fund balance.

More detail is presented in the required supplementary information section on page 24.

# **WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10 MANAGEMENT'S DISCUSSION AND ANALYSIS**

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*For the Year Ended September 30, 2021*

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

At year-end, the District's investment in capital assets totaled \$384,649, net of accumulated depreciation, a decrease of \$17,390 to the prior year.

More detailed information about the District's capital assets is presented in the Notes to the Financial Statements on page 20.

### **Debt**

At year-end, the District's long-term debt was \$246,431, a decrease from the prior year of \$28,861. This decrease was the result of principal payments on outstanding debt. More detailed information about the District's long-term debt is presented in the Notes to the Financial Statements starting on page 21.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The District's appointed officials considered many factors when setting the fiscal year 2021 budget and tax rates. Some of those factors include the economy and the anticipated needs of the District for operations and capital outlay in the next year. The District adopted a general fund budget, sufficient to provide for budgeted operations and debt service for the fiscal year 2022. It will be funded primarily through an adopted property tax rate of \$.10 per \$100 of assessed valuation.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances for all those with an interest therein. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Williamson County Emergency Services District #10, P.O. Box 102, Coupland, Texas 78615.

**BASIC FINANCIAL STATEMENTS  
(GOVERNMENT-WIDE)**

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Statement of Net Position

*As of September 30, 2021*

	<b>Total Governmental Activities</b>
<b>ASSETS:</b>	
Cash	\$ 325,217
Property tax receivable	7,785
Deposit	100
<b>Total current assets</b>	<b>333,102</b>
Capital assets:	
Land	30,666
Apparatus	250,000
Station	521,685
Furniture and fixtures	4,000
Less: accumulated depreciation	(421,702)
<b>Total long-term assets</b>	<b>384,649</b>
<b>Total assets</b>	<b>\$ 717,751</b>
<b>LIABILITIES:</b>	
Noncurrent liabilities:	
Due within one year	\$ 30,295
Due after one year	216,136
<b>Total noncurrent liabilities</b>	<b>246,431</b>
<b>Total liabilities</b>	<b>\$ 246,431</b>
<b>NET POSITION:</b>	
Net investment in capital assets	\$ 138,218
Unrestricted	333,102
<b>Total net position</b>	<b>\$ 471,320</b>

The accompanying notes are an integral part of these financial statements.

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Statement of Activities

*For the Year Ended September 30, 2021*

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net (Expense) Revenue and Change in Net Position</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>
Governmental activities	\$ 889,237	\$ -	484,645	\$ (404,592)
Interest expense	13,679	-	-	(13,679)
<b>Total primary government</b>	<b>\$ 902,916</b>	<b>\$ -</b>	<b>\$ 484,645</b>	<b>\$ (418,271)</b>
<b>General Revenues:</b>				
				357,929
				37,363
				12,914
			<b>Total General Revenues</b>	<b>408,206</b>
				(10,065)
				<b>481,385</b>
				<b>\$ 471,320</b>

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS  
(GOVERNMENTAL FUNDS)**

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Balance Sheet - Governmental Funds

*As of September 30, 2021*

	General Fund	Total Governmental Fund
<b>ASSETS</b>		
Cash	\$ 325,217	\$ 325,217
Property tax receivable	7,785	7,785
Deposits	100	100
<b>Total assets</b>	<b>333,102</b>	<b>333,102</b>
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable revenue - property taxes	7,785	7,785
 <b>Fund Balance</b>		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Unassigned	325,317	325,317
<b>Total fund balance</b>	<b>325,317</b>	<b>325,317</b>
<b>Total deferred inflows of resources and fund balance</b>	<b>\$ 333,102</b>	<b>\$ 333,102</b>

The accompanying notes are an integral part of these financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**

*As of September 30, 2021*

Total fund balance (deficit) – governmental funds \$ 325,317  
 Amounts reported for governmental activities in the statement  
 of net position are different because:

Capital assets used in governmental activities are not financial  
 resources and therefore are not reported in the fund. These  
 assets consist of:

Land	\$ 30,666	
Apparatus	250,000	
Station	521,685	
Furniture and fixtures	4,000	
Accumulated depreciation	<u>(421,702)</u>	
Total capital assets		384,649

Long-term debt is not due and payable in the current period and,  
 therefore, is not reported as a liability in the fund financial statement. (246,431)

Some revenues in the governmental fund are deferred because they are  
 not collected within the prescribed time period after year end. On the  
 accrual basis, however, those revenues would be recognized, regardless  
 of when they are collected. 7,785

Net assets of governmental activities (page 8) \$ 471,320

The accompanying notes are an integral part of these financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Governmental Funds**

*For the Year Ended September 30, 2021*

	General Fund	Total Governmental Fund
<b>Revenues:</b>		
Property tax	\$ 357,639	\$ 357,639
Williamson county stipend	37,363	37,363
Grant proceeds	484,645	484,645
Ignis fire academy income	12,869	12,869
Other	44	44
<b>Total Revenues</b>	<b>892,560</b>	<b>892,560</b>
<b>Expenditures:</b>		
Contractual services- CVFD	413,850	413,850
Contractual services-TVFD	401,617	401,617
Contractual services- accounting and other	13,919	13,919
Contractual services- revenue collection	1,997	1,997
Utilities	6,079	6,079
Insurance	1,102	1,102
Legal and professional services	4,480	4,480
Postage, printing, and publications	1,553	1,553
Ignis fire academy expenses	14,189	14,189
Facilities and equipment	8,053	8,053
Other	5,008	5,008
Debt service - principal	28,861	28,861
Debt service - interest	13,679	13,679
<b>Total Expenditures</b>	<b>914,387</b>	<b>914,387</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(21,827)</b>	<b>(21,827)</b>
<b>Net Change in Fund Balance</b>	<b>(21,827)</b>	<b>(21,827)</b>
<b>Fund Balance, Beginning of Year</b>	<b>347,144</b>	<b>347,144</b>
<b>Fund Balance, End of Year</b>	<b>\$ 325,317</b>	<b>\$ 325,317</b>

The accompanying notes are an integral part of these financial statements.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Governmental Funds**  
**to the Statement of Activities**

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*For the Year Ended September 30, 2021*

Net change in fund balance – total governmental fund \$ (21,827)

Amounts reported for governmental activities in the statement of activities (page 9) are different because:

Governmental funds report capital outlays 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. This is the amount by which capital outlays were higher (lower) than depreciation in the current period. (17,390)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the governmental fund. This is the net change from the previous period. 291

Repayment of principal on debt is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position. 28,861

Change in net position of governmental activities (page 9) \$ (10,065)

The accompanying notes are an integral part of these financial statements.

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

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

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*For the Year Ended September 30, 2021*

### **Note 1-** Summary of Significant Accounting Policies

The accounting policies of the Williamson County Emergency Services District #10 (the District) conform to generally accepted accounting principles (GAAP) in the United States of America, applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for established governmental accounting and financial reporting principles. The more significant of the District's policies are described below.

#### The Reporting Entity

The District is a political subdivision of the state of Texas that was formed in May 2005. The District's role is to collect taxes from the citizens of its respective district and utilize those collections for emergency services. Those services include fire, allied services, and first responder. The Commissioners of the District are an appointed Board by the Williamson County Commissioners, to oversee and guide the various activities of the District.

The District has adopted GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. Using these criteria, the District has no component units.

#### Government-Wide Financial Statements

The government-wide financial statements (i.e. the *Statement of Net Position* and the *Statement of Activities*) report information on all of the non-fiduciary activities of the District.

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

# **WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**

## **Notes to the Financial Statements**

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*For the Year Ended September 30, 2021*

### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are reported when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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 District considers revenues to be available if they are collected within thirty 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 claims and judgments, are recorded only when payment is due.

The District reports the following major governmental fund:

General Fund - The general fund is the District's primary operating fund. It is used to account for all financial resources of the general government.

### Cash and Cash Equivalents

Cash and cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and so near maturity that there is not significant risk of changes in value due to changes in interest rates.

### Accounts Receivable

Accounts receivable consists of uncollected property tax, as of September 30, 2021. The District does not record an allowance for uncollectable accounts, supported by historical collections.

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

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*For the Year Ended September 30, 2021*

### Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) at the time of acquisition and updated for additions and retirements during the year. The District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not. Depreciation is calculated on a straight-line basis. Estimated useful lives are as follows:

Furniture and Fixtures	5 Years
Fire Trucks/Equipment	10 Years
Stations	30 Years

### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any items that qualify.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue-property taxes*, is reported in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the periods the amounts become available.

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

---

*For the Year Ended September 30, 2021*

### Equity Classifications

In the government-wide financial statements, equity is shown as net position and classified into three components:

*Net investment in capital assets* – Capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

*Restricted* – Consists of assets with constraints placed on the use either by: 1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first and then unrestricted resources as they are needed.

*Unrestricted* – All other net assets that do not meet the definition of “net investment in capital assets” or “restricted”.

The District reports governmental fund balances by the five-following classification:

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

*Restricted* – Amounts with restrictions that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

*Committed* – Amounts that can only be used for specific purposes, imposed by formal action of the District’s highest level of decision making authority. In the case of the District, it is the District’s Board of Commissioners, and the formal action would be an ordinance to modify or rescind the commitment.

*Assigned* – Amounts constrained by District management’s intent to be used for specific purposes but not formally restricted by external resources or committed by the District’s Board of Commissioners.

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

---

*For the Year Ended September 30, 2021*

*Unassigned* – Amount of the remaining fund balance not in any of the other classifications.

For the classification of fund balances, the District considers restricted amounts to have been spent first when an expenditure is incurred for the purpose for which restricted and unrestricted fund balance is available. Expenditures are to be spent from restricted fund balances first, followed by committed, assigned, and lastly unassigned fund balance.

### Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimations and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from these estimates.

### **Note 2 – Cash Deposits**

#### Legal and Contractual Provisions, Governing Deposits and Investments

The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At September 30, 2021, the carrying amount of the District's cash deposits were \$325,217 and the bank balances were \$329,160, all of which were covered by FDIC insurance and pledged securities.

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 District 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, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in; (1) obligations of the U.S.

# **WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**

## **Notes to the Financial Statements**

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*For the Year Ended September 30, 2021*

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) banker's acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District did not have invested funds at September 30, 2021.

### **Policies, Governing Deposits and Investments**

In compliance with the Public Funds Investments Act, the District has adopted a deposit and investment policy. That policy addresses the following risks:

**Custodial Credit Risk – Deposits:** This is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2021, were covered by depository insurance or by pledged collateral held by the District's agent bank in the District's name.

**Custodial Credit Risk – Investments:** This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus, positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

**Other Credit Risk:** This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, investment policies of the District's investment pools allow the portfolio's investment manager to only invest in obligations of the U.S. Government and its agencies; repurchase agreements; and no-load AAAM money market mutual funds registered with the SEC.

### **Note 3 – Property Taxes**

The District has the authority to levy a tax to a maximum of \$.10 per \$100 of assessed property values. Property taxes are levied each October 1 on the assessed valuation of all taxable property within the District's boundaries. The tax rate for the October 1, 2020, levy was \$.10 per \$100 of

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

*For the Year Ended September 30, 2021*

appraised value. Taxes are due on receipt of the bill and are delinquent if not paid before February 1 of the year following the levy. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed. Taxes are assessed, billed and collected by the Williamson County Appraisal District.

### **Note 4 – Capital Assets**

The following is a summary of changes in capital assets for the year:

	Balance 9/30/2020	Additions	Retirements	Balance 9/30/2021
Capital assets not being depreciated:				
Land	\$ 30,666	\$ -	\$ -	\$ 30,666
Total	<u>30,666</u>	<u>-</u>	<u>-</u>	<u>30,666</u>
Capital assets being depreciated:				
Station	521,685	-	-	521,685
Apparatus	250,000	-	-	250,000
Furniture and fixtures	4,000	-	-	4,000
Total capital assets being depreciated	<u>775,685</u>	<u>-</u>	<u>-</u>	<u>775,685</u>
Total capital assets	806,351	-	-	806,351
Less: accumulated depreciation	<u>(404,312)</u>	<u>(17,390)</u>	<u>-</u>	<u>(421,702)</u>
Net capital assets	<u>\$ 402,039</u>	<u>\$ (17,390)</u>	<u>\$ -</u>	<u>\$ 384,649</u>

Depreciation was charged to functions within the primary government as follows:

Program services	<u>\$ 17,390</u>
Total	<u>\$ 17,390</u>

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

For the Year Ended September 30, 2021

### Note 5– Debt

The following is a summary of changes in debt for the year:

	Origination Date	Maturity Date	Interest Rate	Balance 9/30/2020	Additions	Retirements	Balance 9/30/2021
Note #4737	12/6/2007	2/1/2028	4.969%	\$ 219,824	\$ -	\$ (23,046)	\$ 196,778
Note #5160	1/12/2009	2/1/2028	4.969%	55,468	-	(5,815)	49,653
Total				<u>\$ 275,292</u>	<u>\$ -</u>	<u>\$ (28,861)</u>	<u>\$ 246,431</u>

At September 30, 2021, future debt service requirements are as follows:

#### Note #4737:

Year:	Principal	Interest	Total
2022	\$ 24,191	\$ 9,778	\$ 33,969
2023	25,393	8,576	33,969
2024	26,655	7,314	33,969
2025	27,979	5,990	33,969
2026	29,370	4,599	33,969
2026-2028	63,190	4,748	67,938
Total	<u>\$ 196,778</u>	<u>\$ 41,005</u>	<u>\$ 237,783</u>

#### Note #5160:

Year:	Principal	Interest	Total
2022	\$ 6,104	\$ 2,467	\$ 8,571
2023	6,407	2,164	8,571
2024	6,726	1,845	8,571
2025	7,060	1,511	8,571
2026	7,411	1,160	8,571
2026-2028	15,945	1,198	17,143
Total	<u>\$ 49,653</u>	<u>\$ 10,345</u>	<u>\$ 59,998</u>

# WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10

## Notes to the Financial Statements

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*For the Year Ended September 30, 2021*

### Total Debt Service:

<u>Year:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 30,295	\$ 12,245	\$ 42,540
2023	31,800	10,740	42,540
2024	33,381	9,159	42,540
2025	35,039	7,501	42,540
2026	36,781	5,759	42,540
2027-2028	79,135	5,946	85,081
Total	<u>\$ 246,431</u>	<u>\$ 51,350</u>	<u>\$ 297,781</u>

On December 6, 2007, the District entered into Promissory Note Agreement #4737, with Government Capital Corporation for the construction of a new fire station in Coupland, Texas, in the amount of \$400,000. The note was subsequently transferred to South Side Bank. On April 22, 2021, the original loan was amended. The amended loan matures on February 1, 2028, carries an interest rate of 4.969%, and calls for nine annual payments of \$33,969. The note is secured by a commercial deed of trust.

On January 12, 2009, the District entered into Promissory Note Agreement #5160, with Government Capital Corporation to provide additional funding of the fire station, in the amount of \$100,000. The note was subsequently transferred to South Side Bank. On April 22, 2021, the original loan was amended. The amended loan matures on February 1, 2028, carries an interest rate of 4.969%, and calls for nine annual payments of \$8,571. The note is secured by the assignment of Ad Valorem Taxes.

### **Note 6 – Contracts/Commitments**

The District does not have employees and the Board of Commissioners are not compensated. Accordingly, the District contracts with independent parties for its service and operational needs. Most notable among these is the provision to the citizens within its boundaries for emergency services. The District maintains Emergency Service Agreements (the Agreements) with the Coupland and Thrall Volunteer Fire Departments (the Departments) to provide for the protection of life and property from fire, and medical first responder assistance. The terms of the Agreements are to remain in effect on a year to year basis unless terminated by either party upon ninety (90) days written notice. In consideration for the services to be rendered under the

# **WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**

## **Notes to the Financial Statements**

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*For the Year Ended September 30, 2021*

Agreements the District is to pay the Departments, as funds become available and are appropriated in the sole discretion of the District, the sums set out in the annual budget as approved by the District. The District also agrees to provide for the purchase of capital or other equipment and improvements as requested by the Departments and approved by the District. For the year ended September 30, 2021, the District paid \$815,467 under the terms of the Agreements on behalf of or directly to the Departments.

### **Note 7 – Risk Management**

The District is exposed to various risks of loss including general liability and property damage. The District insures against such risks through the purchase of commercial insurance.

### **Note 8 – Contingencies**

The District participates in grant programs that 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 District 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 may be impaired. In the opinion of the District, 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 financial statements for such contingencies.

### **Note 9 – Subsequent Events**

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through January 14, 2022, the date the financial statements were available to be issued. No events requiring recognition or disclosure have occurred as of this date.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #10**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-**  
**Budget to Actual - General Fund**

*For the Year Ended September 30, 2021*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Property tax revenue	\$ 307,993	\$ 307,993	\$ 357,639	\$ 49,646
Williamson county stipend	37,000	37,000	37,363	363
Grant proceeds	-	-	484,645	484,645
Ignis fire academy income	-	-	12,869	12,869
Other income	-	-	44	44
Total General Revenue	<u>344,993</u>	<u>344,993</u>	<u>892,560</u>	<u>547,567</u>
<b>EXPENDITURES</b>				
Contractual services- accounting	14,500	14,500	13,919	581
Contractual services- revenue collection	2,500	2,500	1,997	503
Utilities	5,500	5,500	6,079	(579)
Insurance	35,000	35,000	1,102	33,898
Legal and professional fees	5,150	5,150	4,480	670
Postage, printing, and publications	1,750	1,750	1,553	197
Conference and meetings	2,500	2,500	-	2,500
Facilities and equipment	100	100	8,053	(7,953)
Operations expense	235,305	235,305	815,467	(580,162)
Ignis fire academy expenses	-	-	14,189	-
Debit service - principal and interest	42,540	42,540	42,540	-
Other	-	-	5,008	(5,008)
Total Expenses	<u>344,845</u>	<u>344,845</u>	<u>914,387</u>	<u>(550,345)</u>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<u>\$ 148</u>	<u>\$ 148</u>	<u>\$ (21,827)</u>	<u>\$ (21,975)</u>

## **COMPLIANCE/INTERNAL CONTROL SECTION**

# WILLIAMGRIMSLEY

## CERTIFIED PUBLIC ACCOUNTANT

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### 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*

To the Board of Commissioners  
Williamson County Emergency Services District #10  
Coupland, Texas

I have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of Williamson County Emergency Services District #10 (the District), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report, thereon, dated January 14, 2022.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District'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 control such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. 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 in charge of governance.

My consideration of the 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 that might be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in the internal control that I consider material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatements, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



William Arthur Grimsley, CPA  
Gatesville, Texas  
January 14, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11**  
**BASIC FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

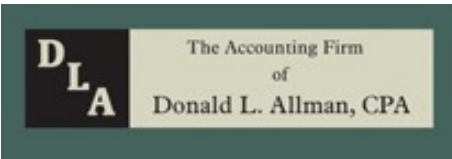
**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11**

**BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INDEPENDENT ACCOUNTANT’S COMPILATION REPORT</b>	<b>1</b>
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>STATEMENT OF NET POSITION</b>	<b>2</b>
<b>STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION</b>	<b>3</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>4</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>6</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL</b>	<b>8</b>



Donald L. Allman, CPA, PC  
4749 Williams Drive, Ste. 322  
Georgetown, Texas 78633

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## Independent Accountant's Compilation Report

To the Board of Commissioners of the  
Williamson County Emergency Services District #11

We have compiled the accompanying financial statements, of the Williamson County Emergency Services District # 11 (WCESD 11), as of and for the year ending December 31, 2021, which collectively comprise the Williamson County Emergency Services District # 11's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Williamson County Emergency Services District # 11 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 8, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Donald L. Allman, CPA  
Georgetown, Texas  
April 7, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11**  
**STATEMENT OF NET POSITION**  
**December 31, 2021**

**ASSETS**

**CURRENT ASSETS:**

Cash and Cash Equivalents	\$ 192,667
Property Taxes Receivable, net of allowance	<u>52,573</u>
Total Current Assets	\$ 245,240

**PROPERTY AND EQUIPMENT:**

Total Property and Equipment	\$ 0
------------------------------	------

**OTHER ASSETS:**

Total Other Assets	\$ 0
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<b>TOTAL ASSETS</b>	<b>\$ 245,240</b>
---------------------	-------------------

**LIABILITIES**

**CURRENT LIABILITIES:**

Accounts Payable	\$ 0
Unearned Income Property Taxes	<u>23,650</u>
Total Current Liabilities	\$ 23,650

**LONG-TERM LIABILITIES:**

Total Long-Term Liabilities	\$ 0
-----------------------------	------

<b>TOTAL LIABILITIES</b>	<b>\$ 23,650</b>
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**NET POSITION:**

Unrestricted	\$ <u>221,590</u>
Total Net Position	\$ 221,590

<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>\$ 245,240</b>
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See accompanying notes and independent accountant's compilation report

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Revenues:</b>		
Property Taxes		\$ 118,829
Miscellaneous		1,297
Interest		<u>1,320</u>
<b>Total Revenues</b>		<b>\$ 121,446</b>
<b>Operating Expenses:</b>		
Accounting	\$ 900	
Communications	0	
Contingency	0	
Fire Service	98,083	
Insurance	1,303	
Miscellaneous	92	
Office/Administration	132	
Tax Collection costs	638	
Training	<u>395</u>	
<b>Total Operating Expenses</b>		<b><u>\$ 101,543</u></b>
<b>Income (Loss) from Operations</b>		<b>\$ 19,903</b>
<b>Change in Net Position</b>		<b>\$ 19,903</b> <u>=====</u>
Total net position - beginning		\$ 201,687
Total net position - ending		<b>\$ 221,590</b> <u>=====</u>

See accompanying notes and independent accountant's compilation report

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Property tax and other revenues received	\$ 116,808
Cash paid for supplies and services	<u>(102,034)</u>
Net cash provided (used) by operating activities	14,774
<b>CASH FLOWS PROVIDED (USED)</b>	
<b>BY INVESTING ACTIVITIES</b>	
Net cash provided (used) by investing activities	0
<b>CASH FLOWS PROVIDED (USED)</b>	
<b>BY FINANCING ACTIVITIES</b>	
Net cash provided (used) by financing activities	0
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>14,774</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>177,893</b>
<b>CASH AT END OF YEAR</b>	<b>\$ 192,667</b> <u>=====</u>
 <b>RECONCILIATION OF NET INCOME TO NET CASH</b>	
<b>PROVIDED BY OPERATING ACTIVITIES:</b>	
Net Income (Loss)	\$ 19,903
 <b>ADJUSTMENTS TO RECONCILE NET INCOME TO</b>	
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>	
Changes in assets and liabilities:	
(Increase)/ decrease in accounts receivable	(4,638)
Increase/(decrease) in deferred property tax revenue	(491)
Increase/(decrease) in accounts payable and accrued expenses	<u>0</u>
Total adjustments	(5,129)
<b>NET CASH PROVIDED (USED)</b>	
<b>BY OPERATING ACTIVITIES:</b>	<b>\$ 14,774</b> <u>=====</u>

See accompanying notes and independent accountant's compilation report

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Williamson County Emergency Services District # 11 receives property taxes to fund fire protection and provide emergency medical services to residents in unincorporated area encompassed by Williamson County Emergency Services District # 11. The property taxes received are used to pay for contracted services to provide fire protection and EMS services to residents within WCESD # 11.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

Cash and Cash Equivalents

Williamson County ESD # 11 has a checking and money market account with RBFCU. Williamson County ESD # 11 does not receive any cash or hold petty cash.

Revenue Recognition – Revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual – that is, when they become measurable and available to the finance expenditures of the fiscal period. “Available” is determined to be collectible within the 12 months of the fiscal year or within 60 days after fiscal year end for property taxes.

Property Taxes Receivable

Property Taxes receivable for Williamson County ESD # 11 consist of ad valorem taxes levied for the fiscal year ending December 31, 2020 that were not collected as of December 31, 2020.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 11**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Unearned Income-Property Taxes

Unearned income for property taxes consist of property taxes receivable that were not collected within 60 days after the fiscal year end in accordance with rules for governmental accounting.

Income Taxes – Williamson County ESD # 11 is not subject to any income taxes.

Net Position and Flow Assumptions – Net position is reported as restricted when constraints are placed on net position use as either:

Externally imposed by creditors (such as debt covenants), grantors, or laws or regulations of other governments imposed by law through constitutional provisions or enabling legislation.

Restricted resources are used first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

There are no restricted funds currently, all net position is unrestricted.

NOTE B – ACCOUNTS RECEIVABLE: The receivables at December 31, 2021 are as follows:  
Property Taxes \$52,573

NOTE C –ACCOUNTS PAYABLE/UNEARNED INCOME: There are no accounts payable as of December 31, 2021. Unearned Revenue consists of the following:

Unearned Income-property taxes \$23,650

**REQUIRED SUPPLEMENTARY INFORMATION**

**WILLIAMSON COUNTY ESD # 11  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET TO ACTUAL  
DECEMBER 31, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget Positive (Negative)</u>
<b>Revenues</b>			
Ad Valorem Taxes	\$113,785	\$118,829	5,044
Miscellaneous	0	1,297	1,297
Interest	<u>0</u>	<u>1,320</u>	<u>1,320</u>
<b>Total Revenues</b>	<b>\$113,785</b>	<b>\$121,446</b>	<b>\$ 7,661</b>
<b>Expenditures</b>			
Transfer to Reserve	2,500	0	2,500
Contract Emergency Svc.	104,704	98,083	1,783
Legal fees	800	0	800
CPA fees	1,800	900	0
Insurance	1,650	1,303	365
Communications	150	0	8
Tax Collection fees	806	638	294
Training	650	395	580
Office expenses	200	132	102
Miscellaneous	<u>525</u>	<u>92</u>	<u>121</u>
<b>Total Expenditures</b>	<b>113,785</b>	<b>101,543</b>	<b>6,553</b>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures</b>	<b>0</b>	<b>19,903</b>	<b>14,811</b>

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**  
**BASIC FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

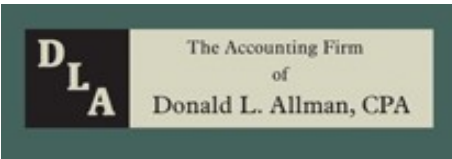
**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**

**BASIC FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2021**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INDEPENDENT ACCOUNTANT’S COMPILATION REPORT</b>	<b>1</b>
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>STATEMENT OF NET POSITION</b>	<b>2</b>
<b>STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION</b>	<b>3</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>4</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>6</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL</b>	<b>8</b>



Donald L. Allman, CPA, PC  
4749 Williams Drive, Ste. 322  
Georgetown, Texas 78633

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## Independent Accountant's Compilation Report

To the Board of Commissioners of the  
Williamson County Emergency Services District #12

We have compiled the accompanying financial statements, of the Williamson County Emergency Services District # 12 (WCESD 12), as of and for the year ending September 30, 2021, which collectively comprise the Williamson County Emergency Services District # 12's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Williamson County Emergency Services District # 12 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 8, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Donald L. Allman, CPA  
Georgetown, Texas

March 16, 2022

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

**ASSETS**

**CURRENT ASSETS:**

Cash and Cash Equivalents	\$ 357,154
Property Taxes Receivable, net of allowance	<u>3,636</u>
Total Current Assets	\$ 360,790

**PROPERTY AND EQUIPMENT:**

Total Property and Equipment	\$ 0
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**OTHER ASSETS:**

Total Other Assets	\$ 0
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<b>TOTAL ASSETS</b>	<b>\$ 360,790</b>
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**LIABILITIES**

**CURRENT LIABILITIES:**

Accounts Payable	\$ 0
Unearned Income Property Taxes	<u>3,636</u>
Total Current Liabilities	\$ 3,636

**LONG-TERM LIABILITIES:**

Total Long-Term Liabilities	\$ 0
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<b>TOTAL LIABILITIES</b>	<b>\$ 3,636</b>
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**NET POSITION:**

Unrestricted	\$ <u>357,154</u>
Total Net Position	\$ 357,154

<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>\$ 360,790</b>
---	-------------------

See accompanying notes and independent accountant's compilation report

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Revenues:**

Property Taxes	\$	210,659
Other income		3,177
Interest		<u>242</u>
<b>Total Revenues</b>	<b>\$</b>	<b>214,078</b>

**Operating Expenses:**

Accounting	\$	900
Communications		458
Facilities		4,200
Fire Service		142,439
Insurance		1,302
Legal fees		8,625
Miscellaneous		313
Office/Administration		4,150
Tax Collection costs		1,046
Training		295
Consulting		<u>275</u>
<b>Total Operating Expenses</b>	<b>\$</b>	<b><u>164,003</u></b>

**Income (Loss) from Operations** \$ 50,075

**Change in Net Position** \$ 50,075

=====

Total net position - beginning \$ 307,079

Total net position - ending \$ 357,154

=====

See accompanying notes and independent accountant's compilation report

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Property tax and other revenues received	\$ 214,078
Cash paid for supplies and services	<u>(164,003)</u>
Net cash provided (used) by operating activities	50,075
<b>CASH FLOWS PROVIDED (USED)</b>	
<b>BY INVESTING ACTIVITIES</b>	
Net cash provided (used) by investing activities	0
<b>CASH FLOWS PROVIDED (USED)</b>	
<b>BY FINANCING ACTIVITIES</b>	
Net cash provided (used) by financing activities	50,075
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>50,075</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>307,079</b>
<b>CASH AT END OF YEAR</b>	<b>\$ 357,154</b> <u>=====</u>
 <b>RECONCILIATION OF NET INCOME TO NET CASH</b>	
<b>PROVIDED BY OPERATING ACTIVITIES:</b>	
Net Income (Loss)	\$ 50,075
 <b>ADJUSTMENTS TO RECONCILE NET INCOME TO</b>	
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>	
Changes in assets and liabilities:	
(Increase)/ decrease in accounts receivable	2,212
Increase/(decrease) in deferred property tax revenue	(2,212)
Increase/(decrease) in accounts payable and accrued expenses	<u>0</u>
Total adjustments	(0)
<b>NET CASH PROVIDED (USED)</b>	
<b>BY OPERATING ACTIVITIES:</b>	<b>\$ 50,075</b> <u>=====</u>

See accompanying notes and independent accountant's compilation report

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Williamson County Emergency Services District # 12 receives property taxes to fund fire protection and provide emergency medical services to residents in unincorporated area encompassed by Williamson County Emergency Services District # 12. The property taxes received are used to pay for contracted services to provide fire protection and EMS services to residents within WCESD # 12.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

Cash and Cash Equivalents

Williamson County ESD # 12 has a checking and money market account with RBFCU. Williamson County ESD # 12 does not receive any cash or hold petty cash.

Revenue Recognition – Revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual – that is, when they become measurable and available to the finance expenditures of the fiscal period. “Available” is determined to be collectible within the 12 months of the fiscal year or within 60 days after fiscal year end for property taxes.

Property Taxes Receivable

Property Taxes receivable for Williamson County ESD # 12 consist of ad valorem taxes levied for the fiscal year ending September 30, 2020 that were not collected as of September 30, 2021.

**WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 12**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Unearned Income-Property Taxes

Unearned income for property taxes consist of property taxes receivable that were not collected within 60 days after the fiscal year end in accordance with rules for governmental accounting.

Income Taxes – Williamson County ESD # 12 is not subject to any income taxes.

Net Position and Flow Assumptions – Net position is reported as restricted when constraints are placed on net position use as either:

Externally imposed by creditors (such as debt covenants), grantors, or laws or regulations of other governments imposed by law through constitutional provisions or enabling legislation.

Restricted resources are used first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

There are no restricted funds currently, all net position is unrestricted.

NOTE B – ACCOUNTS RECEIVABLE: The receivables at September 30, 2021 are as follows:

Property Taxes	\$3,636
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NOTE C –ACCOUNTS PAYABLE/UNEARNED INCOME: There are no accounts payable as of September 30, 2021. Unearned Revenue consists of the following:

Unearned Income-property taxes \$3,636.

**REQUIRED SUPPLEMENTARY INFORMATION**

WILLIAMSON COUNTY ESD # 12  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET TO ACTUAL  
SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance with Budget <u>Positive (Negative)</u>
Revenues			
Ad Valorem Taxes	\$199,000	\$210,659	11,659
Other income	0	3,177	3,177
Interest	<u>0</u>	<u>242</u>	<u>242</u>
 Total Revenues	 \$199,000	 \$214,078	 \$15,078
Expenditures			
Capital Improvements	45,000	0	45,000
Contract Emergency Svc.	100,000	142,439	(42,439)
Consulting	10,000	0	10,000
CPA fees	2,000	900	1,100
Legal fees	10,000	8,625	1,375
Insurance	2,000	1,302	698
Communications	3,000	458	2,542
Tax Collection fees	1,400	1,046	354
Training	5,000	295	4,705
Professional dues	350	275	75
Miscellaneous	1,000	313	687
Administration	4,200	4,150	50
Facilities	<u>4,200</u>	<u>4,200</u>	<u>0</u>
 Total Expenditures	 188,150	 164,003	 24,147
 Excess (Deficiency) Of Revenues Over (Under) Expenditures	 10,850	 50,075	 39,225

**Commissioners Court - Regular Session**

20.

**Meeting Date:** 08/23/2022

Re-appointment to Williamson County Child Welfare Board

**Submitted By:** Becky Pruitt, County Judge

**Department:** County Judge

**Agenda Category:** Consent

---

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on re-appointing K.C. Bumpas, Jami Nelson and Vanessa Nothnagel to the Williamson County Child Welfare Board for a term beginning October 1, 2022 through September 30, 2025.

**Background**

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Letter

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**Form Review**

**Inbox**

County Judge Exec Asst. (Originator)

Form Started By: Becky Pruitt

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:05 AM

Started On: 08/18/2022 09:47 AM



August 18, 2022

Judge Bill Gravell Jr.  
Williamson County Courthouse  
710 Main Street, Suite 101  
Georgetown, TX 78626

The Honorable Bill Gravell and Williamson County Commissioners,

As we near the end of fiscal year 2022, the Williamson County Child Welfare Board has four board members up for re-appointment – Cathy Hord (WCCWB Treasurer), K.C. Bumpas (WCCWB Secretary), Jami Nelson and Vanessa Nothnagel.

Ms. Cathy Hord has decided to step down from the board as an official member, however, she plans to continue to support the board in a volunteer capacity.

I am requesting that the Commissioner's Court approve the reappointment of K.C. Bumpas, Jami Nelson and Vanessa Nothnagel to the Williamson County Child Welfare Board for another three-year term, October 2022 to September 2025. All three board members are actively engaged with the board in supporting Williamson County children in foster care.

Please place the request for the reappointment of Mrs. Bumpas, Ms. Nelson, and Mrs. Nothnagel to the board on your agenda at your earlier convenience. If you have any questions, please do not hesitate to contact me.

Thank you for your support of the board and the privilege you afford us to support Williamson County children in foster care.

Respectfully submitted,

*Kim*

Kim Gibbons  
WCCWB President  
512-415-9609  
[kimgibbons@gmail.com](mailto:kimgibbons@gmail.com)

**Commissioners Court - Regular Session**

21.

**Meeting Date:** 08/23/2022

Indigent Healthcare Solutions Contract Amendment

**Submitted By:** Julie Kiley, County Auditor

**Department:** County Auditor

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving an amendment to the agreement between Williamson County and Indigent Healthcare Solutions, LTD.

**Background**

This amendment will allow for a Provider Pipeline. The Medical Providers for the Indigent Health Program (Wilco Care) will be able to access the system to verify eligibility of participants in the program. There is no cost for Fiscal Year 2023 for this addendum. The amendment has been reviewed by legal and Purchasing has been updated.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Indigent Healthcare Solutions Addendum-Provider Pipeline

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Julie Kiley

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 11:00 AM

Started On: 08/18/2022 10:42 AM

**AMENDMENT**  
**To Non-Exclusive License Agreement**  
**Between Williamson County and IHS**

This NELA Amendment amends the Non-Exclusive License Agreement (“NELA”) by and between Indigent Healthcare Solutions, Ltd. (“IHS”) and Williamson County (“Client”).

**Provider Remote Eligibility Inquiry Service (REIS) amendment (“REIS Amendment”)**

**1. The service generally**

(a) IHS shall provide for Client a Remote Eligibility Inquiry Service (“REIS”) that permits Client’s Program care providers who subscribe to the service (“**Subscribers**”) access to certain data of Client’s Indigent Health Care Program (“**Program**”) (or to summary results based on such data) on the Client’s network by posing certain permitted online inquiries regarding Program client status and eligibility.

(b) The parties contemplate and intend that IHS will be functioning in effect merely as a conduit for purveying certain Program enrollee and eligibility data (or summary results based on that data) to REIS Subscribers, in order to assist those Subscribers with their determinations whether to provide healthcare services to individuals requesting such services on the basis of claimed enrollment as clients of the Program.

(c) Neither Client nor any Subscriber shall have or receive any rights or title in or to any of the software used by IHS to provide the REIS, or in or to any other documentation or materials of IHS associated with the IHS provision of that service.

(d) The term of this REIS amendment shall be commensurate with the NELA unless this REIS amendment is earlier terminated as provided below.

**2. Elements of the service.** The REIS shall consist of the following elements: A provider who has qualified for the REIS according to standards set and enforced by Client and who has subscribed to it (“**Subscriber**”) shall be given certain limited access to Client’s Program enrollee and eligibility data in the form posing certain permitted online queries to Client’s Program, in particular, access that will enable the Subscriber to

(a) query whether a would-be provider customer who has asserted he or she is eligible for Program services (“enrollee claimant”) is in fact currently enrolled in the Program, as of the time of the Subscriber inquiry and based on the most recent Program data available to the REIS (“**Program client lookup inquiry**”); and,

(b) if the enrollee claimant in fact is enrolled, whether that enrollee is in fact eligible to receive Program services, as of the time of the Subscriber inquiry and based on the most recent Program data available to the REIS (“**eligibility status inquiry**”).

**3. Client pre-screening.** At the time the Subscriber executes the Subscription Agreement with Client, the Subscriber shall be screened by Client to ensure it is a current Program provider in good standing and that it has a current HIPAA-compliant Business Associate Agreement in place, and satisfies whatever other requirements or qualifications Client shall apply. Client shall also require the Subscriber to submit names of the Subscriber's employees or agents whom the Subscriber proposes to use the REIS. Client will screen these proposed users and approve or disapprove them; if approved, they will be assigned unique user identification numbers by Client, and password(s). Client shall be solely responsible for the screening and qualification of Subscribers and a Subscriber's users.

**4. IHS fees to Client.** IHS charges a flat fee to the Client for the REIS in the amount of **\$300.00** per month. **IHS is waiving this fee for Client for said services for period of one year (09/01/23).** This is mutually agreed upon to help Client maximize the full capability of processing invoices in-house. Client has the right to not use the REIS at the end of the free period.

This includes 10 Concurrent User Inquiry Licenses for the REIS product **AS IS**. Users / Subscribers will be automatically logged off after 30 minutes of inactivity in order to free up licenses for other users.

**5. User screens and queries.**

(a) **User logon reminder screen.** At the beginning of each logon session for each user, there shall be a screen displayed of the form of the screen specified in **Exhibit B** hereto, that will remind the user that (i) the data is confidential and subject to HIPAA; (ii) the user must comply with the Subscriber's Business Associate Agreement; (iii) the information provided is not guaranteed to be complete or accurate; (iv) the return of data indicating eligibility does not create any contractual obligation or guarantee of the Program to pay for the requested service and is not pre-approval of such requested service; and (v) each Inquiry is distinct and is counted against the Base Number of Inquiries permitted each month and/or is subject to Additional Inquiry charges. To be permitted to proceed to make Inquiries, the user will be required to take an affirmative action to acknowledge he or she has read and understands the reminder information.

(b) **Client lookup query.** To make a Program client lookup inquiry, the Subscriber will be required to have two of the following five data elements to identify the enrollee claimant: Social Security number, client Program number, date of birth, first name, and last name. If the enrollee claimant is identified by Program data as being currently enrolled, the client lookup results screen returned to the Subscriber will indicate "enrolled" status. If the enrollee claimant is identified by the Program as not being a person enrolled or having a pending enrollment application pending, the client lookup results screen will indicate "not enrolled."

(c) **Eligibility status query.** An eligibility status inquiry shall return, for an enrollee claimant who is identified in a Program client lookup inquiry to be currently enrolled in the Program, one of three results on an "eligibility data page":

(i) if the enrollee is identified in the most recent REIS-accessible Program data base as being eligible for Program services offered by the Subscriber, a "Green Check" mark. Additionally, the eligibility data page may indicate that the individual is "Fully Eligible";

(ii) if the enrollee is identified in the most recent REIS-accessible Program data base as being ineligible for Program services offered by the Subscriber, a “Red Stop Sign.” Additionally, the eligibility data page will indicate that the individual is “Not Eligible” and may provide a reason why the individual is not eligible; or

(iii) if the enrollee claimant’s application for enrollment is pending but not yet approved, or has been declined, according to the most recent REIS-accessible Program data base, a “Yellow Yield Sign” will be displayed on the eligibility data page. Additionally, the eligibility data page may indicate a reason why the enrollee claimant’s eligibility determination is pending.

(d) IHS shall use its best efforts to make the REIS available to Subscribers at all times (“24/7”), but does not guarantee such availability, or availability at any particular time; and IHS is not responsible for any times the Client’s network is not accessible or operational. Client understands and agrees that it is responsible for the operation and maintenance of its network, through which the data necessary for the REIS must be accessed; and that the Client’s Internet Service Provider (“ISP”) will provide the actual physical basis for Internet-based access to the Client network, including firewalls and security protections.

## **6. Termination of REIS.**

Either party may terminate this agreement to provide REIS, by giving thirty (30) days’ written notice to the other. Termination shall not relieve Client of its obligation to pay any accrued fees to IHS.

## **7. Client responsibilities**

(a) Client shall be solely responsible for the screening, qualification and approval of Subscriber entities and of a Subscriber’s individual users, and for the compliance of Subscribers and users with HIPAA and other legal and regulatory requirements.

(b) Client shall be solely responsible to ensure that each Subscriber has in place and complies with a HIPAA-compliant Business Associate Agreement.

(c) IHS shall be entitled to rely upon the presumption that Client has properly determined that Subscribers have in place HIPAA-compliant Business Associate Agreements and are otherwise compliant with HIPAA and other applicable law and regulations, and that a Subscriber’s designated users have been properly pre-screened by Client and that the Subscriber’s and its users’ access to the REIS does not violate any applicable law or regulation.

(d) Client shall be solely responsible for the Program data on which the REIS is based, in particular but without limitation, for the accuracy and completeness of such data, and for its prompt updating and correction from time to time.

(e) Client will be solely responsible for setting standards for eligibility and making eligibility determinations, and fielding and resolving any questions or disputes concerning eligibility.

## **8. IHS disclaimers; IHS limitation of liability; Client sole remedy**

(a) IHS shall have no responsibility and no liability of any kind for any damages claimed to be arising from or related to the REIS, for

(i) claims by Subscribers, Program enrollees or enrollee claimants, related to or concerning the accuracy, completeness or currentness of the Program data used for the REIS or the accuracy of any client lookup or eligibility inquiry results screens or other inquiry return data or information; or

(ii) claims by Program enrollees or enrollee claimants that any provider services were denied to them by a Subscriber or other provider on the basis of information provided by the REIS.

(b) IHS shall have no responsibility for determining, and no liability of any kind for any damages claimed to be arising from or related to any determination or failure to determine:

(i) whether Subscribers are qualified Program providers, have HIPAA-compliant Business Associate Agreements in place with Client, or are otherwise in compliance with HIPAA and other applicable law and regulations,

(ii) whether a Subscriber, a Subscriber's user, or Client failed to comply with HIPAA or other applicable law or regulation; or

(iii) whether a Subscriber's users or proposed users are or were legally or personally qualified and appropriate to be users of the REIS.

(c) IHS shall have no responsibility for the accuracy, completeness, or currentness of the Program and other data used and reported by the REIS to Subscribers, including of any updates or corrections to such data or the timeliness of such updates or corrections.

(d) IHS shall have no liability of any kind to Client or to any third party for any claims of any kind by any third parties (including but not limited to Subscribers, Program providers or Program clients/enrollees) for damages or relief of any kind based on or related to the REIS, the Program data used by the REIS, or the Program data and other results and information reported by the REIS to Subscribers. IHS shall be a conduit for such information to Subscribers based on data kept and maintained by Client, which shall be solely responsible for the content, accuracy, completeness or currentness of such data.

(e) Client's sole and exclusive remedy for any unresolved and uncured IHS failure to provide the REIS as described herein shall be termination of this REIS Amendment.

(f) IHS expressly disclaims any and all representations and warranties that the REIS will be free from interruption, accurate, or available to Subscribers at all times. Client understands and agrees that it shall be solely responsible for the operation of its network, access to and through which is required to access the data on which the REIS depends; and that Client and its ISP have the sole responsibility for providing Internet-based access to the Client's network and suitable security such as firewalls. The provisions of Non-Exclusive License Agreement section 23 ("Disclaimer of warranties; no implied warranties") applies to IHS provision of the REIS.

**9. Indemnity by Client.** The indemnity provision of the Non-Exclusive License Agreement (section 21) shall apply to any and all claims of any kind by any third parties arising from or related to the REIS or any data or information provided to Subscribers under the REIS.

**10. Nonexclusivity.** The REIS shall not be a service exclusive to Client. IHS is free to provide similar services to other of its customers.

**11. Other provisions of Non-Exclusive License Agreement apply.** Except to the extent, they conflict with provisions in this REIS Amendment, the other provisions of the Non-Exclusive License Agreement, as they may be amended from time to time, shall apply to the REIS and the provision of the REIS by IHS for Client.

**WILLIAMSON COUNTY**

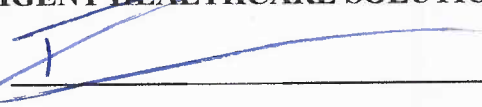
**BY:** \_\_\_\_\_

**NAME PRINTED:** HON. BILL GRAVELL JR.

**TITLE:** COUNTY JUDGE

**DATE:** \_\_\_\_\_

**INDIGENT HEALTHCARE SOLUTIONS**

**BY:**  \_\_\_\_\_

**NAME PRINTED:** ROBERT BAIRD

**TITLE:** PRESIDENT

**DATE:** 8-16-22

# **EXHIBIT B**

## **TO NELA AMENDMENT**

### **USER LOGIN REMINDER SCREEN**

User logon reminder screen (requires affirmative assent to access information portal inquiry screen):

### **REMEMBER!**

- You have certain responsibilities when you use this Remote Access Data Service to keep the Personal Health Information (PHI) or other personally identifying information you receive confidential.
- You are responsible for complying with HIPAA and other federal and state confidentiality standards.
- The information provided by this Remote Access Data Service is the most recent information available to Williamson County, but it is NOT guaranteed to be accurate or complete. Events may have occurred but not yet be reported, assessed or included.

\_\_\_ I have read and understand these reminders, and wish to proceed to use the Service.

\_\_\_ I DO NOT wish to proceed or use the Service at this time.

**Commissioners Court - Regular Session**

22.

**Meeting Date:** 08/23/2022

Web TPA Employer Services, LLC Run Out Agreement

**Submitted By:** Julie Kiley, County Auditor

**Department:** County Auditor

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on approving the Run-Out Services Agreement between Williamson County and WebTPA Employer Services, LLC and exempting the procurement of such services from the competitive bidding requirements pursuant to Texas Local Government Code Discretionary Exemption 262.024(a)(2) - an item necessary to preserve the health and safety of the residents of Williamson County, and authorizing the execution of the agreement.

**Background**

This agreement allows for continued services with the current provider at the current terms for Run Out Services for Indigent Healthcare (Wilco Cares) thru August 31, 2023. As of September 1, 2022 all claims associated with this program will no longer be processed thru WebTPA. This agreement will allow for them to finalize any outstanding claims for the program incurred thru August 31, 2022. Legal has reviewed this agreement and Purchasing has been updated.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

WebTPA Employer Services Run Out Agreement

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Julie Kiley

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 11:22 AM

Started On: 08/18/2022 11:01 AM

**RUN-OUT SERVICES  
AGREEMENT**

This Run-Out Services Agreement (“Agreement”), effective for the period September 1, 2022 to August 31, 2023 is entered into by and between **WebTPA Employer Services, LLC** (“WebTPA”) and **Williamson County, Texas** (“WCT”) collectively referred to as the “Parties.”

- Employer sponsors a self-funded employee welfare benefit plan as defined in the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended (“Plan”). Employer offers a program of health care benefits under the Plan for its eligible employees and their dependents (collectively, “Participating Members”).
- Employer contracted with WebTPA to provide administrative services for the Plan pursuant to an Administrative Services Agreement dated October 1, 2010 (“ASA”).
- Either Employer or WebTPA has provided notice of their intent to terminate the ASA effective August 31, 2022 (the “Termination Date”).
- Employer has requested that WebTPA continue to process the claims of Participating Members that were incurred under the Plan on and prior to the Termination Date in accordance with this Agreement.

In consideration of the terms and covenants of this Agreement, the Parties agree:

The following sections of the ASA shall apply to this Agreement and remain in effect until August 31, 2023 1.1, 1.3, 1.6, 2.3, 2.11, 3.1, 4.2, 4.4, 4.6, and 4.7.

1. For claims incurred on and prior to the Termination Date (“Run-out Claims”), WebTPA shall perform run-out administration services for the fees indicated below. These fees are due to WebTPA by the 5<sup>th</sup> of the month for the prior month’s administration services.


<b>ADMINISTRATION FEES</b>	
Run-out Claims Administration 9/1/2022 – 8/31/2023	\$9.95 Per Claim
<b>DATA EXTRACTS / REPORTING SERVICES</b>	
Standard Data Extracts <ul style="list-style-type: none"> <li>• Accumulator File</li> <li>• Claims History File</li> <li>• Eligibility File</li> </ul>	Two of each file included, then \$200.00 per additional file
Custom Data Extracts	\$2,500.00 per extract
Standard Reports <i>(Includes reports within current Client Reporting Package)</i> September 1, 2022 – December 31, 2022	Included

Standard Reports ( <i>Includes reports within current Client Reporting Package</i> ) January 1, 2023 – August 31, 2023	\$125.00 per hour
Customized Reports	\$125.00 per hour

2. This Agreement shall terminate at 11:59 PM on August 31, 2023. At that time, Employer agrees that WebTPA may de-identify any and all PHI and/or ePHI remaining in its possession received or created pursuant to the Agreement, provided that the de-identification process conforms to the requirements of 45 CFR § 164.514(b).
  
3. Texas Prompt Payment Act Compliance: Payment for goods and services shall be governed by Chapter 2251 of the Texas Government Code. An invoice shall be deemed overdue the 31st day after the later of (1) the date WCT receives the goods under the contract; (2) the date the performance of the service under the contract is completed; or (3) the date the Williamson County Auditor receives an invoice for the goods or services. Interest charges for any overdue payments shall be paid by WCT in accordance with Texas Government Code Section 2251.025. More specifically, the rate of interest that shall accrue on a late payment is the rate in effect on September 1 of WCT's fiscal year in which the payment becomes due. The said rate in effect on September 1 shall be equal to the sum of one percent (1%); and (2) the prime rate published in the Wall Street Journal on the first day of July of the preceding fiscal year that does not fall on a Saturday or Sunday.

IN WITNESS WHEREOF, The parties have executed this Agreement by the duly authorized signatures below.

**WebTPA Employer Services, LLC**

By:   
Name: Trent Hadley  
Title: Chief Operating Officer  
Date: 8/18/22

**Williamson County, Texas**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Commissioners Court - Regular Session**

**23.**

**Meeting Date:** 08/23/2022

Approval of Agreement for Performance Center Reporting Software Subscription from Mo'mix Solutions for Auditor's Office

**Submitted For:** Joy Simonton

**Submitted By:** Misty Brooks, Purchasing

**Department:** Purchasing

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on approving the Performance Center Reporting Software annual subscription with Momix Solutions, covering the term of October 1, 2022–September 30, 2023, for the annual amount of \$85,255.00 pursuant to BuyBoard Contract #661-22.

**Background**

The approval of this subscription supports the County Auditors Office for Mo'mix Performance Center Reporting Software. These tools provide business intelligence and transparency reporting, analytics and dashboard tools for financial, purchasing and performance reporting. The subscription order form is attached, covering the term of 10/1/2022-9/30/2023. This expenditure will be charged to 01.0100.0503.004505. Department contact is Nathan Zinsmeyer.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Mo'mix Performance Center Renewal Order Form 2022

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Misty Brooks  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 06:04 AM  
08/18/2022 08:28 AM  
Started On: 08/04/2022 10:37 AM

## MO'MIX PERFORMANCE CENTER SERVICES RENEWAL ORDER FORM

Customer Name: **WILLIAMSON COUNTY**  
 Customer Address: Main Street Georgetown, TX 78626  
 Date: October 1, 2022 Term 12 months

Mo'mix Certified Buyboard Contract: Technology Equip, Supplies, Software,  
 Telecommunications Products, Asset Disposal/Recovery Contract # 661-22

Product and Services	Annual Subscription 2022-2023	One-time Implementation
<b>Business Intelligence Products</b> <i>*includes upgrade</i>	\$56,456	-0-
Performance Center Financial Intelligence		
Performance Center Procurement Intelligence		
Performance Center Project Intelligence		
Performance Center Asset Intelligence		
<b>MyGovCenter Annual Subscription</b>	\$28,799	
<b>Total Due</b>	<b>\$85,255</b>	

**Renewals:** Subscriptions renew annually.

**Terms:** This order is governed by the terms of the Subscription Services Agreement between the parties, which terms are incorporated into this order for all purposes. If there is a conflict between the terms of this order and the agreement, this order governs. This order and the agreement are the entire agreement between the parties, and they supersede and replace all prior and contemporaneous negotiations, agreements, representations, and discussions regarding this subject matter. Only a signed writing of the parties may amend this order.

**Updates:** Updates and enhancements to the release in use by the County will be provided under the subscription service at no additional charge.

**Williamson County, TX**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Mo'mix Solutions, Inc.**

By: Stephanie Dalton

Name: Stephanie Dalton \_\_\_\_\_

Title: COO CHIEF OPERATING OFFICER

Date: 8/3/22

**Commissioners Court - Regular Session**

24.

**Meeting Date:** 08/23/2022

Approval of Agreement for Software Subscription Fifth Asset, Inc. dba DebtBook for Auditor's Office

**Submitted For:** Joy Simonton

**Submitted By:** Brenda Fuller, Purchasing

**Department:** Purchasing

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on approving software lease subscription agreement between Williamson County and Fifth Asset, Inc. d.b.a DebtBook in the amount of \$20,000.00 and authorizing the execution of the subscription agreement.

**Background**

This agreement represents the annual Lease Subscription for access to the DebtBook platform to cover onboarding, unlimited users, external sharing, support, training and full-service implementation process for the County. The analysis of the lease software of the three quotes obtained is attached. Three quotes have been obtained and DebtBook was selected as the best value to the County. IT, Legal, Contract Audit, and Budget have reviewed this purchase. The subscription will be charged to FY23 01.0100,0495.004208. The department contact is Pam Navarrette in the Auditor's Department.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Contract  
Analysis of Lease Software  
Redacted Quote

**Form Review**

<b>Inbox</b>	<b>Reviewed By</b>	<b>Date</b>
Purchasing (Originator)	Joy Simonton	08/18/2022 10:26 AM
County Judge Exec Asst.	Becky Pruitt	08/18/2022 10:40 AM
Form Started By: Brenda Fuller		Started On: 08/16/2022 10:21 AM
Final Approval Date: 08/18/2022		

## ORDER FORM

Fifth Asset, Inc., d/b/a DebtBook (“**DebtBook**”) is pleased to provide **Williamson County, TX** (“**Customer**”) with the Services subject to the terms established in this Order Form. This Order Form may be modified or replaced from time to time by a subsequent Order Form duly executed and delivered by each party in connection with any Renewal Term.

The Services are subject to DebtBook’s General Terms & Conditions (the “**Terms & Conditions**”), which have been provided to Customer, and the Incorporated Documents referenced in the Terms & Conditions. Each capitalized term used but not defined in this Order Form has the meaning given in the Terms & Conditions.

### **Order Details**

Effective Date: 9/1/2022

Initial Term End Date: 8/30/2023

Initial Pricing Tier: Tier 4

Billing Frequency: Annually

Payment Terms: Thirty (30) days receipt of invoice

**Services.** Subject to the terms described in this Order Form, DebtBook will grant Customer access to the Application Services during the Initial Term described above and, if applicable, each subsequent Renewal Term. As part of the initial implementation and onboarding process, DebtBook will provide Customer with the Implementation Services. DebtBook will also provide Customer with the Support Services throughout the Term.

**Fees.** DebtBook will charge Customer (1) a one-time Implementation Fee for its initial Implementation Services and (2) a recurring Subscription Fee for Customer’s ongoing access to the Application Services and Support Services.

Generally, DebtBook sets Fees using its standard pricing schedule for the Services based on the Customer’s applicable Pricing Tier, which is based on the total number and amount of debt and lease obligations outstanding at the time of determination. The Initial Pricing Tier indicated above is based on Customer’s good faith estimate of its total number and amount of debt and lease obligations currently outstanding and will not change during the Initial Term, regardless of (1) the actual number or amount of the Customer’s debt and lease obligations implemented as part of the Implementation Services or (2) any changes during the Initial Term to Customer’s debt and lease obligations.

**Billing.** Unless otherwise provided in the Customer Terms, all Fees will be due and payable in advance on the terms indicated above, and each invoice will be emailed to the Customer’s billing contact indicated below.

**Renewal Term.** The Initial Term is subject to renewal on the terms set forth in the Terms & Conditions. The pricing tier applicable for each Renewal Term will be determined based on the aggregate number and amount of the Customer’s debt and lease obligations outstanding at the time of renewal.

**Termination.** Notwithstanding anything in the Terms & Conditions to the contrary, at any time after the Initial Term End Date, the Customer may terminate the Agreement for any reason or for no reason by giving DebtBook 120 days’ prior written notice. If Customer terminates the Agreement pursuant to this paragraph, Customer will be liable only for its pro rata share of Services rendered through the termination date. Except as provided in this paragraph, the Agreement is otherwise subject to early termination on the terms set forth in the Terms & Conditions.

**Late Fees.** Notwithstanding anything in Section 4(a) of the Terms & Conditions to the contrary, payments for Services under the Agreement are governed by, and will be paid in accordance with, Chapter 2251 of the Texas Government Code. Interest charges for any overdue payments shall be paid by Customer in accordance with Texas Government Code Section 2251.025. More specifically, the rate of interest that shall accrue on a late payment is the rate in effect on September 1 of Customer’s fiscal year in which the payment becomes due, which rate will equal the sum of (a) 1.0% and (b) the prime rate published in the Wall Street Journal on the first day of July of the preceding fiscal year that does not fall on a Saturday or Sunday.

**Entire Agreement.** By executing this Order Form, each party agrees to be bound by (1) this Order Form, (2) the Terms & Conditions, (3) the Incorporated Documents, and (4) any Customer Terms.

This Order Form, the Customer Terms, the Terms & Conditions, and the Incorporated Documents constitute the complete "Agreement" between the parties and supersede any prior discussion or representations regarding the Customer's purchase and use of the Services.

**Intellectual Property.** Except for the limited rights and licenses expressly granted to Customer under this Order Form and the Terms & Conditions, nothing in the Agreement grants to Customer or any third party any intellectual property rights or other right, title, or interest in or to the DebtBook IP.

**Right to Audit.** The Customer or its duly authorized representatives shall, until the expiration of three years after final payment under the Agreement, have access to and the right to examine and photocopy any and all books, documents, papers and records of DebtBook which are directly pertinent to the any Fees charged for the Services performed under the Agreement for the purposes of making audits, examinations, excerpts, and transcriptions. The Customer shall have access during normal working hours to all necessary DebtBook facilities and shall be provided adequate and appropriate workspace in order to conduct audits in compliance with the provisions of this paragraph. The Customer shall give DebtBook reasonable advance notice of intended audits.

**Jurisdiction; Venue.** Notwithstanding anything in Section 12(a) of the Terms & Conditions to the contrary, any claim arising out of the Agreement must be brought in Williamson County, Texas or the federal courts located in the State of Texas. Each party irrevocably submits to the jurisdiction of such courts in any such suit, action, or proceeding. For the avoidance of doubt, the State of Texas is the "Governing State" for all purposes of the Agreement.

**Important Disclaimers & Limitations.** EXCEPT FOR THE WARRANTIES SET FORTH IN THE TERMS & CONDITIONS, DEBTBOOK IP IS PROVIDED "AS IS," AND DEBTBOOK DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, INCLUDING ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT AND ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. IN ADDITION, TO THE EXTENT PERMITTED BY APPLICABLE LAW, THE PARTIES' LIABILITIES UNDER THE AGREEMENT ARE LIMITED AS SET FORTH IN THE TERMS & CONDITIONS.

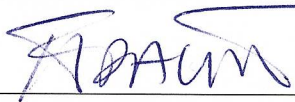
**Notices.** Any Notice delivered under the Agreement will be delivered to the address below each party's signature below.

[Signatures Begin on Following Page]

**Authority; Execution.** Each of the undersigned represents that they are authorized to (1) execute and deliver this Order Form on behalf of their respective party and (2) bind their respective party to the terms of the Agreement. This Order Form and any other documents executed and delivered in connection with the Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. To the extent permitted by applicable law, electronic signatures may be used for the purpose of executing the Order Form by email or other electronic means. Any document delivered electronically and accepted is deemed to be "in writing" to the same extent and with the same effect as if the document had been signed manually.

**FIFTH ASSET, INC., D/B/A DEBTBOOK**

**WILLIAMSON COUNTY, TEXAS**

By:   
Name: Tyler Traudt  
Title: CEO

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**Notice Address**

300 W. Summit Avenue, Suite 110  
Charlotte, NC 28203  
Attention: Chief Executive Officer  
tyler.traudt@debtbook.com

**Notice Address**

301 Se Inner Loop  
Georgetown, TX 78626  
Attention: Pamela Navarrette  
pnavarrette@wilco.org

**Billing Contact**

301 Se Inner Loop  
Georgetown, TX 78626  
Attention: Pamela Navarrette  
pnavarrette@wilco.org

## DEBTBOOK'S GENERAL TERMS & CONDITIONS

Please carefully read these General Terms and Conditions (these "**Terms & Conditions**") which govern the Customer's access and use of the Services described in the Order Form.

By executing the Order Form and using any of the Services, the Customer agrees to be bound by these Terms.

### 1. Definitions.

"**Aggregated Statistics**" means data and information related to Customer's use of the Services that is used by DebtBook in an aggregate and anonymized manner, including statistical and performance information related to the Services.

"**Agreement**" means, collectively and to the extent applicable, the Order Form, any Customer Terms, these Terms & Conditions, and the Incorporated Documents, in each case as may be amended from time to time in accordance with their terms.

"**Application Services**" means DebtBook's debt and lease management software-as-a-service application.

"**Appropriate Security Measures**" means, collectively, commercially reasonable technical and physical controls and safeguards intended to protect Customer Data against destruction, loss, unauthorized disclosure, or unauthorized access by employees or contractors employed by DebtBook.

"**Authorized User**" means any of Customer's employees, consultants, contractors, or agents who are authorized by Customer to access and use any of the Services.

"**Customer**" means the person or entity purchasing the Services as identified in the Order Form.

"**Customer Data**" means, other than Aggregated Statistics, information, data, and other content, in any form or medium, that is transmitted by or on behalf of Customer or an Authorized User through the Services.

"**Customer Terms**" means any terms or agreements provided by Customer and applicable to the Services but only to the extent such terms or agreements are expressly referenced and incorporated into the Order Form. For the avoidance of doubt, "Customer Terms" does not include any purchase order or similar document generated by Customer unless such document is expressly referenced and incorporated into the Order Form.

"**DebtBook**" means Fifth Asset, Inc., d/b/a DebtBook, a Delaware corporation, and its permitted successor and assigns.

"**DebtBook IP**" means (1) the Services, Documentation, and Feedback, including all ideas, concepts, discoveries, strategies, analyses, research, developments, improvements, data, materials, products, documents, works of authorship, processes, procedures, designs, techniques, inventions, and other intellectual property, whether or not patentable or copyrightable, and all embodiments and derivative works of each of the foregoing in any form and media, that are developed, generated or produced by DebtBook arising from or related to the Services, Documentation, or Feedback; and (2) any intellectual property provided to Customer or any Authorized User in connection with the foregoing other than Customer Data.

"**Documentation**" means DebtBook's end user documentation and content, regardless of media, relating to the Services made available from time to time on DebtBook's website at <https://support.debtbook.com>.

"**Feedback**" means any comments, questions, suggestions, or similar feedback transmitted in any manner to DebtBook, including suggestions for new features, functionality, or changes to the DebtBook IP.

"**Governing State**" means, if Customer is a governmental entity, the state in which Customer is located. Otherwise, "Governing State" means the State of North Carolina.

"**Implementation Services**" means onboarding and implementation services, including entry of relevant data, as necessary to make the Application Services available to the Customer during the Initial Term.

"**Incorporated Documents**" means, collectively, the Privacy Policy, the Documentation, the SLA, and the Usage Policy, as each may be updated from time to time in accordance with their terms. The Incorporated

Documents, as amended, are incorporated into these Terms & Conditions by this reference. Current versions of the Incorporated Documents are available at <https://www.debtbook.com/legal>.

**“Initial Term”** means the Initial Term of the Services beginning on the Effective Date and ending on the Initial Term End Date, as established in the Order Form.

**“Order Form”** means (1) the order document executed and delivered by DebtBook and Customer for the Initial Term or (2) to the extent applicable, any subsequent order document executed and delivered by DebtBook and Customer for any Renewal Term, including, in each case, any applicable Order Form Supplement.

**“Order Form Supplement”** means any Order Form Supplement expressly referenced and incorporated by reference into any Order Form.

**“Privacy Policy”** means, collectively, DebtBook’s privacy policy and any similar data policies generally applicable to all users of the Application Services, in each case as posted to DebtBook’s website and as updated from time to time in accordance with their terms.

**“Renewal Term”** means any renewal term established in accordance with the terms of the Agreement.

**“Services”** means, collectively, the Application Services, the Implementation Services, and the Support Services.

**“SLA”** means the Service Level Addendum generally applicable to all users of the Application Services, as posted to DebtBook’s website and as updated from time to time in accordance with its terms.

**“Support Services”** means the general maintenance services and technical support provided in connection with the Application, as more particularly described in the SLA.

**“Term”** means, collectively, the Initial Term and, if applicable, each successive Renewal Term.

**“Usage Policy”** means, collectively, DebtBook’s acceptable usage policy, any end user licensing agreement, or any similar policy generally applicable to all end users accessing the Application Services, in each case as posted to DebtBook’s website and as updated from time to time in accordance with its terms.

Each capitalized term used but not otherwise defined in these Terms & Conditions has the meaning given to such term in the applicable Order Form.

## 2. Access and Use.

(a) **Provision of Access.** Subject to the terms and conditions of the Agreement, DebtBook grants Customer and Customer’s Authorized Users a non-exclusive, non-transferable (except as permitted by these Terms) right to access and use the Application Services during the Term, solely for Customer’s internal use and for the Authorized Users’ use in accordance with the Agreement. DebtBook will provide to Customer the necessary passwords and network links or connections to allow Customer to access the Application Services.

(b) **Documentation License.** Subject to the terms and conditions of the Agreement, DebtBook grants to Customer and Customer’s Authorized Users a non-exclusive, non-sublicensable, non-transferable (except as permitted by these Terms) license to use the Documentation during the Term solely for Customer’s and its Authorized User’s internal business purposes in connection with its use of the Services.

(c) **Customer Responsibilities.** Customer is responsible and liable for its Authorized Users’ access and use of the Services and Documentation, regardless of whether such use is permitted by the Agreement. Customer must use reasonable efforts to make all Authorized Users aware of the provisions applicable to their use of the Services, including the Incorporated Documents.

(d) **Use Restrictions.** Customer may not at any time, directly or indirectly through any Authorized User, access or use the Services in violation of the Usage Policies, including any attempt to (1) copy, modify, or create derivative works of the Services or Documentation, in whole or in part; (2) sell, license, or otherwise transfer or make available the Services or Documentation except as expressly permitted by the Agreement; or (3) reverse engineer, disassemble, decompile, decode, or otherwise attempt to derive or gain access to any software component of the Services, in whole or in part. Customer will not knowingly transmit any personally identifiable information to DebtBook or any other third-party through the Services.

(e) **Suspension.** Notwithstanding anything to the contrary in the Agreement, DebtBook may temporarily suspend Customer's and any Authorized User's access to any or all of the Services if: (1) Customer is more than 45 days late in making any payment due under, and in accordance with, the terms of the Agreement, (2) DebtBook reasonably determines that (A) there is a threat or attack on any of the DebtBook IP; (B) Customer's or any Authorized User's use of the DebtBook IP disrupts or poses a security risk to the DebtBook IP or to any other customer or vendor of DebtBook; (C) Customer, or any Authorized User, is using the DebtBook IP for fraudulent or other illegal activities; or (D) DebtBook's provision of the Services to Customer or any Authorized User is prohibited by applicable law; or (3) any vendor of DebtBook has suspended or terminated DebtBook's access to or use of any third-party services or products required to enable Customer to access the Services (any such suspension, a "**Service Suspension**"). DebtBook will use commercially reasonable efforts to (i) provide written notice of any Service Suspension to Customer, (ii) provide updates regarding resumption of access to the Services, and (iii) resume providing access to the Services as soon as reasonably possible after the event giving rise to the Service Suspension is cured. DebtBook is not liable for any damage, losses, or any other consequences that Customer or any Authorized User may incur as a result of a Service Suspension.

(f) **Aggregated Statistics.** Notwithstanding anything to the contrary in the Agreement, DebtBook may monitor Customer's use of the Services and collect and compile Aggregated Statistics. As between DebtBook and Customer, all right, title, and interest in Aggregated Statistics, and all intellectual property rights therein, belong to and are retained solely by DebtBook. DebtBook may compile Aggregated Statistics based on Customer Data input into the Services. DebtBook may (1) make Aggregated Statistics publicly available in compliance with applicable law, and (2) use Aggregated Statistics as permitted under applicable law so long as, in each case, DebtBook's use of any Aggregated Statistics does not identify the Customer or disclose Customer's Confidential Information.

3. **Service Levels and Support.** Subject to the terms and conditions of the Agreement, DebtBook will use commercially reasonable efforts to make the Application Services and Support Services available in accordance with the SLA.

4. **Fees and Payment.**

(a) **Fees.** Customer will pay DebtBook the fees ("**Fees**") set forth in the Order Form. DebtBook will invoice Customer for all Fees in accordance with the invoicing schedule and requirements set forth in the Order Form. Customer must pay all Fees in US dollars, and all Fees are fully earned once paid. To the extent permitted by applicable law, if Customer fails to make any payment when due, DebtBook may, without limiting any of its other rights, charge interest on the past due amount at the lowest of (1) the rate of 1.5% per month, (2) the rate established in any Customer Term, or (3) the maximum rate permitted under applicable law.

(b) **Taxes.** All Fees and other amounts payable by Customer under the Agreement are exclusive of taxes and similar assessments. Unless Customer is exempt from making any such payment under applicable law or regulation, Customer is responsible for all applicable sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental or regulatory authority on any amounts payable by Customer under the Agreement, other than any taxes imposed on DebtBook's income.

5. **Confidential Information.**

(a) From time to time during the Term, either party (the "**Disclosing Party**") may disclose or make available to the other party (the "**Receiving Party**") information about the Disclosing Party's business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, whether in written, electronic, or other form or media, that is marked, designated, or otherwise identified as "confidential", or which a reasonable person would understand to be confidential or proprietary under the circumstances (collectively, "**Confidential Information**"). For the avoidance of doubt, DebtBook's Confidential information includes the DebtBook IP and the Application Services source code and specifications. As used in the Agreement, "Confidential Information" expressly excludes any information that, at the time of disclosure is (1) in the public domain; (2) known to the receiving party at the time of disclosure; (3) rightfully obtained by the Receiving Party on a non-confidential basis from a third party; or (4) independently developed by the Receiving Party.

(b) To the extent permitted by applicable law, the Receiving Party will hold the Disclosing Party's Confidential Information in strict confidence and may not disclose the Disclosing Party's Confidential

Information to any person or entity, except to the Receiving Party's employees, officers, directors, agents, subcontractors, financial advisors, and attorneys who have a need to know the Confidential Information for the Receiving Party to exercise its rights or perform its obligations under the Agreement or otherwise in connection with the Services. Notwithstanding the foregoing, each party may disclose Confidential Information to the limited extent required (1) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law, provided that the party making the disclosure pursuant to the order must first give written notice to the other party and make a reasonable effort to obtain a protective order; or (2) to establish a party's rights under the Agreement, including to make required court filings.

(c) On the expiration or termination of the Agreement, the Receiving Party must promptly return to the Disclosing Party all copies of the Disclosing Party's Confidential Information, or destroy all such copies and, on the Disclosing Party's request, certify in writing to the Disclosing Party that such Confidential Information has been destroyed.

(d) Each party's obligations under this Section are effective as of the Effective Date and will expire three years from the termination of the Agreement; provided, however, with respect to any Confidential Information that constitutes a trade secret (as determined under applicable law), such obligations of non-disclosure will survive the termination or expiration of the Agreement for as long as such Confidential Information remains subject to trade secret protection under applicable law.

#### 6. Intellectual Property.

(a) DebtBook IP. As between Customer and DebtBook, DebtBook owns all right, title, and interest, including all intellectual property rights, in and to the DebtBook IP.

(b) Customer Data. As between Customer and DebtBook, Customer owns all right, title, and interest, including all intellectual property rights, in and to the Customer Data. Customer hereby grants to DebtBook a non-exclusive, royalty-free, worldwide license to reproduce, distribute, sublicense, and otherwise use and display the Customer Data and perform all acts with respect to the Customer Data as may be necessary or appropriate for DebtBook to provide the Services to Customer.

(c) Effect of Termination. Without limiting either party's obligations under Section 5, on written request by Customer made within 30 days after the effective date of termination of the Agreement, DebtBook, at no further charge to Customer, will (1) provide Customer with temporary access to the Application Services to permit Customer to retrieve its Customer Data in a commercially transferrable format and (2) use commercially reasonable efforts to assist Customer, at Customer's request, with such retrieval.

#### 7. Limited Warranties.

(a) Functionality & Service Levels. During the Term, the Application Services will operate in a manner consistent with general industry standards reasonably applicable to the provision of the Application Services and will conform in all material respects to the Documentation and service levels set forth in the SLA when accessed and used in accordance with the Documentation. Except as expressly stated in the SLA, DebtBook does not make any representation, warranty, or guarantee regarding availability of the Application Services, and the remedies set forth in the SLA are Customer's sole remedies and DebtBook's sole liability under the limited warranty set forth in this paragraph.

(b) Security. DebtBook has implemented Appropriate Security Measures and has made commercially reasonable efforts to ensure its licensors and hosting providers, as the case may be, have implemented Appropriate Security Measures intended to protect Customer Data.

(c) EXCEPT FOR THE WARRANTIES SET FORTH IN THIS SECTION, DEBTBOOK IP IS PROVIDED "AS IS," AND DEBTBOOK HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE. DEBTBOOK SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT, AND ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. EXCEPT FOR THE LIMITED WARRANTY SET FORTH IN THIS SECTION, DEBTBOOK MAKES NO WARRANTY OF ANY KIND THAT THE DEBTBOOK IP, OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF, WILL MEET CUSTOMER'S OR ANY OTHER PERSON'S REQUIREMENTS, OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY SOFTWARE, SYSTEM, OR OTHER SERVICES, OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE, OR ERROR FREE.

(d) DebtBook exercises no control over the flow of information to or from the Application Service, DebtBook's network, or other portions of the Internet. Such flow depends in large part on the performance of Internet services provided or controlled by third parties. At times, actions or inactions of such third parties can impair or disrupt connections to the Internet. Although DebtBook will use commercially reasonable efforts to take all actions DebtBook deems appropriate to remedy and avoid such events, DebtBook cannot guarantee that such events will not occur. ACCORDINGLY, DEBTBOOK DISCLAIMS ANY AND ALL LIABILITY RESULTING FROM OR RELATING TO ALL SUCH EVENTS, AND EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE AGREEMENT, ANY OTHER ACTIONS OR INACTIONS CAUSED BY OR UNDER THE CONTROL OF A THIRD PARTY.

8. Indemnification.

(a) DebtBook Indemnification.

(i) DebtBook will indemnify, defend, and hold harmless Customer from and against any and all losses, damages, liabilities, costs (including reasonable attorneys' fees) (collectively, "Losses") incurred by Customer resulting from any third-party claim, suit, action, or proceeding ("Third-Party Claim") that the Application Services, or any use of the Application Services in accordance with the Agreement, infringes or misappropriates such third party's US patents, copyrights, or trade secrets, provided that Customer promptly notifies DebtBook in writing of the Third-Party Claim, reasonably cooperates with DebtBook in the defense of the Third-Party Claim, and allows DebtBook sole authority to control the defense and settlement of the Third-Party Claim.

(ii) If such a claim is made or appears possible, Customer agrees to permit DebtBook, at DebtBook's sole expense and discretion, to (A) modify or replace the DebtBook IP, or component or part of the DebtBook IP, to make it non-infringing, or (B) obtain the right for Customer to continue use. If DebtBook determines that neither alternative is reasonably available, DebtBook may terminate the Agreement in its entirety or with respect to the affected component or part, effective immediately on written notice to Customer, so long as, in each case, DebtBook promptly refunds or credits to Customer all amounts Customer paid with respect to the DebtBook IP that Customer cannot reasonably use as intended under the Agreement.

(iii) DebtBook's indemnification obligation under this Section will not apply to the extent that the alleged infringement arises from Customer's use of the Application Services in combination with data, software, hardware, equipment, or technology not provided or authorized in writing by DebtBook or modifications to the Application Services not made by DebtBook.

(b) Sole Remedy. SECTION 8(a) SETS FORTH CUSTOMER'S SOLE REMEDIES TO THE EXTENT AUTHORIZED UNDER TEXAS LAW AND DEBTBOOK'S SOLE LIABILITY FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE SERVICES INFRINGE, MISAPPROPRIATE, OR OTHERWISE VIOLATE ANY THIRD PARTY'S INTELLECTUAL PROPERTY RIGHTS. IN NO EVENT WILL DEBTBOOK'S LIABILITY UNDER SECTION 8(a) EXCEED \$1,000,000 TO THE EXTENT AUTHORIZED UNDER THE LAW OF THE GOVERNING STATE.

(c) Customer Indemnification. To the extent authorized under the law of the Governing State law, Customer will indemnify, hold harmless, and, at DebtBook's option, defend DebtBook from and against any Losses resulting from any Third-Party Claim that the Customer Data, or any use of the Customer Data in accordance with the Agreement, infringes or misappropriates such third party's intellectual property rights and any Third-Party Claims based on Customer's or any Authorized User's negligence or willful misconduct or use of the Services in a manner not authorized by the Agreement.

9. Limitations of Liability. EXCEPT AS EXPRESSLY OTHERWISE PROVIDED IN THIS SECTION AND TO THE EXTENT AUTHORIZED UNDER THE LAW OF THE GOVERNING STATE, IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES, REGARDLESS OF WHETHER EITHER PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. EXCEPT AS EXPRESSLY OTHERWISE PROVIDED IN THIS SECTION, IN NO EVENT WILL THE AGGREGATE LIABILITY OF DEBTBOOK ARISING OUT OF OR RELATED TO THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE EXCEED THE TOTAL AMOUNTS PAID TO DEBTBOOK UNDER THE AGREEMENT IN THE 12-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE

CLAIM. THE EXCLUSIONS AND LIMITATIONS IN THIS SECTION DO NOT APPLY TO CLAIMS PURSUANT TO SECTION 8.

10. Term and Termination.

(a) Term. Except as the parties may otherwise agree in the Order Form, or unless terminated earlier in accordance with the Agreement:

(i) the Initial Term of the Agreement will begin on the Effective Date and end on the Initial Term End Date;

(ii) the Agreement will automatically renew for successive 12-month Renewal Terms unless either party gives the other party written notice of non-renewal at least 30 days before the expiration of the then-current term; and

(iii) each Renewal Term will be subject to the same terms and conditions established under the Agreement, with any Fees determined in accordance with DebtBook's then-current pricing schedule published on DebtBook's website and generally applicable to all users of the Services, as provided to Customer at least 60 days before the expiration of the then-current term.

(b) Termination. In addition to any other express termination right set forth in the Agreement:

(i) DebtBook may terminate the Agreement immediately if Customer breaches any of its obligations under Section 2 or Section 5;

(ii) Customer may terminate the Agreement in accordance with the SLA;

(iii) either party may terminate the Agreement, effective on written notice to the other party, if the other party materially breaches the Agreement, and such breach: (A) is incapable of cure; or (B) being capable of cure, remains uncured 30 days after the non-breaching party provides the breaching party with written notice of such breach;

(iv) if (1) Customer is a governmental entity and (2) sufficient funds are not appropriated to pay for the Application Services, then Customer may terminate the Agreement at any time without penalty following 30 days prior written notice to DebtBook; or

(v) either party may, to the extent permitted by law, terminate the Agreement, effective immediately on written notice to the other party, if the other party becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law.

(c) Survival. Only this Section and Section 1 (Definitions), Sections 4 through 6 (Fees; Confidential Information; Intellectual Property), Section 7(c) (Disclaimer of Warranties), and Sections 8, 9 and 12 (Indemnification; Limitations of Liability; Miscellaneous) will survive any termination or expiration of the Agreement.

11. Independent Contractor. The parties to the Agreement are independent contractors. The Agreement does not create a joint venture or partnership between the parties, and neither party is, by virtue of the Agreement, authorized as an agent, employee, or representative of the other party.

12. Miscellaneous.

(a) Governing Law; Submission to Jurisdiction. The Agreement will be governed by and construed in accordance with the laws of the Governing State, without regard to any choice or conflict of law provisions, and any claim arising out of the Agreement may be brought in the state or federal courts located in the Governing State. Each party irrevocably submits to the jurisdiction of such courts in any such suit, action, or proceeding.

(b) Entire Agreement; Order of Precedence. The Order Form, any Customer Terms, the Terms & Conditions, and the Incorporated Documents constitute the complete Agreement between the parties and supersede any prior discussion or representations regarding the Customer's purchase and use of the Services.

To the extent any conflict exists between the terms of the Agreement, the documents will govern in the following order or precedence: (1) the Order Form (2) the Customer Terms, (3) the Terms & Conditions, and (4) the Incorporated Documents. No other purchasing order or similar instrument issued by either party in connection with the Services will have any effect on the Agreement or bind the other party in any way.

(c) Amendment; Waiver. No amendment to the Order Form, the Terms & Conditions, or the Customer Terms will be effective unless it is in writing and signed by an authorized representative of each party. DebtBook may update the Incorporated Documents from time-to-time following notice to Customer so long as such updates are generally applicable to all users of the Services. No waiver by any party of any of the provisions of the Agreement will be effective unless explicitly set forth in writing and signed by the party so waiving. Except as otherwise set forth in the Agreement, no failure to exercise, delay in exercising, or any partial exercise of any rights, remedy, power, or privilege arising from the Agreement will in any way waive or otherwise limit the future exercise of any right, remedy, power, or privilege available under the Agreement.

(d) Notices. All notices, requests, consents, claims, demands, and waivers under the Agreement (each, a "Notice") must be in writing and addressed, if to Customer, to the recipients and addresses set forth on the Order Form (or to such other address as Customer may designate from time to time in accordance with this Section). All Notices to DebtBook must be addressed to the recipients and addresses set forth at <https://www.debtbook.com/legal>. All Notices must be delivered by personal delivery, nationally recognized overnight courier (with all fees pre-paid), or email (with confirmation of transmission), or certified or registered mail (in each case, return receipt requested, postage pre-paid).

(e) Force Majeure. In no event will either party be liable to the other party, or be deemed to have breached the Agreement, for any failure or delay in performing its obligations under the Agreement (except for any obligations to make payments), if and to the extent such failure or delay is caused by any circumstances beyond such party's reasonable control, including acts of God, flood, fire, earthquake, pandemic, epidemic, problems with the Internet, shortages in materials, explosion, war, terrorism, invasion, riot or other civil unrest, strikes, labor stoppages or slowdowns or other industrial disturbances, or passage of law or any action taken by a governmental or public authority, including imposing an embargo.

(f) Severability. If any provision of the Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability will not affect any other term or provision of the Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

(g) Assignment. Either party may assign its rights or delegate its obligations, in whole or in part, on 30 days prior written notice to the other party, to an affiliate or an entity that acquires all or substantially all of the business or assets of such party, whether by merger, reorganization, acquisition, sale, or otherwise. Except as stated in this paragraph, neither party may assign any of its rights or delegate any of its obligations under the Agreement without the prior written consent of the other party, which consent may not be unreasonably withheld, conditioned, or delayed. The Agreement is binding on and inures to the benefit of the parties and their permitted successors and assigns.

(h) Marketing. Neither party may issue press releases related to the Agreement without the other party's prior written consent. Either party may include the name and logo of the other party in lists of customers or vendors.

(i) State-Specific Certifications & Agreements. To the extent required under the laws of the Governing State, DebtBook hereby certifies and agrees as follows:

(i) DebtBook has not been designated by any applicable government authority or body as a company engaged in the boycott of Israel under the laws of the Governing State;

(ii) DebtBook is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in the Agreement by any governmental department or agency of the Governing State;

(iii) DebtBook will not discriminate against any employee or applicant for employment because of race, ethnicity, gender, gender identity, sexual orientation, age, religion, national origin, disability, color, ancestry, citizenship, genetic information, political affiliation or military/veteran status, or any other status protected by federal, state, or local law; and

(iv) DebtBook will verify the work authorization of its employees using the federal E-Verify program and standards as promulgated and operated by the United States Department of Homeland Security and, if applicable, will require its subcontractors to do the same.

(j) Execution. Any document executed and delivered in connection with the Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. To the extent permitted by applicable law, electronic signatures may be used for the purpose of executing the Order Form by email or other electronic means. Any document delivered electronically and accepted is deemed to be "in writing" to the same extent and with the same effect as if the document had been signed manually.

### **Analysis of Lease Software:**

The following three lease software reviewed the demonstration on the features and provided pricing for each:

Debt Book: \$20,000

The lease software includes the initial setup. For initial setup, takes our scanned lease/lessor contracts and evaluates to place in the schedule for compliance. After initial setup, County Auditor maintains the contracts in the software. Price includes training for the software. Allows multiple users to include extraction of leases for the external auditors. Also provides the financial note for the GASB 87 compliance.

Trullion:\$22,200.00

The lease software had an optical reader to scan each contract that would automatically fill out the terms. During the demo would work half the time. We would do all initial set up for the contracts. We would be provided training within the price. Did not have the financial note feature. The price was higher than Debt Book and not as many features.

BKD: \$25,000.00

After sitting on the demonstration, discovered this was not software but selling a spreadsheet setup product for the price. The spreadsheet was formatted to amortize each lease. We would have to maintain spreadsheet for each lease. Also, we already had the spreadsheets provided by our outside audit team. If we were to go this route with BKD we estimate the costs be \$25,000 based on their quote options sheet (\$10,000+\$2,500 (tool purchase) + (\$125\*100 leases for BKD to review each lease) \$12,500). Based on the price, we could maintain and set up our own spreadsheets. We discovered this was not a viable option for the County Auditor's office for the price offered.

### **Overall Evaluation:**

After evaluation of all three lease software programs, Debtbook has the best value and most features to offer for the Williamson County Auditor's office to keep in compliance with the GASB 87 required to implement for fiscal year 2022.



# Williamson County, TX

Williamson County, TX  
301 Se Inner Loop  
Georgetown, TX 78626  
US

Pamela Navarrette  
Assistant Financial Director  
pnavarrette@wilco.org  
512-943-1573

[REDACTED]  
Quote created: May 3, 2022  
Quote expires: August 30, 2022  
Quote created by: Kal Kadah  
Regional Sales Director  
kal.kadah@debtbook.com  
(770) 900-7643

## Products & Services

Item & Description	SKU	Quantity	Unit Price	Total
22 Implementation Charge Tier 4 This covers the cost of our full-service implementation process for your organization.	22IT4	1	\$0.00	\$0.00
22 Subscription Pricing Tier 4 This represents the annual subscription charge your organization pays for access to the DebtBook platform. There are no additional charges - this covers onboarding, unlimited users, external sharing, support and training.	22ST4	1	\$20,000.00 / year	\$20,000.00 / year for 1 year

## Subtotals

Annual subtotal \$20,000.00

**Total \$20,000.00**

Questions? Contact me



Kal Kadah  
Regional Sales Director  
kal.kadah@debtbook.com  
(770) 900-7643

DebtBook  
300 West Summit Ave, Suite 110  
Charlotte, NC 28203  
United States

**Commissioners Court - Regular Session**

**25.**

**Meeting Date:** 08/23/2022

Approval of Addendum to Agreement per 22RFSQ100 Dr. Tania Glenn, PsyD, LCSW, CTS Professional Services Agreement for District Attorney's Office

**Submitted For:** Joy Simonton

**Submitted By:** Brenda Fuller, Purchasing

**Department:** Purchasing

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action approving an Addendum to the Professional Services Agreement (PSA) as per RFQ #22RFSQ100 with Dr. Tania Glenn, TsyD, LCSW, CTS for Psychiatric Services to benefit the District Attorney's office and authorizing the execution of the agreement.

**Background**

The addendum amends the agreement approved in Court 07/12/2022 for Award of RFQ #22RFSQ100 Psychiatric Services to Tania Glenn and Associates, PA for Emergency Services. Scope of Work set forth in Exhibit "A" Section 2.2 to include first responders, law enforcement or prosecutors. Budget FY23 01-0100-0440-004100 for the amount of \$5,000.00. Legal, Contract Audit, Budget have reviewed this item. Department contract is Shawn Dick.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Addendum to PSA  
Original PSA

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Brenda Fuller  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 05:57 AM  
08/18/2022 08:42 AM  
Started On: 08/17/2022 03:06 PM

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

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**ADDENDUM FOR  
PROFESSIONAL SERVICE AGREEMENT  
FOR TRAINING AND TRAUMATIC EVENT RESPONSE  
FOR  
WILLIAMSON COUNTY FIRST RESPONDERS, LAW ENFORCEMENT  
PERSONNEL, AND PROSECUTORS  
(Dr. Tania Glenn, PsyD, LCSW, CTS)**

**(RFQ #22RFSQ100 Psychiatric Services)**

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**Important Notice: County Purchase Orders and Contracts constitute expenditures of public funds, and all vendors are hereby placed on notice that such procurement is subject to the extent authorized by Texas law, including but not limited to Tex. Const. art. XI, § 7, the Texas Government Code, the Texas Local Government Code, the Texas Transportation Code, and the Texas Health & Safety Code.**

THIS ADDENDUM TO PROFESSIONAL SERVICE AGREEMENT is made and entered into by and between **Williamson County, Texas** (hereinafter "County"), a political subdivision of the State of Texas, acting herein by and through its governing body, and **Tania Glenn, PsyD, LCSW, CTS** (hereinafter "Provider") acting by and through Tania Glenn & Associates, PA. County agrees to engage Provider as an independent contractor, to assist in providing certain operational services pursuant to the following terms, conditions, and restrictions:

**I.**

**Incorporated Documents:** This Agreement constitutes the entire Agreement between the parties and may not be modified or amended other than by a written instrument executed by both parties. Documents expressly incorporated (as if copied in full) into this Agreement include the following:

- A. Original Agreement approved by the Williamson County Commissioners Court on July 12, 2022, including attached exhibits;
- B. Williamson County RFQ #22RFSQ100 (Psychiatric Services); and
- C. This Williamson County Addendum.

**II.**

**Scope of Work:** Exhibit "A" (Scope of Work) Section 2.2 is amended as follows:

**2.2 Scope of Services of Training and Intervention Elements Provided**  
**Provider will provide the following Scope of Services when and as requested**  
**by Williamson County on behalf of first responders, law enforcement or**  
**prosecutors:**

**CE Training shall consist of:**

- Types of stress
- Effects of stress
- Stress management strategies
- Methods for coping in the aftermath of a critical incident – at individual, team and department levels
- Compassion fatigue and burnout
- Advanced training on Posttraumatic Stress Disorder

**Interventions shall consist of:**

- Individual and group debriefings - each case is incident specific and carefully triaged to provide the correct service to the appropriate employees at the right time

**III.**


In all other respects, the Agreement remains the same and is reaffirmed.

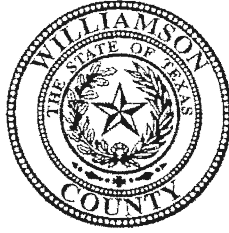
WITNESS the signatures of all parties in duplicate originals to be effective as of the date of the last party's execution below.

WILLIAMSON COUNTY:

\_\_\_\_\_  
Authorized Signature  
Date: \_\_\_\_\_, 2020

PROVIDER:

  
\_\_\_\_\_  
Authorized Signature  
Date: August 17, 2020



**PROFESSIONAL SERVICE AGREEMENT  
FOR TRAINING AND TRAUMATIC EVENT RESPONSE  
FOR  
THE WILLIAMSON COUNTY EMS  
(RFQ 22RFSQ100)**

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This Professional Services Agreement for Training and Traumatic Event Response for the Williamson County EMS (“Agreement”) is entered into between Williamson County, Texas, hereinafter referred to as COUNTY, and Dr. Tania Glenn, PsyD, LCSW, CTS acting by and through Tania Glenn & Associates, PA, hereinafter referred to as PROVIDER, for the purpose of providing professional services in the form of training and traumatic event response for Williamson County EMS, 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, upon request by Williamson County EMS, the training and traumatic event response services set forth in the Scope of Services attached hereto as **Exhibit “A”**. All services provided by PROVIDER shall be performed according to the regularly accepted standards of a psychiatrist that provides such psychiatric care and services in the State of Texas.

PROVIDER shall have a duty to immediately notify Williamson County EMS of any complaint, investigation, or adverse action taken against PROVIDER concerning his/her ability to practice in the State of Texas. PROVIDER will be under no obligation to provide services which are beyond PROVIDER’s expertise.

II.  
TERM

This Agreement shall become effective as of the date of the last party’s execution below and continue until September 30, 2023 (the “initial term”), unless terminated sooner as authorized herein. Following the initial term, this Agreement shall automatically renew for one (1) year terms commencing on October 1st of each year and continuing thereafter until the following September 30<sup>th</sup>, unless otherwise terminated pursuant to the provisions hereof.

III.  
COST AND PAYMENT

The basis of compensation for the services of PROVIDER shall be based on the Rate Schedule set forth in the attached **Exhibit "B"**. The maximum amount payable under this Agreement, without modification, during any COUNTY fiscal year and during any renewal term shall be **Fifty Thousand Dollars (\$50,000.00)** (the "Compensation Cap"), provided that any amounts paid or payable shall be solely pursuant to a validly issued request for training and traumatic event response services by the Williamson County Sheriff or his designee. In no event may the aggregate amount of compensation during any term of this Agreement exceed the Compensation Cap. The Compensation Cap shall be revised equitably only by written amendments executed by both parties in the event of a change to the overall Scope Services set forth in **Exhibit "A"**.

PROVIDER shall be reimbursed for actual non-labor costs incurred in the performance of the services under this Agreement in accordance with the Williamson County Vendor Reimbursement Policy set forth under **Exhibit "C"**. Invoices requesting reimbursement for costs and expenditures (reimbursables) must be accompanied by copies of the PROVIDER's invoice and comply with the Williamson County Vendor Reimbursement Policy. The copies of the PROVIDER's invoice must evidence the actual costs billed to PROVIDER without mark-up.

Should the actual costs of all fees and non-labor costs (reimbursables) rendered under this Agreement be less than the above stated Compensation Cap during the initial term or any renewal term thereafter, then PROVIDER shall receive compensation for only actual fees and non-labor costs (reimbursables) actually rendered and incurred, which may be less than the above stated Compensation Cap.

COUNTY's payment for services shall be governed by Chapter 2251 of the Texas Government Code. Invoices shall be paid by COUNTY within thirty (30) days from the date of the Williamson County Auditor's receipt of an invoice. Interest charges for any late payments shall be paid by COUNTY in accordance with Texas Government Code Section 2251.025. More specifically, the rate of interest that shall accrue on a late payment is the rate in effect on September 1 of COUNTY's fiscal year in which the payment becomes due. The said rate in effect on September 1 shall be equal to the sum of one percent (1%); and (2) the prime rate published in the Wall Street Journal on the first day of July of the preceding fiscal year that does not fall on a Saturday or Sunday. In the event that a discrepancy arises in relation to an invoice, such as an incorrect amount on an invoice or a lack of documentation that is required to be attached to an invoice to evidence the amount claimed to be due, COUNTY shall notify PROVIDER of the discrepancy. Following COUNTY's notification of any discrepancy as to an invoice, PROVIDER must resolve the discrepancy and resubmit a corrected or revised invoice, which includes all required support documentation, to Williamson County EMS. COUNTY shall pay the invoice within thirty (30) days from the date of Williamson County EMS's receipt of the corrected or revised invoice. COUNTY's payment of an invoice that contains a discrepancy shall not be considered late, nor shall any interest begin to accrue until the thirty-first (31<sup>st</sup>) day following Williamson County EMS's receipt of the corrected or revised invoice.

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.

IV.  
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. The parties agree and acknowledge that PROVIDER is acting as an independent contractor under this Agreement.

V.  
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.

VI.  
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.

VII.  
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.

VIII.  
TERMINATION

This Agreement may be terminated, with or without cause, by either party by providing written notice to the other party at least thirty (30) days prior to the intended date of termination.

IX.  
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  
Hon. Bill Gravell (or successor)  
710 Main Street, Ste. 101  
Georgetown, Texas 78626

with copy to: Williamson County EMS  
Mike Knipstein  
3189 SE Inner Loop, Ste. A  
Georgetown, Texas 78626

PROVIDER: Tania Glenn & Associates, PA  
Attn: Dr. Tania Glenn, PsyD, LCSW, CTS  
4412 Spicewood Springs Road  
Suite 701  
Austin, Texas 78759

X.  
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.

XI.  
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 Williamson County, 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.

XII.  
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.

XIII.  
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.

XIV.  
APPROPRIATION OF FUNDS

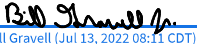
COUNTY believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Agreement. PROVIDER understands and agrees that the COUNTY's payment of amounts under this Agreement is contingent on the COUNTY receiving appropriations or other expenditure authority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

XV.  
ENTIRE AGREEMENT

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

Executed by the parties on the date referenced below to be effective as of the date of the last party's execution.

WILLIAMSON COUNTY, TEXAS


  
Bill Gravell (Jul 13, 2022 08:11 CDT)

Hon. Bill Gravell  
Williamson County Judge

Date: Jul 13, 2022, 20    

PROVIDER:

TANIA GLENN & ASSOCIATES, PA

  
Dr. Tania Glenn, PsyD, LCSW, CTS

Date: June 30, 2022

## **EXHIBIT “A”**

### **SCOPE OF SERVICES**

#### **1.0 Scope of Services Overview**

This Scope of Services outlines the creation and coordination of an independent contractor relationship between an outside clinical advisor, Tania Glenn, PsyD, LCSW of Tania Glenn & Associates, PA (as referenced in the Agreement as “PROVIDER”), and Williamson County EMS. The role of the clinical advisor would be to provide necessary education and traumatic event response for both groups and individuals within Williamson County EMS.

#### **2.0 Background**

##### **2.1 General History**

Occasionally in the line of duty, first responders encounter events that are not considered within the normal scope of our day-to-day duties. Sometimes these types of events touch their lives in ways that they do not expect, and personnel are left with the lasting impact (both negative and positive) that shapes their professional and sometimes personal lives.

These types of events are called critical incidents – they are sudden and extreme, and can overwhelm the usual coping mechanisms of those dedicated to serve. At any given point, even the most experienced and seasoned emergency personnel can be affected by an incident. This is because it is human nature to have a coping capacity or threshold, beyond which a person no longer tolerates stress in a productive manner. Over time, one’s definition of a critical incident can change or evolve as he or she grows and experiences life. In other words, events that didn’t affect someone at age 22 might really bother the same person at age 32, 42 or 52.

The most debilitating type of critical incident is obviously a line of duty death. The range and type of impact that this has on pilots is powerful and very painful. In addition to a line death, many employees are also impacted by the suicide of a coworker, injuries to coworkers, the death of a child, mass casualty incidents, events with known victims, the accidental wounding or killing of a citizen and any other event which is unusual and outside the range of what is considered “normal.”

Some common reactions to critical incidents include nausea, vomiting, diarrhea, pupil dilation, headaches, indigestion, tremors, muscle aches, increased smoking, insomnia, nightmares, social isolation, anger, depression, an increased startle response, restlessness, increased use of alcohol, and many others. These reactions can be confusing and quite unsettling to affected personnel. Once these reactions are normalized through training, employees typically know how to manage these reactions and prevent them in the future.

The other area of concern in the aftermath of a major incident is the impact on the workplace, which often serves as a reminder for what has occurred. Employees may sometimes manifest their ongoing issues with an event by behaving in ways that are different. Management is often left

wondering why a previously stellar performer is now behaving negatively or displaying a problematic attitude. Through understanding the effects of a trauma on employees and by proactively addressing the effects of an incident on both the individual and company levels, leadership is able to get ahead of the curve and prevent ongoing negative ripple effects of an incident. This, of course, takes training and education, along with the ability to tap into resources to guide management through this process.

## **2.2 Scope of Services of Training and Intervention Elements Provided**

**Provider will provide the following Scope of Services when and as requested by the Williamson County Sheriff or his designee:**

### **CE Training shall consist of:**

- Types of stress
- Effects of stress
- Stress management strategies
- Methods for coping in the aftermath of a critical incident – at individual, team and department levels
- Compassion fatigue and burnout
- Advanced training on Posttraumatic Stress Disorder

### **Interventions shall consist of:**

- Individual and group debriefings – each case is incident specific and carefully triaged to provide the correct service to the appropriate employees at the right time

## **3.0 Key Personnel**

### **3.1 Dr. Tania Glenn**

Dr. Tania Glenn is the President of Tania Glenn and Associates, PA, a clinical private practice in Austin, Texas. Dr. Glenn has served as a clinician for over twenty-five years and specializes in treating anxiety and trauma. Dr. Glenn has done extensive work with public safety and military individuals, couples and families. She specializes in trauma and is a Certified Trauma Specialist. In her practice, Dr. Glenn has worked with law enforcement, fire, EMS, military and aviation professionals, and has helped many individuals with their recovery from Posttraumatic Stress Disorder. She has developed the traumatic stress management program and now serves as the Traumatic Stress Management Coordinator for Austin/Travis County Emergency Medical Services, Lake Travis Fire/Rescue, and the Killeen, Cedar Park and Round Rock Police Departments. Dr. Glenn is a faculty member and trained trainer for the International Critical Incident Stress Foundation. Her prior experience includes work as an Emergency Room Medical Social Worker at Brackenridge Hospital in Austin for ten years.

Dr. Glenn also has extensive experience as a consultant and trainer. The Trauma Defense Team of Tania Glenn & Associates provides trauma-based prevention and intervention services, workplace violence prevention and intervention, crew resource management, workplace cultural analyses and team building. Dr. Glenn's experience as a public speaker comes through in lively, interactive, relevant and fun presentations that capture audiences. Participants frequently comment that Dr. Glenn's presentations are one of the best they have ever seen.

Dr. Glenn is the Clinical Director of the PHI Air Medical, Southwest Airlines, Customs and Border Protection and Border Patrol Critical Incident Response Teams. Her background experience includes providing traumatic stress management services after the Oklahoma City bombing in 1995, the Jarrell tornado in 1997, the attacks on the World Trade Center in 2001, Hurricanes Katrina and Rita in 2005 and numerous other incidents including line of duty deaths and suicides of emergency personnel. Dr. Glenn has written numerous articles and is a regular contributor to Air Beat, the journal of the Airborne Law Enforcement Association. In 2006 she was featured in "Between Iraq and a Hard Place," a documentary on traumatic stress in the military.

Dr. Glenn currently serves as an Advisory Board Member for the Brattleboro Hospital Uniformed Services Worker's Retreat in Brattleboro, VT. She has served as a member of the Safety Committee for Austin's air medical and air rescue program, STAR Flight. Dr. Glenn is also a previous Board Member of the Association of Traumatic Stress Specialists.

Dr. Glenn received her Bachelor's and Master's Degrees from The University of Texas in Austin, and her Doctorate from California Coast University. She also attended the Austin Police Academy in 1998. Dr. Glenn has completed ten marathons, including the Boston Marathon.

**EXHIBIT "B"**

**RATE SCHEDULE**

Individual therapy for WCES Employees	\$90.00 per hour
Crisis Response/critical incidents	\$90.00 per hour
Training as requested	\$90.00 per hour
Peer support training	\$90.00 per hour
Peer support activations	\$90.00 per hour

## **Williamson County**

### **Vendor Reimbursement Policy**

The purpose of this Williamson County Vendor Reimbursement Policy ("Policy") is to provide clear guidelines to vendors on Williamson County's expectations and requirements regarding allowable reimbursable expenditures and required backup. The Policy will also minimize conflicts related to invoice payments and define non-reimbursable items. This Policy is considered a guideline and is not a contract.

This Policy may be altered, deleted or amended, at any time and without prior notice to vendors, by action of the Williamson County Commissioners Court. Unenforceable provisions of this Policy, as imposed by applicable law, regulations, or judicial decisions, shall be deemed to be deleted. Any revisions to this Policy will be distributed to all current vendors doing business with the County.

#### **1. Invoices and Affidavits**

- 1.1 Invoices must adequately describe the goods or services provided to County and include all required backup (i.e. reimbursable expenses, mileage log, timesheets, receipts detailing expenses incurred etc.) that is in a form acceptable to the Williamson County Auditor. Invoices that do not adequately describe the goods or services provided to County or contain backup that is satisfactory to the Williamson County Auditor will be returned to vendor for revisions and the provision above relating to invoice errors resolved in favor of the County shall control as to the required actions of vendor and when such invoice must be paid by the County.
- 1.2 In the event an invoice includes charges based upon hourly billing rates for services or any other rates based upon the amount of time worked by an individual or individuals in performing services, whether the charges are being billed directly to the County or whether they are the basis of invoices from subcontractors for which the vendor seeks reimbursement from the County, the charges shall be accompanied by an affidavit signed by an officer or principal of the vendor certifying that the work was performed, it was authorized by the County and that all information contained in the invoice that is being submitted is true and correct.
- 1.3 Upon County's request, vendor must submit all bills paid affidavits wherein vendor must swear and affirm that vendor has paid each of its subcontractors, laborers, suppliers and material in full for all labor and materials provided to vendor for or in connection with services and work performed for County and, further, vendor must swear and affirm that vendor is not aware of any unpaid bills, claims, demands, or causes of action by any of its subcontractors, laborers, suppliers, or material for or in connection with the furnishing of labor or materials, or both, for services and work performed for County.

#### **2. Travel Reimbursement**

- 2.1 The County will only cover costs associated with travel on vendors outside a 50 mile radius from Williamson County, Texas.
- 2.2 The County will only cover costs associated with travel as documented work for County. If a vendor is also doing business for another client, the travel costs must be split in proportion to the amount of work actually performed for County and the other client. The only allowable travel expense will be for the specific days worked for Williamson County.

## EXHIBIT "C"

- 2.3 No advance payments will be made to vendor for travel expenditures. The travel expenditure may only be reimbursed after the expenditure/trip has already occurred and vendor has provided the Williamson County Auditor with all necessary and required backup.
- 2.4 Vendors must submit all travel reimbursement requests on each employee in full. Specifically, a travel reimbursement request must include all related travel reimbursement expenses relating to a particular trip for which vendor seeks reimbursement. Partial travel reimbursement requests will not be accepted (i.e. vendor should not submit hotel and mileage one month then the next month submit rental car and airfare). If the travel reimbursement appears incomplete, the invoice will be sent back to the vendor to be submitted when all information is ready to submit in full.
- 2.5 Reimbursement for transportation costs will be at the most reasonable means of transportation (i.e.: airline costs will be reimbursed for coach rate, rental car costs will only be reimbursed if rental car travel was most reasonable means of travel as compared to travel by air).
- 2.6 The County will not be responsible for, nor will the County reimburse additional charges due to personal preference or personal convenience of individual traveling.
- 2.7 The County will not reimburse airfare costs if airfare costs were higher than costs of mileage reimbursement.
- 2.8 Additional expenses associated with travel that is extended to save costs (i.e. Saturday night stay) may be reimbursed if costs of airfare would be less than the cost of additional expenses (lodging, meals, car rental, mileage) if the trip had not been extended. Documentation satisfactory to the Williamson County Auditor will be required to justify expenditure.
- 2.9 County will only reimburse travel expense to necessary personnel of the vendor (i.e. no spouse, friends or family members).
- 2.10 Except as otherwise set forth herein, a vendor must provide a paid receipt for all expenses. If a receipt cannot be obtained, a written sworn statement of the expense from the vendor may be substituted for the receipt.
- 2.11 Sales tax for meals and hotel stays are the only sales taxes that will be reimbursed. Sales tax on goods purchased will not be reimbursed. A sales tax exemption form is available from the Williamson County Auditor's Office upon request.
- 2.12 The County will not pay for any late charges on reimbursable items. It is the responsibility of the vendor to pay the invoice first and seek reimbursement from the County.

### 3. Meals

- 3.1 Meal reimbursements are limited to a maximum of \$50.00 per day on overnight travel. On day travel (travel that does not require an overnight stay), meal reimbursements are limited to a maximum of \$20.00 per day. The travel must be outside the Williamson County, Texas line by a 50 mile radius.
- 3.2 Receipts are required on meal reimbursement amounts up to the maximum per day amount stated for overnight or day travel. If receipts are not presented, the vendor can request per diem (per diem limits refer to 3.2). However, a vendor cannot combine per diem and meal receipts. Only one method shall be allowed.
- 3.3 Meals are reimbursable only for vendors who do not have the necessary personnel located within a 50 mile radius of Williamson County, Texas that are capable of carrying the vendor's obligations to County. Meals will not be reimbursed to vendors who are located within a 50 mile radius of Williamson County, Texas.
- 3.4 County will not reimburse for alcoholic beverages.

## EXHIBIT "C"

- 3.5 Tips are reimbursable but must be reasonable to limitation of meal allowance
- 3.6 No meals purchased for entertainment purposes will be allowed.
- 3.7 Meal reimbursement must be substantiated with a hotel receipt.

### 4. Lodging

- 4.1 Hotel accommodations require an itemized hotel folio as a receipt. The lodging receipt should include name of the motel/hotel, number of occupant(s), goods or services for each individual charge (room rental, food, tax, etc.) and the name of the occupant(s). Credit card receipts or any other form of receipt are not acceptable.
- 4.2 Vendors will be reimbursed for a single room rate charge plus any applicable tax. If a single room is not available, the vendor must provide documentation to prove that a single room was not available in order to justify the expense over and above the single room rate. A vendor may also be required to provide additional documentation if a particular room rate appears to be excessive.
- 4.3 Personal telephone charges, whether local or long distance, will not be reimbursed.

### 5. Airfare

- 5.1 The County will only reimburse up to a coach price fare for air travel.
- 5.2 The County will exclude any additional charges due to personal preference or personal convenience of the individual traveling (i.e. early bird check in, seat preference charges, airline upgrades, etc. will not be an allowable reimbursement)
- 5.3 Air travel expenses must be supported with receipt copy of an airline ticket or an itinerary with actual ticket price paid. If tickets are purchased through a website, vendor must submit a copy of the webpage showing the ticket price if no paper ticket was issued.
- 5.4 Cancellation and/or change flight fees may be reimbursed by the County but vendor must provide the Williamson County Auditor with documentation in writing from a County department head providing authorization for the change.
- 5.5 The County will not reimburse vendor for tickets purchased with frequent flyer miles.

### 6. Car Rental

- 6.1 Vendors that must travel may rent a car at their destination when it is less expensive than other transportation such as taxis, airport shuttles or public transportation such as buses or subways.
- 6.2 Cars rented must be economy or mid-size. Luxury vehicle rentals will not be reimbursed. Any rental costs over and above the cost of a mid-size rental will be adjusted.
- 6.3 Vendors will be reimbursed for rental cars if the rental car cost would have been less than the mileage reimbursement cost (based on the distance from vendor's point of origin to Williamson County, Texas) had the vendor driven vendor's car.
- 6.4 Vendors must return a car rental with appropriate fuel levels as required by rental agreement to avoid the car rental company from adding fuel charges.
- 6.5 Rental agreement and credit card receipt must be provided to County as back up for the request for reimbursement.
- 6.6 Insurance purchased when renting vehicle may also be reimbursed.
- 6.7 Car Rental optional extras such as GPS, roadside assistance, and administrative fees on Tolls will not be reimbursed.

## EXHIBIT "C"

### 7. Personal Car Usage

- 7.1 Personal vehicle usage will be reimbursed in an amount equal to the standard mileage rate allowed by the IRS.
- 7.2 Per code of Federal Regulations, Title 26, Subtitle A, Chapter 1, Subchapter B, Part IX, Section 274(d), all expense reimbursement requests must include the following:
  - 7.2.1.1 Date
  - 7.2.1.2 Destination
  - 7.2.1.3 Purpose
  - 7.2.1.4 Name of traveler(s)
  - 7.2.1.5 Correspondence that verifies business purpose of the expense
- 7.3 The mileage for a personal vehicle must document the date, location of travel to/from, number of miles traveled and purpose of trip.
- 7.4 Mileage will be reimbursed on the basis of the most commonly used route.
- 7.5 Reimbursement for mileage shall not exceed the cost of a round trip coach airfare.
- 7.6 Reimbursement for mileage shall be prohibited between place of residence and usual place of work.
- 7.7 Mileage should be calculated from employee's regular place of work or their residence, whichever is the shorter distance when traveling to a meeting or traveling to Williamson County, Texas for vendors who are located outside of Williamson County, Texas by at least a 50 mile radius.
- 7.8 When more than one person travels in same vehicle, only one person may claim mileage reimbursement.
- 7.9 Tolls, if reasonable, are reimbursable. Receipts are required for reimbursement. If a receipt is not obtainable, then written documentation of expense must be submitted for reimbursement (administrative fees on Tolls will not be reimbursed).
- 7.10 Parking fees, if reasonable are reimbursable for meetings and hotel stays. For vendors who contract with a third party for visitor parking at vendor's place of business, Williamson County will not reimburse a vendor based on a percentage of its contracted visitor parking fees. Rather, Williamson County will reimburse Vendor for visitor parking on an individual basis for each time a visitor uses Vendor's visitor parking. Receipts are required for reimbursement. If a receipt is not obtainable, then written documentation of expense must be submitted for reimbursement.
- 7.11 Operating and maintenance expenses as well as other personal expenses, such as parking tickets, traffic violations, and car repairs and collision damage are not reimbursable.

### 8. Other Expenses

- 8.1 Taxi fare, bus tickets, conference registrations, parking, etc. must have a proper original receipt.

### 9. Repayment of Nonreimbursable Expense.

Vendors must, upon demand, immediately repay County for all inappropriately reimbursed expenses whenever an audit or subsequent review of any expense reimbursement documentation finds that such expense was reimbursed contrary to these guidelines and this Policy. Williamson County reserves the right to retain any amounts that are due or that become due to a vendor in order to collect any inappropriately reimbursed expenses that a vendor was paid.

## EXHIBIT "C"

### 10. Non-Reimbursable Expenses

In addition to the non-reimbursable items set forth above in this Policy, the following is a non-exhaustive list of expenses that will not be reimbursed by Williamson County:

- 10.1 Alcoholic beverages/tobacco products
- 10.2 Personal phone calls
- 10.3 Laundry service
- 10.4 Valet service (excludes hotel valet)
- 10.5 Movie rentals
- 10.6 Damage to personal items
- 10.7 Flowers/plants
- 10.8 Greeting cards
- 10.9 Fines and/or penalties
- 10.10 Entertainment, personal clothing, personal sundries and services
- 10.11 Transportation/mileage to places of entertainment or similar personal activities
- 10.12 Upgrades to airfare, hotel and/or car rental
- 10.13 Airport parking above the most affordable rate available
- 10.14 Excessive weight baggage fees or cost associated with more than two airline bags
- 10.15 Auto repairs
- 10.16 Babysitter fees, kennel costs, pet or house-sitting fees
- 10.17 Saunas, massages or exercise facilities
- 10.18 Credit card delinquency fees or service fees
- 10.19 Doctor bills, prescription and other medical services
- 10.20 Hand tools
- 10.21 Safety Equipment (hard hats, safety vests, etc.)
- 10.22 Office Supplies
- 10.23 Lifetime memberships to any association
- 10.24 Donations to other entities
- 10.25 Any items that could be construed as campaigning
- 10.26 Community outreach items exceeding \$2 per item
- 10.27 Technology Fees
- 10.28 Sales tax on goods purchased
- 10.29 Any other expenses which Williamson County deems, in its sole discretion, to be inappropriate or unnecessary expenditures.









# Agenda Item #17, CC 7.12.22, PSA, Dr Tania Glenn, Johnny

Final Audit Report

2022-07-13

Created:	2022-07-12
By:	Andy Portillo (andy.portillo@wilco.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAD1pvJsnxOPA9NkGqyixqxzhaKqbDfQs

## "Agenda Item #17, CC 7.12.22, PSA, Dr Tania Glenn, Johnny" History

-  Document created by Andy Portillo (andy.portillo@wilco.org)  
2022-07-12 - 4:59:05 PM GMT- IP address: 66.76.4.65
-  Document emailed to Rebecca Pruitt (becky.pruitt@wilco.org) for delegation  
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-  Email viewed by Rebecca Pruitt (becky.pruitt@wilco.org)  
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-  Document signing delegated to Bill Gravell (bgravell@wilco.org) by Rebecca Pruitt (becky.pruitt@wilco.org)  
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-  Document e-signed by Bill Gravell (bgravell@wilco.org)  
Signature Date: 2022-07-13 - 1:11:09 PM GMT - Time Source: server- IP address: 66.76.4.65
-  Agreement completed.  
2022-07-13 - 1:11:09 PM GMT



**Commissioners Court - Regular Session**

**26.**

**Meeting Date:** 08/23/2022

Approval of Agreement for Monitoring and Counseling Services from Texas Community Supervision Alternatives for the County Attorney's Office

**Submitted For:** Joy Simonton

**Submitted By:** Erica Smith, Purchasing

**Department:** Purchasing

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on approving the agreement between Williamson County and Texas Community Supervision Alternatives (TCSA) for monitoring and counseling services, and authorizing execution of the agreement.

**Background**

Approval of this item will support the operations of the Williamson County County Attorney's Office. TCSA is the current provider and was previously deemed a sole source for these services. A new sole source posting was posted in Bonfire for 14 days and received one submission from Hope Counseling Center, PLLC. Hope Counseling Center's distant location would pose a big obstacle for participants in the program. The best solution is for the County Attorney's Office to pursue a new contract with the current provider, TCSA. The contract is for a period of one year with two optional one year renewals. The contract attached includes the services provided by TCSA. This service is no cost to Williamson County as the program fees are collected when a person is signed into the program. The County is later invoiced for those fees on a monthly basis. Invoices are coded to 0364.0475.004100. Department contact is Stephanie Lloyd.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Agreement

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Erica Smith  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 10:16 AM  
08/18/2022 10:41 AM  
Started On: 08/17/2022 12:22 PM

## **SERVICE OPERATIONS AGREEMENT FOR SUPERVISION SERVICES FOR THE WILLIAMSON COUNTY ATTORNEY'S OFFICE PRE-TRIAL INTERVENTION PROGRAM**

This Operations Agreement (the "Agreement") is made and entered into by and between the Williamson County Attorney's Office, acting by and through Williamson County, Texas, a political subdivision of the State of Texas ("DEPARTMENT") and Texas Community Supervision Alternatives, LLC ("VENDOR"), located at 503 South Main Street, Georgetown, Texas 78626.

In consideration of the forgoing, the mutual benefits contemplated hereby and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

### **APPOINTMENT OF VENDOR AND TERM**

Appointment of VENDOR. In accordance with the terms and conditions set forth herein, and in consideration of the payments hereinafter provided, VENDOR is hereby appointed to provide to DEPARTMENT, and VENDOR hereby agrees to furnish to DEPARTMENT, the services provided for herein.

Term. This Agreement is effective as of the last date of execution herein below and shall continue until September 30, 2023, unless it is terminated earlier pursuant to the provisions hereof (the "initial term"). Following the initial term, this Agreement shall automatically renew for up to two (2) additional one (1) year terms unless terminated earlier pursuant to the provision hereof.

### **ARTICLE I RATES, MINIMUM REQUIREMENTS, AND STATEMENT OF SERVICES**

1.1 Vendor Rates. DEPARTMENT agrees to make payments to VENDOR for the delivery of services at a rate of \$360.00 per six (6) month Pre-Trial Intervention Program participant and \$500.00 per nine (9) month or twelve (12) month Pre-Trial Intervention Program participant. Fees will be paid for each PTIP participant who signs a PTIP Agreement and are directed to attend a monitoring orientation to begin VENDOR'S monitoring program. VENDOR will retain fees for PTIP participants whose PTIP agreements are revoked for non-compliance before the estimated completion dates of the PTIP agreements. VENDOR agrees to the rates for services listed above.

VENDOR will also provide other supportive services with fees for these services being collected directly from PTIP participants. The DEPARTMENT is not responsible for fees related to these services. Other supportive services include the following:

- a. Random urinalysis drug testing.
- b. Cognitive and rehabilitative education courses and programs.

- c. Licensed substance abuse and recovery services programs.
- d. Pre-Trial Intervention screening assessments which include, but are not limited to, the Ohio Risk Assessment Screen, Substance Abuse Assessment, Domestic Violence Inventory, and the Driver's Risk Inventory (DRI).

1.2 Services. VENDOR shall, in accordance with the terms of this Agreement and the "TCSA Quote and Description of Pre-Trial Intervention Services" (Exhibit "A"), provide all necessary personnel, equipment, materials, supplies, facilities, and services (except those provided by DEPARTMENT as specified in writing in this Agreement) and do all things necessary for, or incidental to, the provisions of the services listed as follows:

- a. Pre-Trial Intervention Program monitoring
- b. Random urinalysis testing
- c. Diversion Opportunity Class facilitation

Services will be conducted as described in the document titled "TCSA Quote and Description of Pre-Trial Intervention Services," dated May 18, 2022, and attached hereto as Exhibit "A."

1.3 Performance Measures. VENDOR shall comply with the performance measures included in this Agreement to assist PTIP participants in changing their behavior and become productive, contributing members of society by leading a life free of crime. Performance measures, along with applicable adjustments, are as follows:

- a. Maintain and provide to DEPARTMENT a PTIP participant roster which documents the start date, completion date, and reason for termination (if applicable).
- b. DEPARTMENT can negotiate with VENDOR during the term of this Agreement to establish new performance measures or evaluation criteria that both parties agree reflect quantity or quality of service.

1.4 Referrals. DEPARTMENT retains control over PTIP participants referred to VENDOR for the provision of services. If a PTIP participant is determined to be in need of additional or different services, the PTIP participant shall be referred back to DEPARTMENT for further action. The process by which this action will occur is addressed in the "Operations Plan."

1.5 Court Testimony. VENDOR agrees to provide testimony in court, if required, at no additional cost to DEPARTMENT.

**ARTICLE II**  
**REPRESENTATIONS AND WARRANTIES**

VENDOR represents and warrants to and for the benefit of DEPARTMENT with the intent that DEPARTMENT rely thereon for the purposes hereof, the following:

- 2.1 Legal Status. VENDOR is a validly organized and constituted sole proprietorship or partnership in the jurisdiction in which it is formed and in good standing therein; or, is a corporation duly incorporated and validly existing under the laws of the jurisdiction in which it is incorporated and in good standing therein; or, is a limited liability company duly formed and validly existing under the laws of the jurisdiction in which it is formed and in good standing therein. VENDOR is duly qualified to conduct business in the State of Texas. VENDOR has legal power and authority to own or lease its properties and conduct its business as presently conducted.
- 2.2 Authorization. The making and performance of this Agreement have been duly authorized by all necessary action and will not violate any provision of current law or VENDOR'S charter or by-laws. This Agreement has been duly executed and delivered by VENDOR and, assuming due execution and delivery by DEPARTMENT, constitutes a legal, valid, and binding agreement enforceable against VENDOR in accordance with its terms.
- 2.3 Taxes. VENDOR has filed all necessary federal, state, and foreign income and franchise tax returns and has paid all taxes as shown to be due thereon, including penalties and interest, or provided adequate reserves for payment thereof, except to the extent that same have become due and payable but are not yet delinquent, and except for any taxes and assessments of which the amount, applicability, or validity is currently being contested in good faith by appropriate proceedings.
- 2.4 No Child Support Owing. In accordance with 231.006 Texas Family Code, no person who is the sole proprietor, a partner, a shareholder, or an owner of twenty-five percent (25%) or more of VENDOR and who is now more than thirty (30) days delinquent in paying court ordered approved child support may receive payment from state funds under a contract. Under Section 231.006 Texas Family Code, VENDOR certifies that it is not ineligible to receive the payments and acknowledges that this Agreement may be terminated and payments may be withheld if this certification is inaccurate.
- 2.5 Use of Payments. No part of the payments made to VENDOR will be expended for any consultant fees, honorariums, or any other compensation to any employee of DEPARTMENT.

- 2.6 Non-Discrimination. In the performance hereof, VENDOR warrants that it shall not discriminate against any employee, subcontractor, or PTIP participant on account of race, color, handicap, religion, sex, national origin, age, or those who have or are perceived to have a handicap because of AIDS or HIV infection, antibodies to HIV, or infection with any other probably causative agent of AIDS. VENDOR shall include the provisions of this paragraph regarding non-discrimination in each of its contracts with subcontractors so that such provisions will be binding upon each subcontractor.
- 2.7 Non-Collusion. VENDOR warrants that no person, other than a bona fide employee, has been employed to solicit or secure this Agreement with DEPARTMENT, and VENDOR has not paid or agreed to pay any person, other than a bona fide employee, any fee, commission, percentage, or brokerage fee, gift or any other consideration, contingent upon or resulting from the execution hereof. For breach or violation of this provision, DEPARTMENT shall have the right to terminate this Agreement without liability, or at its discretion to deduct from payments, or otherwise recover, the full amount of such fee, commission, brokerage fee, gift, or contingency fee.

### **ARTICLE III GENERAL CONDITIONS**

- 3.1 Health and Safety. VENDOR shall ensure that adequate measures are taken to protect the health and safety of each PTIP participant while receiving services.
- 3.2 Staff Training. VENDOR shall ensure that all staff providing direct services receive continuing education and training as needed or required and that such education and training is documented.
- 3.3 Duties and Obligations. VENDOR shall provide the services in compliance with applicable federal and state law, including all constitutional, legal, and court-ordered requirements, whether now in effect or hereafter effected or implemented, and in accordance with the Operational Plan, if required. The Operational Plan shall contain procedures for assumption of services by DEPARTMENT in the event of VENDOR'S bankruptcy or inability to perform its duties hereunder.
- 3.4 Visitation by State Employees. VENDOR shall at all times allow employees or agents of the Governor, members of the Legislature and all other members of the Executive and Judicial branches of the State of Texas, the Contract Monitor, and any other persons designated by DEPARTMENT and/or the Texas Board of Criminal Justice to monitor the delivery of services and contract compliance of VENDOR.
- 3.5 No Subcontractors. No subcontractor may be utilized by VENDOR unless DEPARTMENT has furnished prior written approval.

- 3.6 Placement of Defendants. DEPARTMENT shall have sole authority to assign and transfer PTIP participants to and from the facility or program and, as appropriate, may specify services for any such PTIP participants during the term of this Agreement.
- 3.7 Confidentiality. When applicable, records of identity, diagnosis, prognosis, or treatment of any Defendant through this Agreement shall be confidential and may be disclosed only in accordance with applicable laws. No information may be released without the PTIP participant's written consent as documented by a signed information release form. VENDOR shall notify department in writing if any legal process requires disclosure of a PTIP participant's record and shall obtain written acknowledgment of same from DEPARTMENT'S authorized representative.
- 3.8 Termination at Will. Either party may terminate this Agreement for any reason whatsoever, without cause and at any time, by furnishing to the other party thirty (30) days prior written notice. DEPARTMENT'S only obligation for terminating this Agreement pursuant to this section shall be the payment to VENDOR of payments earned up to the date of termination. VENDOR's only obligation for terminating this Agreement pursuant to this section shall be to provide services until the date of termination. Neither VENDOR nor DEPARTMENT shall be entitled to any other compensation.
- 3.9 Termination for Cause. DEPARTMENT may terminate this Agreement with VENDOR for cause if there exist behavior or conduct on the part of VENDOR that constitute a violation of a standard of conduct as described in the "Standards of Conduct" listed below. Violation of any of these standards of conduct could lead to the immediate termination of this Agreement between DEPARTMENT and VENDOR. DEPARTMENT shall inform VENDOR of any alleged violation(s) of the standards within two (2) working days of learning of them. VENDOR can refute or challenge the allegations and shall provide written notice of this to the Director of DEPARTMENT within two (2) working days of receiving the notice. VENDOR not responding to the allegations within two (2) working days will be construed as waiving this meeting and will lead to the immediate termination of this Agreement. The decision concerning the termination of this Agreement lies with the Director of DEPARTMENT or his official designate. If VENDOR is alleged to have violated any of the standards of conduct they may agree to terminate this Agreement immediately by providing written notice of this to the DEPARTMENT Director.
- 3.9.1 Standards of Conduct. In addition to VENDOR'S general duty to provide services in a professional manner, the following acts by VENDOR or VENDOR'S service providers are specifically prohibited and shall constitute a violation of these rules:
- a. VENDOR or VENDOR'S service providers shall not provide services, interact with individuals receiving services, or perform any job duties while under the influence or impaired by the use of alcohol, or mood altering substances, including prescription medications not used in accordance with a physician's order.

- b. VENDOR or VENDOR'S service providers shall not commit an illegal, unprofessional or unethical act (including acts constituting abuse, neglect, or exploitation).
- c. VENDOR or VENDOR'S service providers shall not assist or knowingly allow another person to commit an illegal, unprofessional, or unethical act.
- d. VENDOR or VENDOR'S service providers shall not falsify, alter, destroy or omit significant information from required reports and records or interfere with their preservation.
- e. VENDOR or VENDOR'S service providers shall not retaliate against anyone who reports a violation of these rules or cooperates during a review, inspection, investigation, hearing, or other related activity. The Service Provider shall also not retaliate against or make derogatory comments about DEPARTMENT or any of its employees during the pendency of an investigation.
- f. VENDOR or VENDOR'S service providers shall not interfere with Department reviews, inspections, investigations, hearings, or related activities. This includes taking action to discourage or prevent someone else from cooperating with the activity.
- g. VENDOR or VENDOR'S service providers shall not enter into a personal or business relationship of any type with a PTIP participant receiving services until at least two years after the last date a PTIP participant receives services from the Service Provider.
- h. VENDOR or VENDOR'S service providers shall not discourage, intimidate, harass, or retaliate against PTIP participants who try to exercise their rights or file a grievance.
- i. VENDOR or VENDOR'S service providers shall not restrict, discourage, or interfere with any communication with law enforcement, an attorney, or with an agency for the purposes of filing a grievance.
- j. VENDOR or VENDOR'S service providers shall not allow unqualified persons or entities to provide services.
- k. VENDOR or VENDOR'S service providers shall not be arrested for any criminal offense against the laws of the State of Texas or the United States.

3.10 Record Retention. All records shall be the property of DEPARTMENT. All records (electronic or paper) pertinent to the provisions of services hereunder shall be retained by VENDOR for a period of five (5) years with the following qualification: If any audit,

litigation or claim is started before the expiration of the five-year period, the records shall be retained until all audits, litigation, claims, or other findings involving the records have been resolved. The retention period for all records begin after DEPARTMENT has made the final payment in accordance with this Agreement. At the end of the five-year period, VENDOR will request disposition instructions from DEPARTMENT.

#### **ARTICLE IV ADMINISTRATION AND FISCAL SYSTEM**

- 4.1 Administrative Controls. VENDOR shall establish, document and maintain adequate administrative, financial, and internal controls to ensure that only allowable and reasonable costs are expended under this Agreement.
- 4.2 Governing Board and Responsibility. The appropriate governing board or entity of VENDOR shall bear full responsibility for the integrity of the services provided, including compliance with applicable federal and state laws and regulations. Ignorance of any of this Agreement's provisions or other requirements contained herein shall not constitute a defense or basis for waiving or appealing such provisions or requirements.
- 4.3 Conflict of Interest. VENDOR shall not refer PTIP participants for additional services without prior written approval of DEPARTMENT. VENDOR shall develop and implement written internal policies that may be reviewed by DEPARTMENT to ensure that members of the governing board, contractual personnel, consultants, volunteers, and employees do not use their positions with VENDOR for a purpose that is, or gives the appearance of being, motivated by a desire for personal gain or gain by a family member.
- 4.4 Remunerations. Staff of VENDOR shall not pay or receive any commission, consideration, or benefit or any kind related to the referral of a PTIP participant for treatment or engage in fee-splitting with other professionals.
- 4.5 Audits. VENDOR agrees to furnish DEPARTMENT with such information as may be required relating to the services rendered hereunder. VENDOR shall permit DEPARTMENT to audit and inspect records and reports and to evaluate the performance of services at any time. VENDOR shall provide reasonable access to all the records, books, reports, and other necessary data and information needed to accomplish review of program activities, services, and expenditures, including cooperation with DEPARTMENT in its performance of random or routine audits to determine the accuracy of VENDOR reports.

In addition to DEPARTMENT's audit rights, VENDOR agrees that the Williamson County Auditor 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 VENDOR which are directly pertinent to the services to be performed under this Agreement for the purposes of making audits, examinations, excerpts, and transcriptions. VENDOR further agrees that that the Williamson County Auditor or its duly

authorized representatives shall have access during normal working hours to all necessary VENDOR facilities and shall be provided adequate and appropriate work space in order to conduct audits in compliance with the provisions of this section. The Williamson County Auditor or its duly authorized representatives shall give VEDNOR reasonable advance notice of intended audits.

- 4.6 Disclosure. VENDOR is required to immediately or timely, as the case may be, disclose to DEPARTMENT the following:
- a. If any person who is an employee or director of VENDOR is required to register as a lobbyist under Texas Government Code Chapter 305, at any time during the term hereof, VENDOR shall provide to DEPARTMENT timely copies of all reports filed with the Texas Ethics Commission as required by Chapter 305.
  - b. If any Person who is an employee, subcontractor, or director of VENDOR is or becomes an elected official (i.e., an elected or appointed state official or member of the judiciary, or a United States congressman or senator), during the term hereof.
  - c. Report any actions or citations by federal, state, or local governmental agencies that may affect VENDOR'S licensure status or its ability to provide services hereunder.
- 4.7 Withhold Payments. DEPARTMENT may withhold Payments for any ineligible claims including inadequate or untimely monthly invoices until such time as the ineligible, inadequate, or untimely claim is resubmitted and/or corrected by VENDOR. VENDOR agrees to return any unearned amounts paid by DEPARTMENT within thirty (30) days following the final date of the contact period, or at DEPARTMENT'S option, within thirty (30) days following DEPARTMENT'S delivery to VENDOR a notice that mounts paid are to be returned to DEPARTMENT.
- 4.8 Accounting Records. VENDOR agrees to maintain a separate accounting or bookkeeping system specifically isolating the revenue and expenditures associated with this Agreement in accordance with fund accounting principles.
- 4.9 Payments to VENDOR. VENDOR shall submit monthly invoices (in writing or electronically) as required herein (by the fifth day of each month). As a part of VENDOR's invoice, VENDOR will provide an itemized list of services performed during the invoice period, including the names of all PTIP participants served, the service provided, and the amount of time rendered with each. DEPARTMENT's payment for goods and services under this Agreement shall be governed by Chapter 2251 of the Texas Government Code. An invoice shall be deemed overdue the 31st day after the later of (1) the date DEPARTMENT receives the goods under the contract; (2) the date the performance of the service under the contract is completed; or (3) the date the Williamson County Auditor

receives an invoice for the goods or services. Interest charges for any overdue payments shall be paid by County in accordance with Texas Government Code Section 2251.025. More specifically, the rate of interest that shall accrue on a late payment is the rate in effect on September 1 of County's fiscal year in which the payment becomes due. The said rate in effect on September 1 shall be equal to the sum of one percent (1%); and (2) the prime rate published in the Wall Street Journal on the first day of July of the preceding fiscal year that does not fall on a Saturday or Sunday.

In the event that an error appears in an invoice submitted by VENDOR, DEPARTMENT shall notify VENDOR of the error not later than the twenty first (21<sup>st</sup>) day after the date DEPARTMENT receives the invoice. If the error is resolved in favor of VENDOR, VENDOR shall be entitled to receive interest on the unpaid balance of the invoice submitted by VENDOR beginning on the date that the payment for the invoice became overdue. If the error is resolved in favor of the DEPARTMENT, VENDOR shall submit a corrected invoice that must be paid in accordance within the time set forth above. The unpaid balance accrues interest as provided by Chapter 2251 of the Texas Government Code if the corrected invoice is not paid by the appropriate date.

#### **ARTICLE V DEFAULT AND TERMINATION**

- 5.1 Default by VENDOR. Each of the following shall constitute an event of default on the part of VENDOR:
- a. A material failure to keep, observe, perform, or comply with any covenant, term or provision hereof, which failure continues for a period of twenty (20) days after receipt of VENDOR of written notification thereof.
  - b. Admit in writing its inability to pay its debts;
  - c. Make a general assignment for the benefit of creditors;
  - d. Suffer a decree or order appointing a receiver or trustee for it or substantially all of its property, and, if entered without its consent, same is not stayed or discharged within (60) days of such decree or order;
  - e. Suffer filing under any law relating to bankruptcy, insolvency, or the reorganization for relief of debtors by or against it and, if contested by it, not to be dismissed or stayed within sixty (60) days of such filing;
  - f. Suffer any judgment, writ of attachment or execution, or any similar process issued or levied against a substantial part of its property that is not released, stayed, bonded, or vacated within sixty (60) days after such issuance or levy;

- g. The discovery by DEPARTMENT that any statement, representation of warranty in this Agreement is false, misleading, or erroneous in any material respect.
- 5.2 Remedy of DEPARTMENT. Upon the occurrence of an event of default by VENDOR, DEPARTMENT shall notify VENDOR of such event of default, and subject to the timing provisions of Section 5.1 hereof, DEPARTMENT shall have the right to pursue any remedy it may have at law or in equity, including, but not limited to,
- a. Suspend referral of PTIP participants;
  - b. Suspend payment;
  - c. Taking action to cure the event of default, in which case DEPARTMENT may offset against any Payments owed to VENDOR all reasonable costs incurred by DEPARTMENT in connection with its efforts to cure such event of default; and
  - d. Termination and removal of VENDOR as provider of services. In the event of VENDOR'S removal due to an event of default, DEPARTMENT shall have no further obligations to VENDOR after such removal and in such event, VENDOR agrees to cooperate with DEPARTMENT regarding a transition to new provider of services.
- 5.3 Default by DEPARTMENT. The following shall constitute an event of default on the part of DEPARTMENT: failure by DEPARTMENT to pay within thirty (30) days after payment is due any payment required to be paid pursuant to the terms of this Agreement, provided such failure to pay shall not constitute an event of default if the Comptroller of the State of Texas has withheld any payments pursuant to statutory authority.
- 5.4 Remedy of VENDOR. Upon an Event of Default by DEPARTMENT, VENDOR'S sole remedy shall be to terminate this Agreement. Upon such termination, VENDOR shall be entitled to receive payment from DEPARTMENT for all services satisfactorily furnished hereunder up to and including the date of termination.
- 5.5 Agreement Subject to Availability of Funds. This Agreement will be subject to the availability of funds appropriated by the State Legislature and/or Williamson County, Texas. If such funds become reduced or unavailable, this Agreement shall be subject to immediate notification, reduction, or termination.

## ARTICLE VI INSURANCE AND INDEMNIFICATION

- 6.1 Insurance. VENDOR shall provide an adequate plan of insurance that provides:

- a. Coverage to protect DEPARTMENT and the State against all claims, including claims based on violations of civil rights arising from the services performed by VENDOR;
- b. Coverage to protect the State from actions by a third party against VENDOR or any subcontractor of VENDOR; and
- c. Coverage to protect the State from actions by officers, employees, or agents of VENDOR or any subcontractor(s).

VENDOR shall maintain the following insurance coverage in full force and effect for the mutual protection and benefit of DEPARTMENT, the State, and VENDOR with the amounts and coverages as required by law, in accordance with the following:

- a. Claims that may arise out of or result from VENDOR'S actions/operations hereunder, whether such actions/operations are by VENDOR or by a subcontractor of VENDOR, or by anyone directly or indirectly employed by or acting on behalf of VENDOR or a subcontractor where liability may arise for:
  - i. Claims under worker's compensation disability benefits, and other similar employee benefit actions;
  - ii. Claims for damages because of bodily injury, occupational sickness or disease, or death of any VENDOR employees;
  - iii. Claims for damages because of bodily injury, sickness or disease or death of any Person other than VENDOR'S employees;
  - iv. Claims for damages insured by usual personal liability coverage that are sustained by any person as a result of an act directly or indirectly related to the employment of such Person by VENDOR, or by any other person;
  - v. Claims for damages because of injury to or destruction of tangible property, including loss of use resulting therefrom;
  - vi. Claims for damages based on violations of civil rights;
  - vii. Claims for damages arising from fire and lightning and other casualties;
- b. VENDOR shall obtain and maintain in force insurance coverage in accordance with all applicable law and accepted industry standards during the term they are engaged hereunder. In addition, VENDOR shall maintain a liability insurance policy in an amount not less than \$100,000 for each person and \$300,000 for each single occurrence for bodily injury or death and \$100,000 for each single occurrence for injury to or destruction of property.

## 6.2 Indemnification.

- a. Indemnification - employee personal injury claims. To the fullest extent permitted by law, VENDOR shall indemnify, defend (with counsel of County's choosing), and

hold harmless County, DEPARTMENT and their employees, agents, representatives, partners, officers, and directors (collectively, the "Indemnitees") and shall assume entire responsibility and liability (other than as a result of Indemnitees' gross negligence) for any claim or action based on or arising out of the personal injury, or death, of any employee of VENDOR, or of any subcontractor, or of any other entity for whose acts they may be liable, which occurred or was alleged to have occurred on the project site or in connection with the performance of the work. VENDOR hereby indemnifies the Indemnitees even to the extent that such personal injury was caused or alleged to have been caused by the sole, comparative or concurrent negligence of the strict liability of any indemnified party. This indemnification shall not be limited to damages, compensation, or benefits payable under insurance policies, worker's compensation acts, disability benefits acts, or other employees benefit acts.

- b. Indemnification - other than employee personal injury claims. To the fullest extent permitted by law, VENDOR shall indemnify, defend (with counsel of County's choosing), and hold harmless County, DEPARTMENT and their employees, agents, representatives, partners, officers, and directors (collectively, the "Indemnitees") from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or alleged to be resulting from the performance of this Agreement or the work described herein, to the extent caused by the negligence, acts, errors, or omissions of VENDOR or its subcontractors, anyone employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in whole or in part by a party indemnified hereunder.

## **ARTICLE VII INDEPENDENT CONTRACTOR**

- 8.1 **Status.** VENDOR is associated with DEPARTMENT only for the purposes and to the extent set forth herein, and with respect to the performance of services hereunder, VENDOR is and shall be an independent contractor and shall have the sole right to supervise, manage, operate, control, and direct the performance of the details incident to its duties hereunder. Nothing contained herein shall be deemed or construed to create a partnership or joint venture, to create the relationships of an employer-employee or principal-agent, or to otherwise create any liability for DEPARTMENT whatsoever with respect to the indebtedness, liabilities, and obligations of VENDOR or any other party.
- 8.2 **Tax Liability.** VENDOR shall be solely responsible for (and DEPARTMENT shall have no obligation with respect to) payment of all federal income, F.I.C.A, and other taxes owed or claimed to be owed by VENDOR, arising out of VENDOR'S association with DEPARTMENT pursuant hereto, and VENDOR shall indemnify and hold DEPARTMENT harmless from and against any and all liability from all losses, damages, claims, costs,

penalties, liabilities, and expenses howsoever arising or incurred because of, incident to, or otherwise with respect to any such taxes.

## **ARTICLE VIII MISCELLANEOUS PROVISIONS**

- 8.1 Inconsistencies. Where there exists any inconsistency between this Agreement and other provisions of collateral contractual agreements that are made a part hereof by reference or otherwise, the provisions of this Agreement shall control.
- 8.2 Severability. Each paragraph and provision hereof is severable from the entire Agreement and if any provision is declared invalid, the remaining provisions shall nevertheless remain in effect.
- 8.3 Prohibition Against Assignment. There shall be no assignment or transfer of this Agreement without the prior written consent of both parties.
- 8.4 Laws of Texas. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas and shall be enforced in Williamson County, Texas.
- 8.5 Notices. All notices called for or contemplated hereunder shall be in writing and shall be deemed to have been duly given when personally delivered or forty-eight (48) hours after mailed to each party by certified mail, return receipt requested, postage prepaid.
- 8.6 Entirety of Agreement. This Agreement incorporates all the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof, and all such covenants, agreements, and understandings have been merged into this written Agreement. No other prior agreement or understandings, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless attached hereto and/or embodied herein.
- 8.7 Amendment. No changes to this Agreement shall be made except upon writing agreement of both parties.
- 8.8 Headings. The headings used herein are for convenience or reference only and shall not constitute a part hereof or affect the construction or interpretation hereof.
- 8.9 Counterparts. This Agreement may be executed in any number of and by the different parties hereto on separate counterparts, each of which when so executed shall be deemed to be an original. Such counterparts shall together constitute but one and the same instrument.

8.10 Terminology and Definitions. All personal pronouns used herein, whether used in the masculine, feminine, or neutral, shall include all other genders; the singular shall include the plural and the plural shall include the singular.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement including the Exhibits attached hereto and incorporated herein by reference to be executed as of the last date of execution below.

EXECUTED in Williamson County, Texas, by:

Williamson County, Texas

\_\_\_\_\_  
**BILL GRAVELL**  
Williamson County Judge

\_\_\_\_\_  
Date

The Williamson County Attorney's Office ("DEPARTMENT")

  
\_\_\_\_\_  
**DEE HOBBS**  
Williamson County Attorney

8/12/2022  
\_\_\_\_\_  
Date

Texas Community Supervision Alternatives, LLC ("VENDOR")

  
\_\_\_\_\_  
**DEAN P. EDDY**  
Managing Owner, TCSA

8/12/22  
\_\_\_\_\_  
Date

**Commissioners Court - Regular Session**

27.

**Meeting Date:** 08/23/2022

Georgetown Islamic Center Vehicle Reimbursement Agreement for County Sheriff

**Submitted For:** Mike Gleason

**Submitted By:** Starla Hall, Sheriff

**Department:** Sheriff

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action regarding approval and receipt of Vehicle Reimbursement Agreement for off duty contracting of County Sheriff Deputies with Georgetown Islamic Center on August 27, 2022.

**Background**

This agreement gives permission for the Georgetown Islamic Center to contract County Sheriff Deputies in a private capacity and the County to invoice them for deputies vehicle usage. (Presence and traffic control at 7275 CR 110 in Round Rock).

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Georgetown Islamic Center

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Starla Hall

Final Approval Date: 08/16/2022

**Reviewed By**

Becky Pruitt

**Date**

08/16/2022 03:10 PM

Started On: 08/16/2022 12:29 PM

STATE OF TEXAS                    §     VEHICLE REIMBURSEMENT  
    §     AGREEMENT WITH  
    §     NON-GOVERNMENTAL  
    §     ORGANIZATION  
    §     REGARDING OFF-DUTY  
 COUNTY OF WILLIAMSON §     CONTRACTING OF COUNTY DEPUTIES

This Vehicle Reimbursement Agreement with Non-Governmental Organization Regarding Off-Duty Contracting of County Deputies (hereinafter, the "AGREEMENT") is entered into by and between the company/organization set forth on the signature page below (hereinafter, "NON-GOVERNMENTAL ORGANIZATION") in the State of Texas, and Williamson County, Texas (hereinafter, "COUNTY") a political subdivision of the State of Texas, and the Williamson County Law Enforcement Agency set forth on the signature page below (hereinafter, "LEA").

For and in consideration of the permission given by COUNTY for the NON-GOVERNMENTAL ORGANIZATION to contract in a private capacity DEPUTIES of the LEA (hereinafter "DEPUTIES"), while DEPUTIES are not on duty with and for the COUNTY, it is hereby agreed as follows:

1. It is mutually agreed that while the DEPUTIES are working for the NON-GOVERNMENTAL ORGANIZATION, the DEPUTIES' primary responsibility is the enforcement of Federal and State laws and COUNTY Ordinances or Regulations to protect life and property and to keep the peace. The DEPUTIES are not allowed to enforce NON-GOVERNMENTAL ORGANIZATION policies or rules. DEPUTIES are at all times subject to the rules and policies of the LEA. *NON-GOVERNMENTAL ORGANIZATION expressly acknowledges and agrees that such DEPUTIES are at all times independent contractors of the NON-GOVERNMENTAL ORGANIZATION when contracted by the NON-GOVERNMENTAL ORGANIZATION.*
2. **It is understood by the NON-GOVERNMENTAL ORGANIZATION that the COUNTY shall retain the right to withdraw at any time its permission for the DEPUTIES to work in a private capacity (including the right to terminate this agreement at any time).** If the permission of the COUNTY is withdrawn, the NON-GOVERNMENTAL ORGANIZATION agrees to terminate its contracting relationships with DEPUTIES. The NON-GOVERNMENTAL ORGANIZATION, as part of this AGREEMENT, binds itself to release and hold harmless the COUNTY from any liability or claim for damages in the event such permission is withdrawn by the COUNTY.
3. Prior to the beginning of DEPUTIES contracting with the NON-GOVERNMENTAL ORGANIZATION, the NON-GOVERNMENTAL ORGANIZATION shall obtain a comprehensive general liability insurance policy

from a company authorized to do business in the State of Texas with minimum amounts of Ten Thousand Dollars (\$10,000) per occurrence for property damage, One Hundred Thousand Dollars (\$100,000) per person, and Three Hundred Thousand Dollars (\$300,000) per occurrence for personal injury. COUNTY SHALL BE NAMED AS AN ADDITIONAL INSURED UNDER THIS COVERAGE.

4. The term of this AGREEMENT shall begin on the August 27, 2022 and shall terminate on September 30, 2022. Any extension of this AGREEMENT must be set forth in writing and signed by both parties.
5. State law requires that law enforcement personnel conducting “off-duty” work must be both “full time” and “entitled” to fringe benefits. Tex. Occup. Code Sec. 1702.322(A) & (B)(i). Thus, part-time deputies and “reserve” officers may not conduct “off-duty” work.<sup>1</sup>
6. The COUNTY agrees that each of the DEPUTIES will be properly insured with automobile liability insurance while operating the patrol vehicle in accordance with Section 612.005(b) of the Texas Government Code, and any other applicable laws.
7. COUNTY agrees to invoice NON-GOVERNMENTAL ORGANIZATION for the reimbursement amounts for deputy vehicle usage at the rate of **\$12.00 per hour per vehicle** (to cover NON-GOVERNMENTAL ORGANIZATION’s fair share of costs for fuel, maintenance, and yearly premiums on automobile insurance).
8. NON-GOVERNMENTAL ORGANIZATION agrees to log and maintain all times that vehicles are allotted to off-duty work, whether actually used or parked, for each vehicle used by DEPUTIES on a monthly basis. NON-GOVERNMENTAL ORGANIZATION shall provide such vehicle time records to COUNTY and LEA no later than the last day of the end of each month in which vehicle usage occurs. COUNTY will invoice based on the total usage and rate, as set forth in Paragraph 7, and NON-GOVERNMENTAL ORGANIZATION will pay such invoice within ten (10) days of the invoice date. Reporting must be submitted to:

LEA: At the address set forth on signature page below.

COUNTY: Williamson County Auditor’s Office  
Attn: Finance Director  
710 Main Street, Suite 301  
Georgetown, Texas 78626

9. NON-GOVERNMENTAL ORGANIZATION agrees that it shall pay deputies directly and file 1099 forms with the Internal Revenue Service.

---

<sup>1</sup> It is the commissioners court that sets what compensation (and benefits) deputies are entitled to, which affects eligibility for off-duty work. Tex. Local Gov’t Code § 152.011.

10. Each party to this AGREEMENT, in the performance of this AGREEMENT, shall act in an individual capacity and not as agents, employees, partners, joint ventures or associates of one another.

11. 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, 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.

**NON-GOVERNMENTAL ORGANIZATION:**

Name of Organization: Georgetown Islamic Center

Signature: Md. Jubayer

Printed Name: Mohammad Jubayer

Title: associate Board Member

Date: August 15, 2022

**WILLIAMSON COUNTY LAW ENFORCEMENT AGENCY:**

Name of Office: Sheriff

Printed Name of Official: Michael T. Gleason

Signature of Official: 

Date: August 16, 2022

Address of Office: 508 S. Rock St.  
Georgetown, TX 78626

COUNTERPART SIGNATURE PAGE  
REGARDING COUNTY-VEHICLE USE  
DURING OFF-DUTY SERVICES OF  
COUNTY DEPTUIES

TO BE EXECUTED BY COUNTY COMMISSIONERS COURT FOR  
CONFIRMATION OF BUDGETARY AUTHORIZATION  
RELATED TO USE OF  
VEHICLES FOR OFF-DUTY WORK<sup>2</sup>

**WILLIAMSON COUNTY COMMISSIONERS COURT:**

By: \_\_\_\_\_  
Williamson County Judge or  
Presiding Officer, Williamson County Commissioners Court  
710 Main Street, Suite 105  
Georgetown, Texas 78626

Date: \_\_\_\_\_, 20\_\_\_\_

---

<sup>2</sup> Including, but not limited to fuel, insurance, and maintenance of county-owned assets.

**Commissioners Court - Regular Session**

**28.**

**Meeting Date:** 08/23/2022

Jail Renovations Phase II (P540) – Vaughn Construction Change Order 1

**Submitted For:** Dale Butler

**Submitted By:** Wendy Danzoy, Facilities Management

**Department:** Facilities Management

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on accepting a report from Vaughn Construction, Change Order No. 1 for the Williamson County Jail Renovations Phase II project (P540). This is a no-cost change order to extend substantial completion by 215 days to September 30, 2022. Funding Source is P540.

**Background**

This change order is to extend substantial completion 215 days to September 30, 2022 for Jail Renovations Phase II Project (P540). Department point of contact is Angel Nunez. On July 12, 2022, the Williamson County Commissioners Court approved Williamson County Facilities Project Manager, Angel Nunez, with authority to approve change orders under Local Government Code Sec. 262.031, in relation to Williamson County construction and facilities projects. This report is being provided for purposes of notifying the court of such change order and to place it in the minutes of the Commissioners Court.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Vaughn CO1

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Wendy Danzoy

Final Approval Date: 08/18/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/17/2022 05:24 PM

08/18/2022 08:43 AM

Started On: 08/17/2022 03:58 PM



6604 N Lamar Blvd  
Austin, TX 78752

T: (512) 663-7461

August 05, 2022

Angel Nunez  
Williamson County Facilities  
3101 SE Inner Loop  
Georgetown, TX 78626

Re: Magistrate Court Renovation

Job No: 283807

Subj: Change Proposal No. 283807-0001

Dear Sir or Madam:

We respectfully submit our proposal for an increase to our contract in the amount of \$0 (zero) dollars to provide two hundred fifteen (215) additional calendar days to the schedule for the above referenced project.

Please indicate your acceptance of this change proposal by signing and returning one copy of the attached Form B breakdown of our cost.

Very truly yours,  
VAUGHN CONSTRUCTION

A handwritten signature in blue ink that appears to read "Doug Boram".

Doug Boram

Attachments:

CC:

**FORM B**

PROJECT: Magistrate Court Renovation

CHANGE PROPOSAL NO: 283807-0001

	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00
Insurance, Tax, Benefits on Labor				\$0.00
Overhead				\$0.00
Fee on Subs				\$0.00
Fee on JTV				\$0.00
Bond				\$0.00
Remodel Tax				\$0.00
<b>TOTAL</b>				<b>\$0.00</b>

TIME EXTENSION TO CONTRACT: 215 Days

Submitted Date: 8/5/2022

Accepted


By:   
Williamson County Facilities

Date: 8/16/2022

By: N/A  
Talex inc, engineers

Date: N/A

VAUGHN CONSTRUCTION

By:   
Doug Boram

Proposal Valid for Days

**Commissioners Court - Regular Session**

29.

**Meeting Date:** 08/23/2022

Blackland Heritage Park House (P592) – G2 Change Order 1

**Submitted For:** Dale Butler

**Submitted By:** Wendy Danzoy, Facilities Management

**Department:** Facilities Management

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on accepting a report from G2 CSi, Change Order No. 1 for the Blackland Heritage Park House Renovation project (P592) for \$4,840.00. No time extension is required. Funding Source is P592.

**Background**

This change order is to add \$4,840.00 for additional relays and programming. Department point of contact is Project Manager, Dwayne Gossett. On March 6, 2018, the Williamson County Commissioners Court approved Williamson County Facilities Director, Dale Butler, with authority to approve change orders under Local Government Code Sec. 262.031, in relation to Williamson County construction and facilities projects. This report is being provided for purposes of notifying the court of such change order and to place it in the minutes of the Commissioners Court.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

G2 CO1

**Form Review**

**Inbox**

Hal Hawes  
County Judge Exec Asst.  
Form Started By: Wendy Danzoy  
Final Approval Date: 08/18/2022

**Reviewed By**

Hal Hawes  
Becky Pruitt

**Date**

08/17/2022 05:24 PM  
08/18/2022 08:43 AM  
Started On: 08/17/2022 04:04 PM



---- Change Order 01----  
**TIPS 211001**

7/18/2022

TEL: (512)688-5725

Fax: (512)688-5724

Submitted to Dwayne Gossett (Project Manager)

Company: Williamson County

Phone: 512-943-1611

Job Title: Williamson County Blackland Heritage Park House Roof Replacement and Repairs

Job Locations: 12000 SH 29 Georgetown, TX 78626

Scope of Work:

1. Refinish tub and tile of master bath area. Install new 91" X 36" mirror and install a new framed obscure glass tub enclosure. Bid is to include all material and labor necessary to complete the scope as per these details, which was discussed at the pre-construction meeting.

We propose hereby to furnish material and labor necessary to complete the base bid project in accordance with the above specifications, for the sum of 4,840.00 Four Thousand eight hundred forty dollars and 00/100\*\*\*

**\* Bonding and TIPS fees are included in the total.**

Feel free to contact Shane Gibson with any questions, or comments regarding the scope of this proposal. All work is to be completed in a workmanlike manner according to standard practices. Any alteration, or deviation from the above specifications involving extra cost will be executed only upon written approval and will become an extra charge over and above this estimate.

Shane Gibson:

A handwritten signature in black ink, appearing to read "Shane Gibson", written over a horizontal line.

Authorized by:

A handwritten signature in blue ink, appearing to read "Dale Butler", written over a horizontal line.

Dale Butler, Director of Facilities Management

Date:

8/12/22

## Blackland Heritage Park House CO 1

COMPANY	AMOUNT	TOTAL HARD COST
PERMITS CIRCLE ONE GENERAL CONTRACTOR -----OWNER		
INSPECTION FEES CIRCLE ONE GENERAL CONTRACTOR-----OWNER	N/A	\$3,908
DUMPSTER		0%
TEMP TOILETS		\$0
CONSTRUCTION TRAILOR	N/A	\$3,908
CLEANING		20%
TIPS FEES	\$100	\$782
FC FEE		\$4,690
DIV 2 ABATEMENT AND DEMOLITION	N/A	\$150
DIV 2 SITE WORK/SITE PREP	N/A	\$4,840
DIV 2 GRADING	N/A	\$0
DIV 2 EXCAVATION	N/A	\$4,840
DIV 2 TEMPORARY UTILITIES	N/A	
DIV 2 SITE UTILITIES	N/A	
DIV 2 DEMOLITION L&M DRYWALL DEMO	N/A	
DIV 2 IRRIGATION	N/A	
DIV 2 APPLIANCES TH WHILLIS	N/A	
DIV 2 SIGNAGE	N/A	
BUILD DECKS & TREE PROTECTION	N/A	
DIV 2 FENCE	N/A	
DIV 2 TERMITE CONTROL	N/A	
DIV 2 EROSION CONTROL	N/A	
DIV 3 TILT WALL	N/A	
DIV 3 CONCRETE AND PIERS	N/A	
DIV 3 POLISHED	N/A	
DIV 3 STAINED CONCRETE	N/A	
DIV 3 BUSH HAMMER OR GRIND 2' RADIUS	N/A	
DIV 3 CONCRETE R&R LEAK DETECTION	N/A	
DIV 3 ASPHALT	N/A	
DIV 3 STRIPING	N/A	
<b>TOTAL BID WITH CONTINGENCY</b>		<b>\$3,908</b>
<b>OVERHEAD &amp; PROFIT</b>		<b>20%</b>
<b>OVERHEAD &amp; PROFIT TOTAL</b>		<b>\$782</b>
<b>TOTAL BID + O&amp;P</b>		<b>\$4,690</b>
<b>BOND COST</b>		<b>\$150</b>
<b>BOND COST ADDITIOAL 100K</b>		<b>\$4,840</b>
<b>TOTAL COST</b>		<b>\$4,840</b>
<b>NO. OF ADDENDUMS</b>		
<b>DATE:</b>		
<b>DATE:</b>		
<b>DATE:</b>		
<b>DATE:</b>		
<b>ALTERNATES 1</b>		
<b>ALTERNATES 2</b>		
<b>ALTERNATES 3</b>		
<b>ALTERNATES 4</b>		

DIV 3 ADA SIGNAGE	N/A		
DIV 4 STUCCO	N/A		
DIV 4 MASONRY	N/A	<b>ADDITIONAL NOTES:</b>	
DIV 4 WATERPROOFING	N/A		
DIV 5 RAILING	N/A		
DIV 5 METAL/STRUCTURAL STEEL	N/A		
DIV 6 MILLWORK - CABINETS	N/A		
DIV 6 ROUGH CARPENTRY BLOCKING	N/A		
DIV 7 ROOFING	N/A		
DIV 7 ROOFING ROOF TOP SUPPORTS php Systems Design	N/A		
DIV 8 REMOVE EXISTING GLASS AT CANOPY AND REINSTALL EST	N/A		
DIV 8 DEMO EXISTING WINDOWS	N/A		
<b>DIV 8 3/16" FRAMED TUB ENCLOSURE AND MIRROR</b>	<b>\$2,333</b>		
DIV 8 DOOR & FRAMES ---	N/A		
DIV 8 DOOR HARDWARE ---INSTALLATION	N/A		
DIV 8 DOOR HARDWARE ---MATERIAL ONLY	N/A		
DIV 8 DOOR & FRAMES ---INSTALLATION	N/A		
DIV 8 ELECTRIC OVERHEAD	N/A		
DIV 8 OVERHEAD DOORS ---INSTALLATION	N/A		
DIV 8 ACCORDIAN DOORS	N/A		
DIV 8 SHEATHING	N/A		
DIV 9 RESINOUS	N/A		
DIV 9 DRYWALL FLOAT/TAPE/TEXTURE	N/A		
DIV 9 FIRE RATED RESISTANT GYP BOARD	N/A		
DIV 9 FIRE CAULKING/FIRE STOPPING	N/A		
DIV 9 ACOUSTICAL CEILING	N/A		
DIV 9 METAL FRAMING	N/A		
DIV 9 CERAMIC FLOOR & WALL TILE	N/A		
DIV 9 RESILIENT VCT FLOORING	N/A		
DIV 9 PAINT	N/A		
DIV 9 CONCRETE FLOOR PAINT	N/A		
<b>DIV 10 RESURFACE TUB AND TILE :</b>	<b>\$1,475</b>		

DIV 10 TOILET ACCESSORIES --INSTALLATION	N/A	
DIV 10 TOILET PARTITIONS/BENCHES---M&L	N/A	
DIV10 TOILET PARTITIONS/BENCHES --- INSTALLATION	N/A	
DIV 10 CANOPY	N/A	
DIV 10 WIRE MESH PARTITION LABOR ONLY	N/A	
DIV 10 BENCHES	N/A	
DIV 10 WINDOW BLINDS	N/A	
DIV 10 FIRE EXTINGUISHER & CABINET	N/A	
DIV 10 MARKER BOARDS AUSTIN ACCOUSTICAL	N/A	
DIV 10 SAW CUT AND POUR BACK	N/A	
DIV 10 PLUMBING	N/A	
DIV 15 HVAC	N/A	
DIV 16 ELECTRICAL	N/A	
DIV 26 ELEVATOR	N/A	
DIV 27 CLOCKS	N/A	
DIV 28 FIRE ALARMHOUSTON	N/A	
DIV 28 FIRE SUPPRESSION	N/A	
STAGE LIGHTING	N/A	
STAGE LIGHTING	N/A	
DIV 28 FIRE PROTECTION	N/A	
DIV 28 KITCHEN APPLIANCE	N/A	
DIV 28 STAINLESS STEEL LEGS FOR COUNTER TOPS	N/A	
DIV 28 DATA & CABLING	N/A	
<b>TOTAL HARD COST MATERIAL AND LABOR ONLY</b>	<b>\$3,908</b>	

**Commissioners Court - Regular Session**

**30.**

**Meeting Date:** 08/23/2022

JJC Records Room Remodel (P543) – Falkenberg Construction Change Order 2

**Submitted For:** Dale Butler

**Submitted By:** Wendy Danzoy, Facilities Management

**Department:** Facilities Management

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on accepting a report from Falkenberg Construction, Change Order No. 2 for the Williamson County Juvenile Justice Center Records Room Remodel project (P543). This is for \$3,486.31 and to extend substantial completion by 30 days to September 1, 2022. Funding Source is P543.

**Background**

This change order is for \$3,486.31 and to extend substantial completion 30 days to September 1, 2022 for changes in construction scope. Department point of contact is Angel Nunez. On June 7, 2022, the Williamson County Commissioners Court approved Williamson County Facilities Project Manager, Angel Nunez, with authority to approve change orders under Local Government Code Sec. 262.031, in relation to Williamson County construction and facilities projects. This report is being provided for purposes of notifying the court of such change order and to place it in the minutes of the Commissioners Court.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Falkenberg CO2

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Wendy Danzoy

Final Approval Date: 08/18/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/17/2022 05:24 PM

08/18/2022 08:44 AM

Started On: 08/17/2022 04:08 PM



# CHANGE ORDER

FOR PROJECT: P543 JJC Records Room Remodel

CHANGE ORDER NO: 002  
 DATE OF ISSUANCE: June 20, 2022  
 Contractor: Falkenberg Construction Company  
 Project Architect: Reliance Architecture, Antonio Naylor  
 Project Engineer: N/A

NTP Date: April 4, 2022

### EXPLANATION:

1. Conference Room 129A (2 doors) and Office 129B (1 door) replaced hollow metal doors and frames with solid core door with vision lights on 129A doors, all stained to match existing administrative office doors. Owner to keep removed metal doors and frames.
2. Change in light fixtures, remove can lighting and strip fixtures with lay-in LED 2x4 fixtures.

### CONTRACT CHANGE:

- |   |               |
|---|---------------|
| 1. <u>Replace metal doors and frames with solid core doors</u>                            |               |
| a. <u>Conference Room 129A two (2) each:</u>  | \$ 6,612.86   |
| b. <u>Office Room 129B 1 each:</u>  | \$ 3,306.43   |
| 2. <u>Install new lay-in LED 2x4 fixtures, eliminate can lighting and strip fixtures:</u> | (\$ 6,432.98) |

Original contract amount.....	\$ 173,701.18
Net change by previously submitted Change Orders.....	\$ 27,939.58
Contract sum prior to this Change Order was.....	\$ 201,640.76
Contract Sum be decreased/increased by this Change Order in the amount of.....	\$ 3,486.31
The new Contract Sum including this Change Order will be.....	\$ 205,127.07
The Contract Time will be changed by .....	(30) days
The date of Substantial Completion as of the date of this Change Order.....	<b>September 1, 2022</b>

### RECOMMENDED BY:

Tristen Moore  
 Contractor's Printed Name

[Signature]  
 Contractor's Signature

8/12/2022  
 Date

### ACCEPTED BY:

Jesus Angel Gomez, PM/ODR  
 Owner's Representative

[Signature]  
 Owner's Representative Signature

8/17/2022  
 Date

**Commissioners Court - Regular Session**

31.

**Meeting Date:** 08/23/2022

Cobb Fendley 1811-273 WA3 SA3 On Call Utility

**Submitted For:** Robert Daigh

**Submitted By:** Vicky Edwards, Infrastructure

**Department:** Infrastructure

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on Supplemental Work Authorization No 3 to Work Authorization No 3 under Williamson County Contract between Cobb Fendley & Associates, Inc. and Williamson County dated July 16, 2019 for On Call Utility Coordination and Relocation for All Williamson County Road and Bridge Non-Capital Improvement Projects. This supplemental is to increase the maximum amount payable to \$90,000.00. Funding source: 01.0200.0210.004100.

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Cobb Fendley 1811-273 WA3 SA3 On Call Utility

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Vicky Edwards

Final Approval Date: 08/17/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/17/2022 01:49 PM

08/17/2022 02:07 PM

Started On: 08/15/2022 10:58 AM

**SUPPLEMENTAL WORK AUTHORIZATION NO.   3**  
**TO**  
**WORK AUTHORIZATION NO.   3**

**WILLIAMSON COUNTY ROAD AND BRIDGE PROJECT:**  
**On Call Utility Coordination and Relocation for All Williamson County Road**  
**and Bridge Non-Capital Improvement Projects**

This Supplemental Work Authorization No.   3   to Work Authorization No.   3   is made pursuant to the terms and conditions of the Williamson County Contract for Engineering Services, being dated **July 16, 2019** (“Contract”) and entered into by and between Williamson County, Texas, a political subdivision of the State of Texas, (the "County") and **Cobb Fendley & Associates, Inc.** (the "Firm").

WHEREAS, the County and the Firm executed Work Authorization No.   3   dated effective **November 3, 2021** (the “Work Authorization”);

WHEREAS, pursuant to the Contract, amendments, changes and modifications to a fully executed Work Authorization shall be made in the form of a Supplemental Work Authorization; and

WHEREAS, it has become necessary to amend, change and modify the Work Authorization.

**AGREEMENT**

NOW, THEREFORE, premises considered, the County and the Firm agree that the Work Authorization shall be amended, changed and modified as follows:

- I. The maximum amount payable for services under the Work Authorization is hereby increased from **\$70,000.00** to **\$90,000.00**. The revised Work Schedule is attached hereto as Attachment “C” (must be attached).

County believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Supplemental Work Authorization. Firm understands and agrees that County’s payment of amounts under this Supplemental Work Authorization 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 the Supplemental Work Authorization. It is further understood and agreed by Firm that County shall have the right to terminate this Supplemental Work Authorization at the end of any County fiscal year if the governing body of County does not appropriate sufficient funds as determined by County’s budget for the fiscal year in question. County may effect such termination by giving written notice of termination to Firm.

Except as otherwise amended by prior or future Supplemental Work Authorizations, all other terms of the Work Authorization are unchanged and will remain in full force and effect.

This Supplemental Work Authorization does not waive the parties' responsibilities and obligations provided under the Contract.

**IN WITNESS WHEREOF**, the County and the Firm have executed this Supplemental Work Authorization, in duplicate, to be effective as of the date of the last party's execution below.

**FIRM:**

By: \_\_\_\_\_

Signature

Sandra G. Khoury, P.E.

\_\_\_\_\_  
Printed Name

Senior Vice President

\_\_\_\_\_  
Title

August 17, 2022

\_\_\_\_\_  
Date

**COUNTY:**

By: \_\_\_\_\_

Signature

Bill Gravell, Jr.

\_\_\_\_\_  
Printed Name

County Judge

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## Attachment C - Work Schedule

Cobb Fendley & Associates, Inc. will provide a work schedule for the assigned tasks.

**Commissioners Court - Regular Session**

**32.**

**Meeting Date:** 08/23/2022

Cobb Fendley 1811-273 WA4 SA2 On Call Utility Coordination

**Submitted For:** Robert Daigh

**Submitted By:** Vicky Edwards, Infrastructure

**Department:** Infrastructure

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on Supplemental Work Authorization No 2 to Work Authorization No 4 under Williamson County Contract between Cobb Fendley & Associates, Inc. and Williamson County dated July 16, 2019 for On Call Utility Coordination and Relocation for All Williamson County Road and Bridge Capital Improvement Projects. This supplemental is to increase the maximum amount payable to \$150,000.00. Funding source: 01.0777.0200.009007.

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Cobb Fendley 1811-273 WA4 SA2 On Call Utility Coordination

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Vicky Edwards

Final Approval Date: 08/17/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/17/2022 01:49 PM

08/17/2022 02:07 PM

Started On: 08/15/2022 11:05 AM

**SUPPLEMENTAL WORK AUTHORIZATION NO.   2**  
**TO**  
**WORK AUTHORIZATION NO.   4**

**WILLIAMSON COUNTY ROAD AND BRIDGE PROJECT:**  
**On Call Utility Coordination and Relocation for All Williamson County Road and Bridge**  
**Capital Improvement Projects**

This Supplemental Work Authorization No.   2   to Work Authorization No.   4   is made pursuant to the terms and conditions of the Williamson County Contract for Engineering Services, being dated **July 16, 2019** ("Contract") and entered into by and between Williamson County, Texas, a political subdivision of the State of Texas, (the "County") and **Cobb Fendley & Associates, Inc.** (the "Firm").

WHEREAS, the County and the Firm executed Work Authorization No.   4   dated effective **November 3, 2021** (the "Work Authorization");

WHEREAS, pursuant to the Contract, amendments, changes and modifications to a fully executed Work Authorization shall be made in the form of a Supplemental Work Authorization; and

WHEREAS, it has become necessary to amend, change and modify the Work Authorization.

**AGREEMENT**

NOW, THEREFORE, premises considered, the County and the Firm agree that the Work Authorization shall be amended, changed and modified as follows:

- I. The maximum amount payable for services under the Work Authorization is hereby increased from **\$100,000.00** to **\$150,000.00**. The revised Work Schedule is attached hereto as Attachment "C" (must be attached).

County believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Supplemental Work Authorization. Firm understands and agrees that County's payment of amounts under this Supplemental Work Authorization 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 the Supplemental Work Authorization. It is further understood and agreed by Firm that County shall have the right to terminate this Supplemental Work Authorization at the end of any County fiscal year if the governing body of County does not appropriate sufficient funds as determined by County's budget for the fiscal year in question. County may effect such termination by giving written notice of termination to Firm.

Except as otherwise amended by prior or future Supplemental Work Authorizations, all other terms of the Work Authorization are unchanged and will remain in full force and effect.

**IN WITNESS WHEREOF**, the County and the Firm have executed this Supplemental Work Authorization, in duplicate, to be effective as of the date of the last party's execution below.

**FIRM:**

*Sandra G. Khoury*

By: \_\_\_\_\_

Signature

Sandra G. Khoury, P.E.

\_\_\_\_\_  
Printed Name

Senior Vice President

\_\_\_\_\_  
Title

August 17, 2022

\_\_\_\_\_  
Date

**COUNTY:**

By: \_\_\_\_\_

Signature

Bill Gravell, Jr.

\_\_\_\_\_  
Printed Name

Williamson County Judge

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Attachment C - Work Schedule

Cobb Fendley & Associates, Inc. will provide a work schedule for the assigned tasks.

**Commissioners Court - Regular Session**

**33.**

**Meeting Date:** 08/23/2022

Diamond Surveying 2586 WA1 SA4 On Call Professional Surveying Services

**Submitted For:** Robert Daigh

**Submitted By:** Vicky Edwards, Infrastructure

**Department:** Infrastructure

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on Supplemental Work Authorization No 4 to Work Authorization No 1 under Williamson County Contract between Diamond Surveying, Inc. and Williamson County dated May 19, 2020 for On Call Professional Surveying Services. This supplemental is to increase the maximum amount payable to \$170,000.00. Funding source: 01.0200.0210.004150.

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Diamond Surveying 2586 WA1 SA4 On Call Professional Surveying Services

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Vicky Edwards

Final Approval Date: 08/15/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/15/2022 01:46 PM

08/15/2022 04:12 PM

Started On: 08/15/2022 11:08 AM

**SUPPLEMENTAL WORK AUTHORIZATION NO.   4**  
**TO**  
**WORK AUTHORIZATION NO.   1**

**WILLIAMSON COUNTY ROAD AND BRIDGE PROJECT:**  
**On Call Professional Surveying Services**

This Supplemental Work Authorization No.   4   to Work Authorization No.   1   is made pursuant to the terms and conditions of the Williamson County Contract for Surveying Services, being dated **May 19, 2020** ("Contract") and entered into by and between Williamson County, Texas, a political subdivision of the State of Texas, (the "County") and **Diamond Surveying, Inc.** (the "Firm").

WHEREAS, the County and the Firm executed Work Authorization No.   1   dated effective **May 19, 2020** (the "Work Authorization");

WHEREAS, pursuant to the Contract, amendments, changes and modifications to a fully executed Work Authorization shall be made in the form of a Supplemental Work Authorization; and

WHEREAS, it has become necessary to amend, change and modify the Work Authorization.

**AGREEMENT**

NOW, THEREFORE, premises considered, the County and the Firm agree that the Work Authorization shall be amended, changed and modified as follows:

- I. The maximum amount payable for services under the Work Authorization is hereby increased from **\$150,000.00** to **\$170,000.00**. The revised Work Schedule is attached hereto as Attachment "C" (must be attached).

County believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Supplemental Work Authorization. Firm understands and agrees that County's payment of amounts under this Supplemental Work Authorization 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 the Supplemental Work Authorization. It is further understood and agreed by Firm that County shall have the right to terminate this Supplemental Work Authorization at the end of any County fiscal year if the governing body of County does not appropriate sufficient funds as determined by County's budget for the fiscal year in question. County may effect such termination by giving written notice of termination to Firm.

Except as otherwise amended by prior or future Supplemental Work Authorizations, all other terms of the Work Authorization are unchanged and will remain in full force and effect.

This Supplemental Work Authorization does not waive the parties' responsibilities and obligations provided under the Contract.

**IN WITNESS WHEREOF**, the County and the Firm have executed this Supplemental Work Authorization, in duplicate, to be effective as of the date of the last party's execution below.

**FIRM: Diamond Surveying, Inc.**

**COUNTY: Williamson County**

By: Shane Shafer  
Signature

By: \_\_\_\_\_  
Signature

Shane Shafer  
Printed Name

Bill Gravell, Jr.  
Printed Name

President  
Title

Williamson County Judge  
Title

August 15, 2022  
Date

\_\_\_\_\_  
Date

## Attachment C - Work Schedule

Diamond Surveying will provide a work schedule for the assigned tasks.

**Commissioners Court - Regular Session**

**34.**

**Meeting Date:** 08/23/2022

RPS Infrastructure 2576 WA1 SA1 On Call Traffic Engr Svcs

**Submitted For:** Robert Daigh

**Submitted By:** Vicky Edwards, Infrastructure

**Department:** Infrastructure

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on Supplemental Work Authorization No 1 to Work Authorization No 1 under Williamson County Contract between RPS Infrastructure, Inc. and Williamson County dated March 10, 2020 for On Call Traffic Engineering Services. This supplemental is to extend the expiration date to September 30, 2024. Funding source: 01.0200.0210.004100.

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

RPS Infrastructure 2576 WA1 SA1 On Call Traffic Engr Svcs

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Vicky Edwards

Final Approval Date: 08/17/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/17/2022 02:03 PM

08/17/2022 02:08 PM

Started On: 08/17/2022 01:29 PM

**SUPPLEMENTAL WORK AUTHORIZATION NO.   1**  
**TO**  
**WORK AUTHORIZATION NO.   1**

**WILLIAMSON COUNTY ROAD AND BRIDGE PROJECT:**  
**On Call Traffic Engineering Services**

This Supplemental Work Authorization No.   1   to Work Authorization No.   1   is made pursuant to the terms and conditions of the Williamson County Contract for Engineering Services, being dated **March 10, 2020** (“Contract”) and entered into by and between Williamson County, Texas, a political subdivision of the State of Texas, (the "County") and **RPS Infrastructure, Inc.** (the "Firm").

WHEREAS, the County and the Firm executed Work Authorization No.   1   dated effective **July 21, 2020** (the “Work Authorization”);

WHEREAS, pursuant to the Contract, amendments, changes and modifications to a fully executed Work Authorization shall be made in the form of a Supplemental Work Authorization; and

WHEREAS, it has become necessary to amend, change and modify the Work Authorization.

**AGREEMENT**

NOW, THEREFORE, premises considered, the County and the Firm agree that the Work Authorization shall be amended, changed and modified as follows:

- I. The above referenced Work Authorization termination date shall be modified to **September 30, 2024**. The Services to be Provided by the Firm shall be fully completed on or before said date unless extended by an additional Supplemental Work Authorization. The revised Work Schedule is attached hereto as Attachment “C” (must be attached).

County believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Supplemental Work Authorization. Firm understands and agrees that County’s payment of amounts under this Supplemental Work Authorization 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 the Supplemental Work Authorization. It is further understood and agreed by Firm that County shall have the right to terminate this Supplemental Work Authorization at the end of any County fiscal year if the governing body of County does not appropriate sufficient funds as determined by County’s budget for the fiscal year in question. County may effect such termination by giving written notice of termination to Firm.

Except as otherwise amended by prior or future Supplemental Work Authorizations, all other terms of the Work Authorization are unchanged and will remain in full force and effect.

This Supplemental Work Authorization does not waive the parties' responsibilities and obligations provided under the Contract.

**IN WITNESS WHEREOF**, the County and the Firm have executed this Supplemental Work Authorization, in duplicate, to be effective as of the date of the last party's execution below.

**FIRM:**

By:   
Signature

Kevin J. Hoffman

Printed Name

Director Transport Business Unit

Title

8/16/2022

Date

**COUNTY:**

By: \_\_\_\_\_  
Signature

Bill Gravell, Jr.

Printed Name

Williamson County Judge

Title

\_\_\_\_\_  
Date

## Attachment C - Work Schedule

RPS Infrastructure, Inc. will provide a work schedule for the assigned tasks

**Commissioners Court - Regular Session**

**35.**

**Meeting Date:** 08/23/2022

Replat of Lot 1 of the Pecan Creek Estates subdivision – Pct 4

**Submitted For:** Terron Evertson

**Submitted By:** Adam Boatright, Infrastructure

**Department:** Infrastructure

**Division:** Road & Bridge

**Agenda Category:** Consent

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on approval of the replat of Lot 1 of the Pecan Creek Estates subdivision – Precinct 4.

**Background**

This is a replat of Lot 1 of the Pecan Creek Estates subdivision. It consists of 2 lots and no new roads. The purpose of this replat is to subdivide the single existing lot into 2 new lots.

**Timeline**

2022-06-07 – initial submittal of the replat

2022-07-07 – 1st review complete with comments

2022-07-07 – 2nd submittal of replat

2022-07-21 – 2nd review complete with comments

2022-07-21 – 3rd submittal of replat

2022-07-28 – 3rd review complete with comments clear

2022-08-15 – receipt of replat with signatures

2022-08-18 – replat placed on the August 23, 2022 Commissioners Court agenda for consideration

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

replat - Lot 1 Pecan Creek Estates

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Adam Boatright

Final Approval Date: 08/18/2022

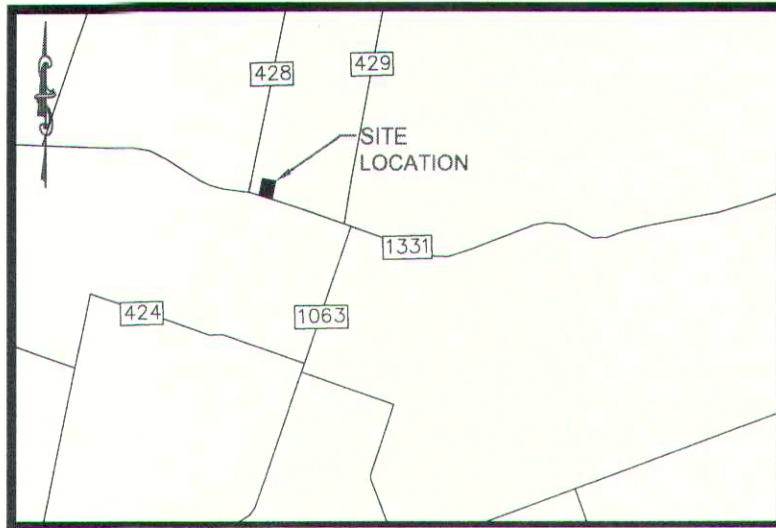
**Reviewed By**

Becky Pruitt

**Date**

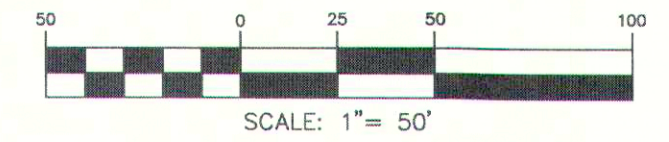
08/18/2022 10:03 AM

Started On: 08/18/2022 09:41 AM



LOCATION MAP (NOT TO SCALE)

# REPLAT OF LOT 1, BLOCK 1, PECAN CREEK ESTATES BEING 3.187 ACRES AND CONSISTING OF 2 LOTS, BEING OUT OF THE PEDRO ZARZA SURVEY, ABSTRACT NO. 14, WILLIAMSON COUNTY, TEXAS



**FIELDNOTES**

Being a 3.187 acre (138,805 square feet) tract of land out of the PEDRO ZARZA SURVEY, A-14, located in Williamson County, Texas, said 3.187 acre tract being all of Lot 1, Pecan Creek Estates conveyed from Minerva G. Sanchez to Matthew Toavs and Katherine Toavs, filed May 5, 2020 and recorded in Document No. 2020046470 of the Official Public Records of Williamson County, Texas (OPRWC), said 3.187 acre tract being surveyed on the ground under the direct supervision of Corey Joseph Hall, Registered Professional Land Surveyor No. 6362, on August 12, 2021 and is true and correct to the best of my knowledge and belief. All bearings and distances shown herein are based on the Texas Coordinate System, Central Zone (4203) NAD83, said 3.187 acre tract being more fully described as follows:

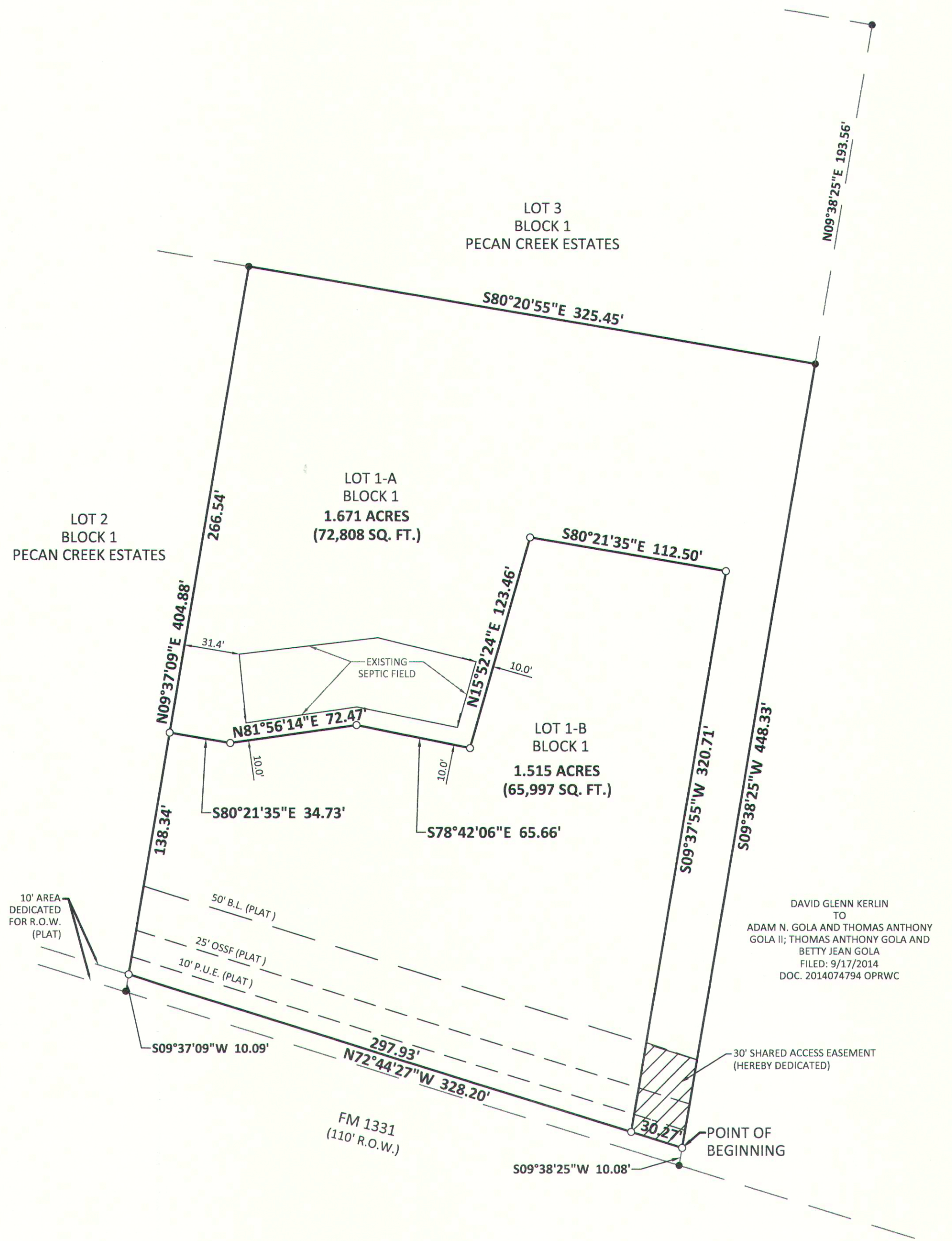
**BEGINNING** at a 5/8 inch iron rod with a blue plastic cap stamped "KONTUR TECH" set in the West line of a tract conveyed from David Glenn Kerlin to Adam N. Gola et al, filed September 17, 2014 and recorded in Document No. 2014074794 OPRWC, in the North line of FM 1331, for the Southeast corner of the said Lot 1 and the herein described tract, from which a 3/4 inch iron rod found bears South 09°38'25" West, a distance of 10.08 feet;

**THENCE**, North 72°44'27" West, with the North line of FM 1331 and the South line of the said Lot 1, a distance of 328.20 feet, to a 5/8 inch iron rod with a blue plastic cap stamped "KONTUR TECH" set for the Southeast corner of Lot 2 of the said Pecan Creek Estates, and marking the Southwest corner of the said Lot 1 and the herein described tract, from which a 1/2 inch iron rod found bears South 09°37'09" West, a distance of 10.09 feet;

**THENCE**, North 09°37'09" East, with the East line of the said Lot 2, a distance of 404.88 feet, to a 1/2 inch iron rod found in the South line of Lot 3 of the said Pecan Creek Estates, for the Northeast corner of the said Lot 2, and marking the Northwest corner of the said Lot 1 and the herein described tract;

**THENCE**, South 80°20'55" East, with the South line of the said Lot 3, a distance of 325.45 feet, to a 1/2 inch iron rod with yellow cap stamped "RPLS 158" found for the Southeast corner of the said Lot 3, in the West line of the said Gola tract, and marking the Northeast corner of the said Lot 1 and the herein described tract, from which a 1/2 inch iron rod with orange cap stamped "RPLS 3218" found bears North 09°38'25" East, a distance of 193.56 feet;

**THENCE**, South 09°38'25" West, with the West line of the said Gola tract, a distance of 448.33 feet, to the **PLACE OF BEGINNING**, containing within these metes and bounds 3.187 acres (138,805 square feet) of land, more or less.



DAVID GLENN KERLIN  
TO  
ADAM N. GOLA AND THOMAS ANTHONY  
GOLA II; THOMAS ANTHONY GOLA AND  
BETTY JEAN GOLA  
FILED: 9/17/2014  
DOC. 2014074794 OPRWC

**NOTES:**

- ALL BEARINGS ARE BASED ON THE TEXAS COORDINATE SYSTEM, NAD 83(2012B), CENTRAL ZONE, UTILIZING THE LEICA SMARTNET REFERENCE NETWORK.
- NO LOT IN THE SUBDIVISION IS ENCROACHED BY A SPECIAL FLOOD HAZARD AREA INUNDATED BY THE 100-YEAR (1% CHANCE) FLOOD AS IDENTIFIED BY THE U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP, COMMUNITY PANEL NO. 48491C0375F, EFFECTIVE DATE, DECEMBER 20, 2019, WILLIAMSON COUNTY, TEXAS.
- THE MINIMUM LOWEST FINISHED FLOOR ELEVATION SHALL BE AT LEAST ONE FOOT ABOVE THE ADJACENT FINISHED GRADE AND BFE. EXCEPTIONS CAN BE MADE AT ENTRANCE AND EGRESS POINTS, WHERE NECESSARY, TO MEET THE AMERICANS WITH DISABILITIES ACT (ADA). RECREATION VEHICLE PARKING PADS MUST ALSO BE PLACED AT LEAST ONE FOOT ABOVE THE BFE.
- RURAL MAILBOXES SHALL BE SET THREE FEET FROM THE EDGE OF THE PAVEMENT OR BEHIND CURBS, WHEN USED. ALL MAILBOXES WITHIN COUNTY ARTERIAL RIGHT-OF-WAY SHALL MEET THE CURRENT TxDOT STANDARDS. ANY MAILBOX THAT DOES NOT MEET THIS REQUIREMENT MAY BE REMOVED BY WILLIAMSON COUNTY.
- THE MINIMUM REQUIREMENT FOR FUTURE DRIVEWAY CULVERTS AND/OR DRAINAGE PIPES IS: 18 INCHES IN DIAMETER OR LARGER, AND THE MATERIAL SHALL BE CORRUGATED METAL.
- ON-SITE SEWAGE FACILITIES MUST BE DESIGNED BY A REGISTERED PROFESSIONAL ENGINEER OR REGISTERED SANITARIAN.
- WATER SERVICE FOR LOT 1-A HAS AN EXISTING WATER METER PROVIDED BY SOUTHWEST MILAM WSC AND LOT 1-B WILL BE PROVIDED BY SOUTHWEST MILAM WSC. PROPERTY OWNER IS RESPONSIBLE FOR ALL UTILITY UPGRADE FEES AND LINE EXTENSION IF NEEDED FOR WATER SERVICE.
- SEWER SERVICE FOR THIS SUBDIVISION WILL BE PROVIDED BY ON-SITE SEWAGE FACILITIES.
- MAXIMUM OF 20% IMPERVIOUS COVER PER LOT, OTHERWISE STORMWATER MANAGEMENT CONTROLS SHALL BE DESIGNED, CONSTRUCTED AND MAINTAINED BY OWNER. IF IMPERVIOUS COVER IS PROPOSED TO EXCEED MAXIMUM PERCENTAGE ALLOWED, CONTACT WILLIAMSON COUNTY FLOODPLAIN ADMINISTRATION TO REVIEW THE STORMWATER MANAGEMENT CONTROLS PROPOSED ON LOT.
- THIS DEVELOPMENT IS CONSIDERED EXEMPT FROM ON-SITE STORMWATER DETENTION CONTROLS BASED ON WILLIAMSON COUNTY SUBDIVISION REGULATION B11.1.2, WHICH STATES THAT A PROPOSED DEVELOPMENT MAY BE CONSIDERED EXEMPT FROM PROVIDING ON-SITE STORMWATER DETENTION IF THE PLAT HAS THREE OR LESS LOTS FOR SINGLE FAMILY RESIDENTIAL USE, WITH LESS THAN 20% IMPERVIOUS COVER PER LOT.
- EXCEPT AS MAY BE MODIFIED HEREON, THIS REPLAT IS SUBJECT TO ALL APPLICABLE PLAT NOTES AND RESTRICTIONS AS SET FORTH IN THE ORIGINAL PLAT OF PECAN CREEK ESTATES, AS RECORDED IN CABINET X, SLIDE 209 OF THE PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS.
- IT IS THE RESPONSIBILITY OF THE OWNER, NOT THE COUNTY, TO ASSURE COMPLIANCE WITH THE PROVISIONS OF ALL APPLICABLE STATE, FEDERAL AND LOCAL LAWS AND REGULATIONS RELATING TO THE PLATTING AND DEVELOPMENT OF THIS PROPERTY. THE COUNTY ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF REPRESENTATIONS BY OTHER PARTIES IN THIS PLAT. FLOODPLAIN DATA, IN PARTICULAR, WILL CHANGE OVER TIME AND THE CURRENT EFFECTIVE FLOODPLAIN DATA TAKES PRECEDENCE OVER FLOODPLAIN DATA REPRESENTED ON THIS PLAT. IT IS FURTHER UNDERSTOOD THAT THE OWNERS OF THE TRACT OF LAND COVERED BY THIS PLAT MUST INSTALL AT THEIR OWN EXPENSE ALL TRAFFIC CONTROL DEVICES AND SIGNAGE THAT MAY BE REQUIRED BEFORE THE STREETS IN THIS SUBDIVISION HAVE BEEN ACCEPTED FOR MAINTENANCE BY THE COUNTY.
- MAINTENANCE RESPONSIBILITY FOR DRAINAGE WILL NOT BE ACCEPTED BY THE COUNTY OTHER THAN THAT ACCEPTED IN CONNECTION WITH DRAINING OR PROTECTING THE ROAD SYSTEM. MAINTENANCE RESPONSIBILITY FOR STORM WATER MANAGEMENT CONTROLS WILL REMAIN WITH THE OWNER.
- THE LANDOWNER ASSUMES ALL RISKS ASSOCIATED WITH IMPROVEMENTS LOCATED IN THE RIGHT-OF-WAY OR ROAD WIDENING EASEMENTS. BY PLACING ANYTHING IN THE RIGHT-OF-WAY OR ROAD WIDENING EASEMENTS, THE LANDOWNER INDEMNIFIES AND HOLDS THE COUNTY, ITS OFFICERS AND EMPLOYEES HARMLESS FROM ANY LIABILITY OWING TO PROPERTY DEFECTS OR NEGLIGENCE NOT ATTRIBUTABLE TO THEM AND ACKNOWLEDGES THAT THE IMPROVEMENTS MAY BE REMOVED BY THE COUNTY AND THAT THE OWNER OF THE IMPROVEMENT SHALL BE RESPONSIBLE FOR THE RELOCATION AND/OR REPLACEMENT OF THE IMPROVEMENT.
- A CERTIFICATE OF COMPLIANCE IS HEREBY ISSUED FOR ALL LOTS WITHIN THIS SUBDIVISION. THIS CERTIFICATE OF COMPLIANCE IS VALID UNTIL SUCH TIME AS FEMA OR THE COUNTY REVISES OR NEWLY ADOPTS FLOODPLAIN BOUNDARIES IN THIS VICINITY.
- LOT 1-A AND 1-B SHALL ONLY USE A SINGLE SHARED DRIVEWAY. NO MORE THAN THREE RESIDENCES TOTAL SHALL BE SERVED BY THE SINGLE SHARED DRIVEWAY.
- IMPROVEMENTS WITHIN THE COUNTY ROAD RIGHT-OF-WAY INCLUDING, BUT NOT LIMITED TO, LANDSCAPING, IRRIGATION LIGHTING, CUSTOM SIGNS, IS PROHIBITED WITHOUT FIRST OBTAINING AN EXECUTED LICENSE AGREEMENT WITH WILLIAMSON COUNTY.
- ALL PUBLIC ROADWAYS AND EASEMENTS AS SHOWN ON THIS PLAT ARE FREE OF LIENS.
- ALL SIDEWALKS SHALL BE MAINTAINED BY EACH OF THE ADJACENT PROPERTY OWNERS.
- LOT 1-A MAY NOT BE FURTHER SUBDIVIDED.



26 WOODLAND LANE, ROUND ROCK, TEXAS 78664  
TEL: (512) 360-0012 TBPELS REGISTRATION #10194591

**LEGEND**  
● 1/2 INCH IRON ROD FOUND  
○ 5/8 INCH IRON ROD SET  
— BARBED WIRE FENCE

**ABBREVIATIONS**  
DRWC = DEED RECORDS OF WILLIAMSON COUNTY, TEXAS  
PRWC = PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS  
OPRWC = OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS

OWNER: MATTHEW AND KATHERINNE TOAVS  
3800 COUNTY ROAD 101  
TAYLOR, TEXAS 76574  
  
ACREAGE: 3.187 ACRES (138,805 SQ. FT.)  
  
NUMBER OF LOTS: 2  
  
SURVEY: PEDRO ZARZA SURVEY, A-14  
  
SUBMITTAL DATE: MARCH 8, 2022  
  
SURVEYOR: COREY JOSEPH HALL, RPLS  
KONTUR TECHNICAL, LLC.  
26 WOODLAND LANE  
ROUND ROCK, TEXAS 78664  
(512) 360-0012

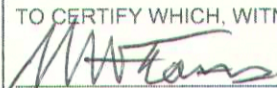
**REPLAT OF LOT 1, BLOCK 1, PECAN CREEK ESTATES  
BEING 3.187 ACRES AND CONSISTING OF 3 LOTS, BEING OUT OF THE  
PEDRO ZARZA SURVEY, ABSTRACT NO. 14, WILLIAMSON COUNTY, TEXAS**

**OWNER'S SIGNATURE BLOCK:**

STATE OF TEXAS §  
§ KNOW ALL MEN BY THESE PRESENTS;  
COUNTY OF WILLIAMSON §

I, MATTHEW TOAVS, co-owner of the certain 3.187 acre tract shown hereon and conveyed in a deed recorded in Document No. 2020046470 of the Official Public Records of Williamson County, Texas, and do hereby resubdivide, said tract as shown hereon, and do hereby consent to all plat note requirements shown hereon, and do hereby forever dedicate to the public the roads, alleys, rights-of-way, easements and public places shown hereon for such public purposes as Williamson County may deem appropriate. This subdivision is to be known as REPLAT OF LOT 1, PECAN CREEK ESTATES.

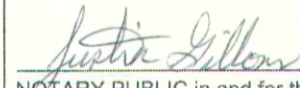
TO CERTIFY WHICH, WITNESS by my hand this 2nd day of August, 2022.

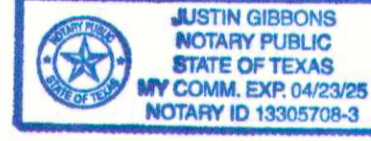
  
Matthew Toavs (owner)  
10001 FM 1331  
Thrall, TX 76578

THE STATE OF TEXAS §  
§  
COUNTY OF WILLIAMSON §

Before me, the undersigned, a notary public in and for said county and state, on this day personally appeared Justin Gibbons known to me to be the person whose name is subscribed to the foregoing instrument.

Given under my hand and seal of the office on this the 2nd day of August, 2022.

  
NOTARY PUBLIC in and for the State of Texas



**LIEN HOLDER:**

STATE OF TEXAS §  
§ KNOW ALL MEN BY THESE PRESENTS;  
COUNTY OF WILLIAMSON §

I, Andrea L. Bleau, Trustee, Lien Holder of the certain tract of land shown hereon and described in a deed recorded in Document No. 2020046470 of the Official Public Records of Williamson County, Texas, and do hereby consent to the plat of said tract as shown hereon, and do hereby join, approve and consent to all plat note requirements shown hereon, and do hereby dedicate to Williamson County the streets, alleys, rights-of-way, easements and public places shown hereon for such public purposes as Williamson County may deem appropriate. This subdivision is to be known as REPLAT OF LOT 1, PECAN CREEK ESTATES.

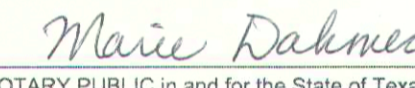
TO CERTIFY WHICH, WITNESS by my hand this \_\_\_ day of \_\_\_\_\_, 2022.


Andrea L. Bleau, Trustee (lien holder) MIRIAM SANCHEZ  
Hancock-McGill & Bleau, LLLP 1161 CR 394  
8016 Balcones Dr., #100 AUSTIN, TX 78734  
Austin, Texas-78734

THE STATE OF TEXAS §  
§  
COUNTY OF WILLIAMSON §

Before me, the undersigned, a notary public in and for said county and state, on this day personally appeared Miriam Sanchez known to me to be the person whose name is subscribed to the foregoing instrument.

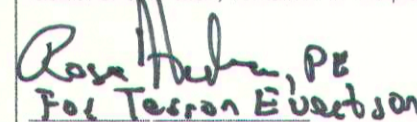
Given under my hand and seal of the office on this the 4 day of August, 2022.

  
NOTARY PUBLIC in and for the State of Texas



**WILLIAMSON COUNTY ENGINEER APPROVAL:**


Based upon the representations of the engineer or surveyor whose seal is affixed hereto, and after a review of the survey as represented by the said engineer or surveyor, I find that this plat complies with the requirements of Edwards Aquifer Regulations for Williamson County and Williamson County On-Site Sewerage Facility Regulations. This certification is made solely upon such representations and should not be relied upon for verifications of the facts alleged. The Williamson County Engineer's office and Williamson County disclaims any responsibility to any member of the public for independent verification of the representations, factual or otherwise, contained in this plat and the documents associated within it.

  
J. TERRON EVERTSON, PE, DR, CFM  
COUNTY ENGINEER

Date 8/11/2022

**911 ADDRESSING APPROVAL:**

Road name and address assignments verified this the 5<sup>th</sup> day of August, 2022 A.D.

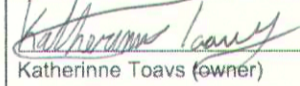
  
Teresa Baker  
Williamson County Addressing Coordinator

**OWNER'S SIGNATURE BLOCK:**

STATE OF TEXAS §  
§ KNOW ALL MEN BY THESE PRESENTS;  
COUNTY OF WILLIAMSON §

I, KATHERINNE TOAVS, co-owner of the certain 3.187 acre tract shown hereon and conveyed in a deed recorded in Document No. 2020046470 of the Official Public Records of Williamson County, Texas, and do hereby resubdivide, said tract as shown hereon, and do hereby consent to all plat note requirements shown hereon, and do hereby forever dedicate to the public the roads, alleys, rights-of-way, easements and public places shown hereon for such public purposes as Williamson County may deem appropriate. This subdivision is to be known as REPLAT OF LOT 1, PECAN CREEK ESTATES.

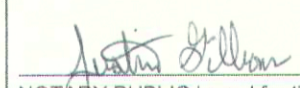
TO CERTIFY WHICH, WITNESS by my hand this 2nd day of August, 2022.

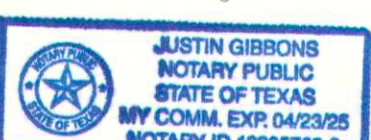
  
Katherine Toavs (owner)  
10001 FM 1331  
Thrall, TX 76578

THE STATE OF TEXAS §  
§  
COUNTY OF WILLIAMSON §

Before me, the undersigned, a notary public in and for said county and state, on this day personally appeared Justin Gibbons known to me to be the person whose name is subscribed to the foregoing instrument.

Given under my hand and seal of the office on this the 2nd day of August, 2022.

  
NOTARY PUBLIC in and for the State of Texas

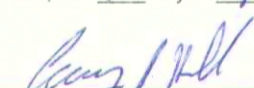


**SURVEYOR'S CERTIFICATION:**

That I, Corey Joseph Hall, Registered Professional Land Surveyor in the State of Texas, do hereby certify that this plat is true and correctly made from an actual survey made on the ground of the property legally described hereon, and that there are no apparent discrepancies, conflicts, overlapping of improvements, visible utility lines of roads in place, except as shown on the accompanying plat, and that the corner monuments shown thereon were properly placed under my personal supervision in accordance with the subdivision regulations of Williamson County.

THIS TRACT IS NOT LOCATED WITHIN THE EDWARDS AQUIFER RECHARGE ZONE.

TO CERTIFY WHICH, WITNESS my hand and seal at Round Rock, Williamson County, Texas, this 1st day of AUGUST, 2022.

  
Corey Joseph Hall  
Registered Professional Land Surveyor  
No. 6362 State of Texas

**WILLIAMSON COUNTY COMMISSIONERS' COURT:**

STATE OF TEXAS §  
§ KNOW ALL MEN BY THESE PRESENTS;  
COUNTY OF WILLIAMSON §

I, Bill Gravell, Jr., County Judge of Williamson County, Texas, do hereby certify that this map or plat, with field notes hereon, for a subdivision having been fully presented to the Commissioners' Court of Williamson County, Texas, and by the said court duly considered, were on this day approved and that this plat is authorized to be registered and recorded in the proper records of the County Clerk of Williamson County, Texas.

Bill Gravell, Jr., County Judge  
of Williamson County, Texas

By: \_\_\_\_\_ Date: \_\_\_\_\_

**WILLIAMSON COUNTY CLERK:**

STATE OF TEXAS §  
§ KNOW ALL MEN BY THESE PRESENTS;  
COUNTY OF WILLIAMSON §

I, Nancy Rister, Clerk of the County Court of said County, do hereby certify that the foregoing instrument in writing, with its certificate of authentication was filed for record in my office on the \_\_\_ day of \_\_\_\_\_, 20\_\_ A.D., at \_\_\_ o'clock, \_\_\_.M., and duly recorded this day of \_\_\_\_\_, 20\_\_ A.D., at \_\_\_ o'clock, \_\_\_.M., in the Official Public Records of said County in Instrument No. \_\_\_\_\_.

TO CERTIFY WHICH, WITNESS my hand and seal at the County Court of said County, at my office in Georgetown, Texas, the date last shown above written.

Nancy Rister, Clerk County Court  
of Williamson County, Texas

By: \_\_\_\_\_, Deputy



26 WOODLAND LANE, ROUND ROCK, TEXAS 78664  
TEL: (512) 360-0012 TBPELS REGISTRATION #10194591

**Commissioners Court - Regular Session**

36.

**Meeting Date:** 08/23/2022

VA Donation BA Rev 8.23.22

**Submitted For:** Melanie Denny

**Submitted By:** Melanie Denny, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional revenues for Veterans Services Donations.

**Background**

Donation is given to Veteran Services yearly by the 10th District American Legion. Jay Jernigan who is the district commander gave an amount of \$900 in support of Veterans who are in need of immediate financial assistance.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
	0100.0000.367400	Donations	\$900.00

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Melanie Denny

Final Approval Date: 08/17/2022

**Reviewed By**

Becky Pruitt

**Date**

08/17/2022 02:26 PM

Started On: 08/17/2022 12:25 PM

**Commissioners Court - Regular Session**

37.

**Meeting Date:** 08/23/2022

VA Donation BA Exp 8.23.22

**Submitted For:** Melanie Denny**Submitted By:** Melanie Denny, County Auditor**Department:** County Auditor**Agenda Category:** Regular Agenda Items**Information****Agenda Item**

Discuss, consider and take appropriate action on an order declaring an emergency and a grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional expenditures for Veterans Service Donations.

**Background**

Donation is given to Veteran Services yearly by the 10th District American Legion. Jay Jernigan who is the district commander gave an amount of \$900 in support of Veterans who are in need of immediate financial assistance.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
	0100.0405.003670	Use of Donations	\$900.00

**Attachments***No file(s) attached.***Form Review****Inbox**

County Judge Exec Asst.

Form Started By: Melanie Denny

Final Approval Date: 08/17/2022

**Reviewed By**

Becky Pruitt

**Date**

08/17/2022 02:27 PM

Started On: 08/17/2022 12:26 PM

**Commissioners Court - Regular Session**

**38.**

**Meeting Date:** 08/23/2022

Budget Amendment for Capital Projects in Non-Departmental

**Submitted By:** Tomika Lynce, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on an order declaring an emergency and grave necessity due to unforeseeable circumstances and approve a budget amendment to acknowledge additional expenditures for non-departmental.

**Background**

This action is necessary to increase the FY22 Capital Improvement Program from cash ending reserves. These funds will assist in finishing P315 (River Ranch County Park). Any funds received from insurance, related to this project, will be deposited back into the General Fund cash ending reserves.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
	0100.0409.000777	Transfer to Capital Project	\$4,717,511.54

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Tomika Lynce

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:57 AM

Started On: 08/10/2022 09:02 AM

**Commissioners Court - Regular Session**

39.

**Meeting Date:** 08/23/2022

2013 Park Bond Transfer

**Submitted By:** Tomika Lynce, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

---

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving a 2013 Park Bond transfer to move \$75,000 from P500 (2013 Park Non-Departmental) to P315 (River Ranch County Park).

**Background**

This transfer is necessary to finish P315 (River Ranch County Park).

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Tomika Lynce

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:59 AM

Started On: 08/17/2022 10:41 AM

**Commissioners Court - Regular Session**

40.

**Meeting Date:** 08/23/2022

2019 Park Bond Transfer

**Submitted By:** Tomika Lynce, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving a 2019 Park Bond Transfer to close P342 (Bagdad/CR 279 San Gabriel Parkway to Jinks Branch) and move the remaining amount of \$3,000,000 to P315 (River Ranch County Park) and to close P569 (River Ranch Support Amenities) and move the remaining amount of \$1,300,000 to P315 (River Ranch County Park).

**Background**

This transfer is necessary to close P342 (Bagdad/CR 279 Gabriel to Jinks) and P569 (River Ranch Support Amenities), as well as to move funds into P315 (River Ranch County) and finish out the project.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Tomika Lynce

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:57 AM

Started On: 08/10/2022 07:57 AM

**Commissioners Court - Regular Session**

41.

**Meeting Date:** 08/23/2022

Approval of Amendment #1 to Contract for RFP #22RFP98 Construction Manager At Risk (CMAR)

**Submitted For:** Joy Simonton

**Submitted By:** Gretchen Glenn, Purchasing

**Department:** Purchasing

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action to approve Amendment #1 for the Construction Manager At Risk (CMAR) contract for River Ranch County Park Completion Project under RFP #22RFP98, with Chasco Constructors, LTD., LLC, increasing the CMAR's fee to \$1,177,193.00 and authorizing the execution of the amendment. Funding source P315

**Background**

RFP #22RFP98 was awarded to Chasco Constructors, LTD, LLC., during the 5/24/2022 Commissioners' Court meeting under agenda Item #28. This amendment to the original contract reflects a change to the CMAR fee from \$550,485.00 to \$1,177,193.00 due to increased pricing of materials, services, and fees since originally awarded. The funding source is P315 and point of contact is Trenton Jacobs.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

Amendment 1

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Gretchen Glenn  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 09:50 AM  
08/18/2022 10:02 AM  
Started On: 08/17/2022 11:06 AM

**CONTRACT AMENDMENT NO. 1  
TO  
CONTRACT FOR CONSTRUCTION MANAGER AT  
RISK PROJECT DELIVERY  
FOR  
RIVER RANCH COUNTY PARK CLOSEOUT PROJECT**

This Contract Amendment No. 1 to Contract for Construction Manager at Risk Project Delivery for River Ranch County Park Closeout Project (“Amendment No. 1”) is by and between Williamson County, Texas, a political subdivision of the State of Texas, (the "County") and Chasco Constructors, Ltd., L.L.C. (the “CMAR”).

**RECITALS**

**WHEREAS**, the County and the CMAR previously executed that certain Contract for Construction Manager at Risk Project Delivery for River Ranch County Park Closeout Project (the “Contract”), being dated effective May 24, 2022, wherein CMAR agreed to perform construction manager at risk services in connection with the River Ranch County Park Closeout (“Project”);

**WHEREAS**, roads, drainage systems, building elements and other features were constructed in non-compliance with construction documents by the original construction contractor that was contracted to construct the River Ranch County Park;

**WHEREAS**, the County obtained design services for the remedy, repair and construction of the Project and provided CMAR with construction documents following execution of the Contract setting out the necessary remedy, repair and construction work for the Project;

**WHEREAS**, it has now become necessary to amend the CMAR’s Fee, which includes general conditions costs, in order for CMAR to fully perform the work described in the construction documents for the Project; and

**WHEREAS**, it has become necessary to modify and amend the Contract in accordance with the provisions thereof.

**AGREEMENT**

**NOW, THEREFORE**, premises considered, the County and the CMAR agree that the Contract is amended and modified as follows:

**I. Subsection 5.1.1 – CMAR’s Fee shall be amended as follows:**

### 5.1.1 CMAR's Fee:

CMAR's Fee shall be a fixed sum of One Million One Hundred Seventy-Seven Thousand One Hundred Ninety-Three and No/100 Dollars (\$1,177,193.00), which is comprised of the following:

- .1 CMAR's fees for construction phase services other than for self-performed construction work;
- .2 CMAR Overhead and Profit;
- .3 Rental charges and repair assessments for temporary facilities and rental equipment, and not customarily owned by construction workers that are provided by CMAR at the site and costs of transportation, installation, minor repairs, dismantling, and removal;
- .4 Office Expenses**  
Courier Service, postage, expressage;
- .5 Temporary Utilities**  
Mobilization and demobilization, electric service (including field office trailers), water service (including field office trailers), sanitary holding tank and portable toilets, gas, heat and ventilation, construction facilities and services, construction fencing, storage trailers, dewatering (not including subsurface water intrusion), weatherization, winterization, fire protection, IT, site lighting, construction roads, temporary construction parking, clean-up, dumpsters, signage, safety, audit, record storage;
- .6 Taxes, Insurance, and Fees**  
Worker's compensation insurance, builder's risk insurance, insurance deductibles, liability and property insurance for the project, automobile insurance, performance and payment bonds, legal fees, preconstruction phase services fee, construction phase services fee, overhead and profit;
- .7 Construction Management Labor**  
Payroll tax fringes, construction management labor (except for self-performed work), badging, drug testing, safety officer, QA/QC manager, senior project manager, project manager, project engineer, senior superintendent, superintendent, vehicles and fuel for supervisory personnel;
- .8 General Construction Debris Removal**  
Costs of removal of general construction debris from the site of the Work and its proper and legal disposal;
- .9 Construction Survey Layout**  
Layout crew and licensed survey layout;
- .10 Project Close-out**  
Close-out documents, as-built drawings, product warranties, commissioning assistance, and turnover management.

## II. Terms of Contract Control and Extent of Amendment No. 1

All other terms of the Contract and any prior amendments thereto, if any, which have not been specifically amended herein shall remain the same and shall continue in full force and effect.

IN WITNESS WHEREOF, the County and the CMAR have executed this Amendment No. 1, in duplicate, to be effective as of the date of the last party's execution below.

**CMAR:**

**Chasco Constructors, Ltd., L.L.C.**

By: 

Printed Name: Anthony J. Glace

Title: Vice President

Date: August 15, 2022

**COUNTY:**

**Williamson County, Texas**

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_, 20\_\_\_\_

**Commissioners Court - Regular Session**

**42.**

**Meeting Date:** 08/23/2022

Approval GMP with Chasco Constructors, Ltd, LLC, for RFP #22RFP98 the River Ranch Park Closeout

**Submitted For:** Joy Simonton

**Submitted By:** Gretchen Glenn, Purchasing

**Department:** Purchasing

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take any appropriate action to approve the Guaranteed Maximum Price (GMP) for the River Ranch Park Closeout project RFP #22RFP98 with Chasco Constructors, LTD., LLC, in the amount of \$10,880,973.00 and authorizing the execution of the agreement. Funding source P315.

**Background**

The Guaranteed Maximum Price (GMP) is for the River Ranch Park Closeout #22RFP98 awarded to Chasco Constructors Ltd, LLC on the 5/24/22 agenda item #28 to complete the work approved for the above referenced project. The funding source is P315 and point of contact is Trenton Jacobs.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

GMP Proposal

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Gretchen Glenn  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 09:46 AM  
08/18/2022 10:02 AM  
Started On: 08/17/2022 11:34 AM



## **GUARANTEED MAXIMUM PRICE PROPOSAL**

**Submittal #1**

**August 15, 2022**

**River Ranch County Park Completion**

**Bid Package 1**

- **COMPLETION, CORRECTION AND/OR REPAIR OF MULTIPLE AREAS OF WORK AT THE WILLIAMSON COUNTY RIVER RANCH COUNTY PARK NEAR LIBERTY HILL TEXAS**

**Project Number P315**





**Guaranteed Maximum Price Proposal  
River Ranch County Park Completion  
Bid Package 1 – Corrections and Repairs**



**August 15, 2022**

**Table of Contents**

<b>Tab 1:</b>	<b>Exhibit A – GMP Proposal.....</b>	<b>1-2</b>
<b>Tab 2:</b>	<b>Executive Project Summary.....</b>	<b>3-4</b>
<b>Tab 3:</b>	<b>Project Team.....</b>	<b>5-20</b>
<b>Tab 4:</b>	<b>List of Documents.....</b>	<b>21-26</b>
<b>Tab 5:</b>	<b>Qualifications &amp; Clarifications.....</b>	<b>27-38</b>
<b>Tab 6:</b>	<b>GMP Proposal Cost Breakdown.....</b>	<b>39-68</b>
<b>Tab 7:</b>	<b>Master Project Schedule.....</b>	<b>69-69</b>

**Exhibit A – GMP Proposal**

## EXHIBIT A

### GUARANTEED MAXIMUM PRICE PROPOSAL

Chasco Contractors, Ltd., LLC ("CMAR") hereby submits to Williamson County, Texas ("County") for the use and benefit County pursuant to the provisions of the Contract for Construction Manager at-Risk Project Delivery dated 05/24/2022 ("Contract"), a Guaranteed Maximum Price ("GMP") proposal for the construction of **River Ranch County Park Completion**, ("Project"), based on the Contract Documents (as defined by the Contract) developed for the Project, as follows:

#### 1. Cost of the Work

A not-to-exceed amount for the Cost of the Work pursuant to the Contract:

**Nine Million Seven Hundred Three Thousand Seven Hundred Eighty Dollars (\$ 9,703,780.00 )**

#### 2. CMAR's Fee

A fixed sum fee for CMAR's Fee pursuant to the Contract:

**One Million One Hundred Seventy-Seven Thousand One Hundred Ninety-Three Dollars (\$ 1,177,193.00 )**

#### 3. Total GMP

The total sum of the above **Items 1 through 2**, as set forth below, is the GMP which the CMAR hereby guarantees to County for constructing the Project complete, in place, and operational in accordance with the Contract Documents. All attached breakdowns shall total this GMP amount.

**Ten Million Eight Hundred Eighty Thousand Nine Hundred Seventy Three Dollars (\$ 10,880,973.00 )**

CMAR hereby guarantees to County not to exceed the GMP amount, subject to additions or deductions as provided in the Contract Documents. Except for additions or deductions as provided in the Contract Documents, costs which would cause the GMP to be exceeded shall be paid by CMAR without reimbursement by County.

#### 4. Contract Time

The date for achieving Substantial Completion of the Project shall be **Three Hundred Thirty-Five ( 335 ) calendar days** from the Notice to Proceed with Construction.

#### 5. Withdrawal of GMP Proposal

This GMP Proposal may not be withdrawn for a period of **ninety (90) calendar days** from the date of receipt by County.

#### 6. Liquidated Damages

CMAR further agrees to pay, as Liquidated Damages, to County the sum of **Seven Hundred Fifty Dollars (\$ 750) per calendar day** for failure to complete the work within the Contract Time in accordance with the Contract.

**7. Owner's Contingency**

A not-to-exceed amount for the Owner's Contingency stated herein for reference:

**Five Hundred Forty-Four Thousand Forty-Nine Dollars (\$ 544,049.00 )**

All terms and conditions of the Contract are hereby adopted and incorporated into this GMP Proposal. Any exceptions to, or modifications of, the terms and conditions of the Contract shall not be effective unless they are expressly stated and conspicuously identified in this GMP Proposal and are specifically accepted and approved by County. Otherwise, proposed revisions or modifications to the language, terms, or conditions of the Contract will not be accepted.

BY SIGNING BELOW, CMAR and County have executed and bound themselves to this Guaranteed Maximum Price (GMP) Proposal.

**CMAR:**

Chasco Contractors, Ltd., LLC

By:  \_\_\_\_\_  
Signature

Anthony J. Glace  
\_\_\_\_\_  
Printed Name

Vice President  
\_\_\_\_\_  
Title

Date Signed: August 15, 2022  
\_\_\_\_\_

**COUNTY:**

Williamson County, Texas

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

Date Signed: \_\_\_\_\_

**Executive Project Summary**

## **TAB 2 - Executive Project Summary**

### **Project Summary**

The scope of work included in this GMP Proposal includes completion, correction and/or repair of multiple areas of work at the River Ranch County Park near Liberty Hill Texas as per completion documents prepared by the Design Workshop and their consultants. The scope of work is expected to include all items of work that have been identified and documented in the Remedy Plans, logs and notes prepared by the Design Team and Williamson County. The goal of the project is to complete construction of the park and repair or correct any substandard work so that upon completion and close-out, all elements of the park are functional and in accordance with acceptable construction standards, the project specifications, and requirements of Williamson County.

Park buildings that will undergo completion, correction and/or repairs include:

- Park Headquarters Building
- Day Use Pavilion
- Bathhouse
- Maintenance Building
- Pit Toilets

Site and Civil Improvements include but are not limited to:

- Site Demolition
- Excavation
- Embankment
- Haul-off
- Subgrade Preparation
- Base and Paving
- Grading
- Rock Rip Rap
- Drainage and Drainage Structures
- Trench Drains
- Storm Sewer Lines
- Rock Gabions
- Concrete Sidewalks
- Granite Trails
- Topsoil
- Landscape and Irrigation
- Miscellaneous Electrical Work
- Signage

### **Existing Structures and Site Conditions**

All major elements of this project are currently in place, but many areas in the park cannot be used until they are modified or completed to be functional and code compliant. The work will be phased to allow for completion of various areas to open the park to the public as soon as practical.

The Site and Civil Elements of the Project have been identified as follows:

- Main Drive - Intersection
- Trail Area - Low Water Crossing
- HQ Building Area
- HQ Pond
- RV Loop Improvements
- Maintenance Yard
- Stockpile Removal/Regrade Area-Landscape
- Equestrian Area
- Trail Head Parking Lot
- Day Use Center
- Camping Parking Lot Area
- Entry Landscaping
- Site Nature Trails - 2980 LF
- Misc. Landscape & Irrigation

#### **Schedule**

- Notice to Proceed is expected to be issued on or about August 24, 2022, with on-site mobilization beginning on or about September 1, 2022.
- Substantial Completion is expected by July 31, 2023

## **Project Team**

## TAB 3 – Project Team

Chasco's project team is as follows:

- Bill Bambrick – Vice President, Sr. Project Manager – Primary Management Contact  
Office: 512-244-0600 x 122  
Cell: 512-848-3327  
Email: [bill@chasco.com](mailto:bill@chasco.com)
  
- David Mireles – Project Superintendent  
Office: N/A  
Cell: 361-438-6906  
Email: [david.mireles@chasco.com](mailto:david.mireles@chasco.com)
  
- Scott Badgett – Vice President, Pre-Construction Manager/Estimating Support  
Office: 512-244-0600 x 111  
Cell: 512-844-6395  
Email: [scott@chasco.com](mailto:scott@chasco.com)
  
- Rick Risener – Chief Civil Estimator/Estimating Support  
Office: 512-244-0600 x 134  
Cell: 512-848-3342  
Email: [rick@chasco.com](mailto:rick@chasco.com)
  
- Jonathan Escalante – Safety Director  
Office: 512-244-0600 x 135  
Cell: 512-848-3636  
Email: [jonathan@chasco.com](mailto:jonathan@chasco.com)
  
- Chuck Glace – President/Executive Support  
Office: 512-244-0600 x 118  
Cell: 512-848-3315  
Email: [chuck@chasco.com](mailto:chuck@chasco.com)
  
- Charles King – Vice President/CFO/Executive Support  
Office: 512-244-0600 x 132  
Cell: 512-431-6343  
Email: [charlesk@chasco.com](mailto:charlesk@chasco.com)
  
- Craig Hunter, CPA – Controller/Accounting Support  
Office: 512-244-0600 x 114  
Cell: 512-964-8447  
Email: [craig.hunter@chasco.com](mailto:craig.hunter@chasco.com)

Resumes are attached



# Wilco River Ranch County Park Completion

**Project Design Team**  
DESIGNWORKSHOP

**Construction Manager**  
**Chasco Constructors**  
Round Rock, TX

**Executive Support**  
Chuck Glace, President  
Charles King, Vice President & CFO  
Craig Hunter, CPA Controller

**Consultants / Engineers**

**Pre-Construction Team**  
Manager of Pre-Construction Services and Building Estimator  
Scott Badgett  
Civil Estimator  
Rick Risener

- Estimates
- Budget
- Schedule
- Value Management
- Staging / Logistics
- Identify / Purchase Long-lead Items
- Pre-qualify Subcontractors
- Evaluate Constructability Issues

**Construction Team**  
Project Manager  
Bill Bambrick  
Project Superintendent  
David Mireles  
Safety Director  
Jonathan Escalante

**Subcontractors / Suppliers**

- Site Management
- Schedule
- Cost Control
- Safety
- Punch List



# RESUMÉ



## **Bill Bambrick**

VP & Senior Project Manager

### **Education**

Drake University 1976

University of Houston 1977

Austin Community College 1987

### **Work History and Background**

Bill has over 45 years in the construction industry spending the last 34 years with Chasco Constructors. As Vice President and Senior Project Manager Bill has extensive experience in all areas of construction including commercial and industrial buildings, Class A office, site work, utilities, bridges, roads & heavy/highway and airport work. He is very experienced with alternative delivery methods including CMR and Design/Build.

### **Project Experience**

- The Wilco Annex is a two story 60,000 SF office building for Williamson County, TX. The building is situated on a sloping site of very fat clay, so the slab was constructed as a structural pan slab with drilled piers with a perimeter grade beam to provide a voided crawl space. The two-story building is structural steel, the second floor is concrete on metal decking. The exterior of the building is finished with several different types of materials. There are two machine room-less elevators. The JP courtroom includes the judge's bench, jury seating, court reporter and witness stand along with full gallery seating. Included in the building are many areas that required high security with a wide assortment of protection, identification, surveillance and detection devices to ensure the safety of County employees and visitors. Chasco self-performed all site work, utilities and concrete work and the project was completed on schedule and under budget.



- Celebration Church is a new 90,000 SF church recently constructed in Georgetown, TX. The facility has large childcare wing of 60,000 SF. The remaining 30,000 SF of the building includes the narthex (entry/ vestibule) and sanctuary. The narthex includes a bookstore and the "Blend", a "bistro style" coffee service area that also serves premade snack items. The sanctuary accommodates seating for over 2,600 guests and incorporates a state-of-the-art audio/visual system. The project had a 13-month schedule, but was completed early, in 12 months, despite having over 40 rain days.



- Lexus of Lakeway, Austin, TX - The Lexus of Lakeway project was an extremely high-end car dealership built in Lakeway, Texas. This is the first car dealership allowed to be built within the City of Lakeway. The \$21 million project consisted of a three-level main building of 86,000 SF, an 11,000 SF carwash/make ready building and all the associated site work.



# RESUMÉ (continued)

Bill Bambrick, VP & Senior Project Manager

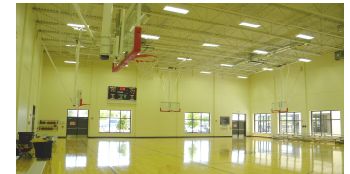
- Chasco Family YMCA, Round Rock: 18,160 sf masonry and structural steel facility including an eight-lane junior Olympic indoor pool, therapy pool, hot tub, lazy river, vortex pool, water slide, splash pad, sauna, locker rooms with showers, family changing rooms and a 2,800-sf operable skylight. The project included demolition of a portion of the existing building while the remaining facility was operational.



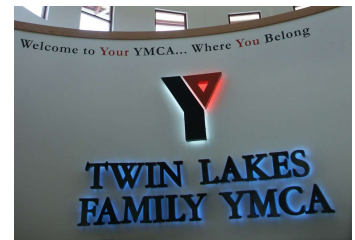
- Georgetown Recreation Center, Georgetown, TX: 67,952 SF of new construction and renovation to the existing occupied and fully operational Rec. Center. Scope of work included a gymnasium, multi-purpose & meeting rooms, elevated track, indoor & outdoor pools with water features, restroom & shower facilities, site utilities, detention pond and concrete construction. CM-at-Risk delivery.



- Round Rock YMCA Gymnasium, Round Rock, TX: A 7,437 sf masonry and structural steel facility including full court and half court basketball goals, volleyball court and elevator. Total estimated project cost is \$1.2 Million. CM-at-Risk delivery.



- Twin Lakes YMCA, Cedar Park: A 36,400 sf tilt wall and structural steel facility including a gymnasium, work out facilities, locker rooms with showers, daycare, administrative offices and meeting rooms. The project also included an outdoor “fun pool” with many water features and a pool house. Parking facilities for the YMCA were simultaneously constructed under a separate contract with Williamson County. Combined project cost was \$5.3 Million. CM-at-Risk delivery.



- Hutto Family YMCA, Hutto, Texas: Chasco Constructors was the Construction Manager for the construction of the 30,000 sf Hutto Family YMCA facility in Hutto, Texas. The project consists of a natatorium, locker rooms, work out and aerobics areas as well as offices. Chasco provided a complete pre-construction program for this project to assist the YMCA and the City of Hutto with budgeting and constructability management in order to maximize the City’s budget while allowing the project to achieve all of the original programming goals for both the City and the YMCA.



## References

Mr. Jeff Andresen, CEO  
YMCA of Greater Williamson County  
512-801-7736

Ms. Susan McFarland, AIA  
Susan McFarland, Architect  
512-288-3001

Ms. Barbara Garrett  
Garrett Consulting Services  
615-394-4977

Tony Prete, PE  
Waeltz & Prete, Inc.  
512-505-8953

# RESUMÉ



## *Dave Mireles*

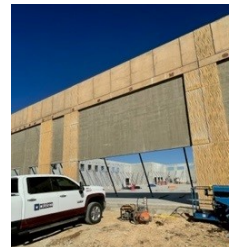
Project Superintendent

### Work History and Background

Dave Mireles has 15 years of solid construction superintendent experience in commercial and industrial projects. His diverse background includes construction of fire stations, refineries facilities, concrete structures, structures steel and site utility work. Experience includes CM-at-Risk, Design/Build and fast-track projects, cast-in-place frame structures, pre-cast structures, structural framed, pile driving and tilt wall buildings, as well as all civil site work including earthwork, concrete paving, and asphalt. Dave's key responsibility is the coordination and management of all on-site activities.

### Project Experience

- Leander Fire Station #1, Leander, TX – \$4.5 million CMAR contract consisting of a new one-story fire station on San Gabriel Parkway near W. Broade St. in Leander, TX. The building is approximately 12,155 sf. With three (3) apparatus bays, 12 dorm rooms, fitness and locker rooms, work rooms, living/day rooms, gear and equipment storage, a full commercial kitchen and required support space.
- L.E. Lott Building, Georgetown, TX - \$1.2 million Design/Build project for Williamson County. Work consisted of the demolition and renovation of an existing building, re-building the entire electrical system, and modifying the plumbing systems to fit the needs of a new client. The entire project had to be finished in under six weeks. Chasco completed all work on time and within the approved budget.
- New TXDOT Headquarters Building, Austin, TX – Managed and coordinated construction of foundations, concrete and tiltwall panels for a 160,000-sf warehouse and 80,000-sf laboratory building. Coordinated and managed construction of main transformer building working alongside multiple subcontractors.
- Williamson County Expo Center, Taylor, TX – Add a new Tarmac to increase parking and accommodate Expo Center events. Widen and lengthen Main Arena to increase performance area, including a perimeter stem wall for dirt control, reconfiguring bleachers for box seating and ADA compliance and providing new steel rails. Reconstruct the Expo Center Breezeway structure and roof that had collapsed in the winter storm of 2020.



## ▪ **RESUMÉ** (continued)

*Dave Mireles, Project Superintendent*

- Voestalpine Portland, TX – civil superintendent for a \$33 million contract to perform 33,000 yards of concrete work vertical construction concrete structures building total of 12 structures building 9 out of the 12 held water fast track project complete on time.
- TexStar Fractionator – Corpus Christi, TX  
Civil Superintendent & Cost Controls for a \$26 Million contract to construct 40% of a new natural gas fractionator at Lyondell refinery. Scope included civil, piping, structural, electrical, and instrumentation.
- Seadrift Coke, LP – Seadrift, TX Civil Superintendent responsible for providing civil and piping work for completion of Mott processing plant project. Supervised installation of a new DAF unit, replacement of 2 bag house facilities, Green Coke crusher, and several other projects. Also assisted in cost estimating and cost controls.
- Drake Cement – Drake, AZ Assistant Superintendent in support of \$140 Million contract for the turnkey installation of this “green field” cement plant. The scope of work for this project included all foundations for all areas of the plant, including the installation of primary rock crushing facility at the quarry and the erection of overland conveyor from the quarry to raw processing area (3,250 ft), blending silo, preheat tower (330 ft tall), kiln, clinker cooler, clinker storage dome, conveyors, cement storage silo, and load out facilities for truck and rail.
- Gulf Marine Fabricators – Ingleside, TX Civil Superintendent for the construction of a grass-roots graving dock. Project included 1,131 20” pipe and 20” pre-stressed concrete piles to support a relieving platform. The project also including driving 1,900lf of AZ36 sheet piles, 65 feet in length, excavating in excess of 400,000cy of material and placement of more than 25,000 cy of concrete. This was a fast-tracked project that was completed on schedule.
- City of Corpus Christi – Corpus Christi, TX Civil Superintendent for \$12 Million reconstruction of the Corpus Seawall. Project consisted of the installation of 5000 LF of sheet pile wall, concrete caps, and repair.

## **References:**

Bill Gardner, CFE, EMT-P  
Fire Chief/Emergency Mgmt. – Homeland Security Coord.  
Leander Fire Department  
Office- (512) 528-1664

Michael Owens  
CCC Group Inc.  
Regional Manager  
(O) 361-289-5155  
(C) 210-867-9039

## RESUMÉ



### **Scott Badgett**

Vice President – Building Estimating / Pre-Construction Services

#### **Education**

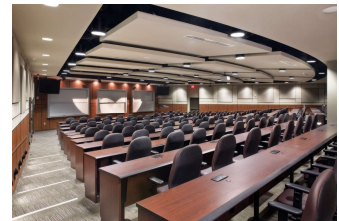
University of Texas  
BS, Civil Engineering

#### **Work History and Background**

Scott has over 45 years of solid construction management experience in commercial, institutional and industrial projects. His diverse background includes construction of high security and high-tech facilities, renovation and construction of healthcare facilities, churches, schools, office buildings, manufacturing and retail facilities. Experience includes Design/Build and fast-track projects, cast-in-place frame structures, pre-cast structures and tilt wall buildings. Scott's key responsibility is the coordination and management of the entire process from pre-construction through close-out. Scott has been with Chasco for nineteen years.

#### **Project Experience**

- Texas A&M Health Science Center – Phase I Texas A&M Health Science Center and Medical School Round Rock, TX – a \$42.3 million 164,000 SF 4-story building containing classrooms, lecture halls, administration areas, public clinics, laboratories, and a simulated hospital training floor. Chasco performed, all site work, utilities, and site/building concrete. CM-at-Risk delivery.
- The Wilco Georgetown Annex is a two story 60,000 SF office building for Williamson County, TX. The two-story building is structural steel, the second floor is concrete on metal decking. The exterior of the building is finished with several different types of materials. Chasco performed, all site work, utilities, and site/building concrete. CM-at-Risk delivery.
- Chasco Family YMCA, Round Rock: 18,160 sf masonry and structural steel facility including an eight-lane junior Olympic indoor pool, therapy pool, hot tub, lazy river, vortex pool, water slide, splash pad, sauna, locker rooms with showers, family changing rooms and a 2,800-sf operable skylight. The project included demolition of a portion of the existing building while the remaining facility was operational. Parking facilities for the YMCA were simultaneously constructed under the same contract. CM-at-Risk delivery.
- Williamson County Precinct 1 Annex and EMS Building – construction of 2 buildings with E.I.F.S. and stone veneer with complete interior finish out. Annex building was 27,660 SF and the EMS building was 6,470 SF. Project was completed early and under budget. (\$6.3 million CM-at-Risk delivery).



## **R E S U M É** (continued)

Scott Badgett

Vice President – Building Estimating / Pre-Construction Services

- City of Round Rock Sports Center – Round Rock, TX – 80,000 square foot sports center with 6 basketball/12 volleyball courts and 9 multi-purpose rooms with seating for up to 1,700 fans. Chasco self-performed all site work, utilities, site concrete, building concrete and tilt wall panels for this project.



- Georgetown Recreation Center – Georgetown, TX – 67,952 SF of new construction and renovation to the exiting occupied and fully operational Rec. Center. Scope of work included a gymnasium, multi-purpose & meeting rooms, elevated track, indoor & outdoor pools with water features, restroom & shower facilities, site utilities, detention pond and concrete construction. CM-at-Risk delivery.



- Great Oaks Elementary School, Round Rock, Texas – 6.0 million, 70,000 SF elementary school for RRISD. Project included all site development, utilities and detention pond.
- Westwood High School Science Wing Addition, Round Rock, Texas – 5.5 million two-story addition to existing high school. Included pre-cast wall panels to match existing facility. Project was constructed in the middle of the occupied campus with minimal impact to ongoing operations.
- Lampasas Middle School, Lampasas, TX – \$6.0 million two-story middle school. Full cafeteria, gymnasiums and all related site facilities.

### **References**

Mr. Bo Spencer, AIA  
Spencer-Pierce Architecture, Inc.  
512-388-0677

Mr. Dale Butler, Facilities Director  
Williamson County, TX  
512-943-1609

Mr. Jeff Andresen, President and CEO  
YMCA Greater Williamson County  
512-615-5530

## R É S U M É



### ***Rick Risener***

Chief Civil Estimator

### **Education**

Abilene Christian University

### **Work History and Background**

Rick has over 20 years of experience in residential, commercial, airport, heavy highway and civil construction. Rick has worked on projects that vary from pedestrian, vehicular, and railway bridges, public and private roadways, concrete and earthen dams, public parks and trail systems, subdivision infrastructure, site and pipeline utilities, site grading and site concrete work, single building and strip retail, multi-story office and medical buildings, pre-cast and cast-in-place concrete garages, and custom home building. Rick has been with Chasco for thirteen years.

### **Project Experience**

- Celebration Church is a new 90,000 SF church recently constructed in Georgetown, TX. The facility has large child care wing of 60,000 SF. The remaining 30,000 SF of the building includes the narthex (entry/ vestibule) and sanctuary. The narthex includes a book store and the "Blend", a "bistro style" coffee service area that also serves premade snack items. The sanctuary accommodates seating for over 2,600 guests and incorporates a state of the art audio/visual system.



- Lexus of Lakeway, Austin, TX - The Lexus of Lakeway project was an extremely high-end car dealership built in Lakeway, Texas. This is the first car dealership allowed to be built within the City of Lakeway. The \$21 million project consisted of a three-level main building of 86,000 SF, an 11,000 SF carwash/make ready building and all the associated site work.




- Twin Lakes YMCA Natatorium, Teen Center & Aerobics Room – Owner – The YMCA of Greater Williamson County – CM at Risk contract. This expansion is the second phase of a project initially built in 2004 and made possible by a partnership between Williamson County and the YMCA of Greater Williamson County. This phase added a natatorium, a teen center, an aerobics room and a Cardio Theater. The natatorium houses multiple indoor pools, including a main pool with lap lanes, a splash pad area for small children and a two-story waterslide for the larger kids. Additionally, a warm water therapy pool, a hot tub/spa and a dry sauna were installed for the adults to relax in.



## R É S U M É (continued)

Rick Risener  
Chief Civil Estimator

- Cedar Park Events Center, Cedar Park, TX – A 100,000 SF Multi-Function Sporting and Events Center. This project included the concrete foundation, upper level concrete slabs, equipment footings and foundations, and approximately 40 acres of site concrete with many areas that required special finishes. 
- Barton Creek Section 101 ACFT Treated Effluent Storage Pond, Austin, TX – This project included ten acres of construction within an environmentally sensitive area. A 2,350 LF all weather access road was built to the pond site. 35,000 CY of rock and over burden were excavated. Approximately 8,000 CY of the material was resized through a crushing operation and reused as select fill across the entire pond floor and behind the pond walls. The walls, ranging from 9' to 35' tall, surrounded the entire pond perimeter.
- Samsung T-Star Facility Operations Building, Austin, TX – This project consisted of constructing a new two-story concrete frame office and warehouse building with loading dock at the Samsung Semiconductor site in Austin, TX. Strict background checks and training are required for all Samsung projects.
- ABIA New Employee Parking Lot, Austin, TX – This \$7 million + project included construction of 703,800 SF of new parking lots at the existing Austin Bergstrom International Airport consisting of demolition of old Air Force structures, installation of 8" of lime treated subgrade, flex base and asphalt on the entire area, installation of 5 new Bus Shelters and 2 new Bench Canopy structures. Existing underground conditions created challenges on a daily basis.
- Kenney Fort Blvd., Round Rock, TX – In design for over 10 years, this project consisted of a 1.3-mile-long new section of roadway from Joe DiMaggio Blvd. to Forest Creek Blvd. in Round Rock. The project featured three bridges: an 800' long bridge over Brushy Creek, a shorter bridge over Chandler Creek, and a new railroad bridge for the Union Pacific Railroad. Some of the project challenges involved moving the Union Pacific mainline rail traffic to a shoofly detour. This allowed a new railroad bridge to be built on the mainline. Once the new railroad bridge was completed rail traffic was moved back onto the mainline and the shoofly detour was removed. Excavation then began under two existing bridges on Hwy 79. This was needed to extend the new Kenney Fort Blvd. under the highway and under the new rail bridge. The 24-month project was finished over two months ahead of schedule and was one of the largest road & bridge projects ever constructed by the City of Round Rock.

**City of Residence:** Austin, Texas

### References

Mr. Antonio Prete  
Waeltz & Prete, Inc.  
(512) 505-8953  
tony@w-pinc.com

Mr. Troy Jamail  
HWA Parking/Strickland-Jamail  
(512) 592-3277  
troy.jamail@hwaparking.com

Mr. James Heironimus  
NXP Semiconductors, Inc.  
(512) 933-2104  
james.heironimus@nxp.com

## RESUMÉ



**Jonathan Escalante, CSHO, CHST**  
*Director of Health and Safety*

### **Education**

Universidad Valle Del Bravo, Mexico 2005

### **Work History and Background**

Jonathan has over 10 years of Construction Safety Experience including road and building construction. As a Safety Specialist at Chasco, Jonathan has been responsible for updating, implementing and overseeing the company's safety and training program. Since beginning with Chasco, he has made revisions and updates to the Safety Manual, including: a new Accident Prevention Program, a new Substance Abuse Program & improved Accident Investigation procedures. He has also updated the SDS Manual, to merge the new GHS program and implemented a new Virtual Risk Manager Program that uses software for driver training & vehicle loss prevention. Employee training is a major concern at Chasco. Jonathan has created new training programs for new hire safety orientation, traffic control safety awareness, qualified signal & rigging training and general safety awareness for all of Chasco's employees. Due to all of these improvements, Chasco has seen lower Recordable Rates and an overall increase in safety awareness amongst its employees. Jonathan has been with Chasco for all ten years of his construction experience.

### **Training**

CSHO (Certified Safety and Health Official)  
500 OSHA Train the Trainers  
510 OSH Standards  
OSH311 Fall Protection  
OSH521 Industrial Hygiene  
PRT260 Cranes and Material Handling  
OSH301 Excavation, Trenching and Soil Mechanics  
CPR/FA Certified Trainer  
PRT123 Scaffold Training  
Flagger Training (Train the trainer)  
OSH755 Accident Investigation  
OSH301 Excavation, Trenching and Soil Mechanics

### **Project Experience**

**SH 130 - Lone Star Infrastructure. Hutto, Tx. (10/2005-8/2009)**

**Position: Safety Supervisor / HR Assistant Project Value: 1.6 Billion USD**

#### **Main activities:**

- Responsible for day to day environmental health and safety related activity with a specific focus on reducing incident rates and workers comp.
- Develop and implement required Safety Programs and progressive disciplinary actions.

## **RESUMÉ** (continued)

### **Jonathan Escalante**

*Safety Director*

- Develop Safety incentive program
- Implement accident prevention program
- Field Safety Inspections
- Provide monthly reports to the Fluor Corporate Office, including accident investigations, injury summary reports (man-hours included) and project close out-forms.
- Accident investigation / Case manager
- Conduct Mass meetings, Safety talks.
- New Hire Safety Orientation
- Training such as: Fall Protection, Confined Space, Haz-Mat, Traffic Awareness
- Responsible for OSHA compliance and record keeping, Worker's Comp Issues
- Random Drug testing coordinator (DOT and Non-DOT)
- HR New hire orientation
- Minor HR duties such as: Terminations, spreadsheet, employee benefits.
- Coordinate office management and special projects with a high degree of efficiency.
- Manage capital purchases, direct vendor relations, generate and maintain equipment tracking records.

### **Construcciones del Panuco. Mexico (06/2002-09/2005)**

**Position:** Safety Apprentice

#### **Main activities:**

- Protect Health and Safety of the employees as well as the company.
- Follow Safety Standards set by the Social Security Safety Regulation of the Mexican Institute.
- Safety inspections / investigations.
- Medical Case Management
- Safety Training to employees (adapted by OSHA 1926)
- Report all data of incidents / accidents to CEO monthly.

**City of Residence:** Leander, Texas

#### **References**

Mr. Ignacio Guerra  
Fluor Daniel Ent.  
(210) 273-1774

Brayan Loya  
Fluor Daniel Ent.  
(512) 769-4339

Larry Connelly  
AGC of Austin  
(512) 748-1830

## RESUMÉ



*Charles J. (Chuck) Glace, Jr.*  
President

### Education

Central Michigan University / U.T. Austin

### Work History and Background

Chuck has over 30 years of diversified construction experience. He has extensive background in concrete flatwork, structural concrete, tilt-wall, decorative concrete, excavation, and utility work. Chuck has complete responsibility for overall coordination of Chasco's operation. To him, the retention and advancement of individuals speaks directly to Chasco's success. Chuck is a driving force in the organization and training of Chasco's talent in both the office and the field. He provides ongoing leadership to the management team and to the self-perform operations, helping Chasco to provide better control and exceptional service to its customers. Chuck serves on the Board of the YMCA of Round Rock. He is also a board member of the American Concrete Institute, a member of the Construction Specifications Institute, the American Society of Concrete Construction, and the Associated General Contractors of America, and a Board member of The Round Rock Community Foundation.

### Project Experience

- Texas A&M Health Science Center – Phase I Texas A&M Health Science Center and Medical School Round Rock, TX – a \$42.3 million 164,000 SF 4-story building containing classrooms, lecture halls, administration areas, public clinics, laboratories, and a simulated hospital training floor.





- Kenney Fort Blvd.  
Owner - City of Round Rock, TX – Stipulated Sum/Unit Price contract. This project consisted of a 1.3-mile-long new section of roadway from Joe DiMaggio Blvd. to Forest Creek Blvd. in Round Rock, TX. The project featured three bridges, an 800' long bridge over Brushy Creek, a shorter bridge over Chandler Creek and a new railroad bridge for the Union Pacific Railroad.



The 24-month project was finished over two months ahead of schedule and was one of the largest road & bridge projects ever constructed by the City of Round Rock.

## RESUMÉ (continued)

Charles J. (Chuck) Glace  
President

- AMP Packaging Office and Manufacturing Facility, Round Rock, TX – Design/Build Contract for 58,000 SF tiltwall computer manufacturing facility. 
- Emergency Vehicles Operations Course – Owner - Texas Department of Public Safety – CM-at-Risk contract. Over 1,000,000 SF of concrete skills pads and 6.2 mile asphalt/concrete road track for vehicle skills and training. During construction of the original \$23.8 million-dollar project a \$3.7 million dollar change order was issued to construct a vehicle maintenance building. The project won the Gold Award for Industrial and Special Paving from the American Concrete Paving Association for 2010. Total project cost was \$27.5 Million. 
- Tellabs Operations, Round Rock, TX – 48,000 SF tiltwall manufacturing addition to the existing facility.
- Classic Toyota, Round Rock, TX – Construction of a new car sales building, body shop, parking, drives, new car display, and detention / filtration structures.
- Austin VA Hospital / Clinic, Austin, TX – 45,000 SF slab on grade with related site work.
- St. Philips Family Life Center, Round Rock, TX – 11,000 SF church facility, including worship areas, classrooms, elevated altar / stage, commercial food preparation, and childcare.
- Shoal Creek Bridge, Austin, TX – New 2-span bridge over Shoal Creek including channel work and slope protection to flood prone creek.
- Expo Business Park, Austin, TX – Two 124,000 SF concrete tiltwall buildings, including all site development and utility construction.

### References

Mr. Mark Remmert  
Chief Building Inspector  
City of Round Rock  
512-218-6600

Mr. Brent Jones, P.E.  
Civil Engineer  
Randall Jones Engineering  
(512) 415-3012

Mr. Chad McDowell  
General Services Director  
City of Round Rock  
(512) 671-2890

## RESUMÉ



*Charles R. King*

CFO, Vice President, Secretary and Treasurer

### **Education**

BBA in Accounting – Lamar University

CPA Certification – Texas Society of CPA's

### **Work History and Background**

Charles has over 40 years experience as an entrepreneurial financial accountant. He began his career with a national accounting firm prior to joining a local CPA firm. As a partner in this firm, he was responsible for a wide array of tax and financial accounting engagements for small businesses and individuals. Subsequently, he spent 15 years as CFO of a multi-location, multi-franchise car dealership conglomerate. In this role he was responsible for the financial, treasury and IT functions.

At Chasco, Charles is responsible for the financial function, as well as strategic planning, tax issues and cash management.

### **References**

Mr. Troy Voelker  
McNery & Voelker  
512-255-6940

Mr. Jeff Anderson  
RSM Austin, CPA's  
512-476-0717

## RESUMÉ



### ***Craig Hunter, CPA***

Controller

#### **Education**

BA in Accounting, California State University, Stanislaus, 1985

#### **Work History and Background**

Craig has over 30 years of experience in various industries. He has been a Controller at a publishing company, a lodging company, a wholesale/retail company with over 800 locations, a national health food company, where he was a key member of starting the manufacturing subsidiary. He has over 20 years of experience in the construction industry as a Consultant and Controller. He has worked with companies ranging in size from \$12 million to well over \$100 million. Craig's duties at Chasco include overseeing the Accounting and Human Resources departments. He has been with Chasco for five years.

**City of Residence:** Austin, Texas



## List of Documents

## TAB 4 - List of Documents

### Drawing Index:

<u>Sheet</u>	<u>Title</u>	<u>Issue Date</u>	<u>Issued By</u>
A-000	General Information	6/21/2022	McKinney York Architects
A-001	Accessibility Standards	6/21/2022	McKinney York Architects
A-002	Code Analysis	6/21/2022	McKinney York Architects
A-210	Bldg. Headquarters Plans	6/21/2022	McKinney York Architects
A-211	Bldg. 1 Headquarters Plans	6/21/2022	McKinney York Architects
A-220	Bldg. 2 Day Use Pavilion Plans	6/21/2022	McKinney York Architects
A-221	Bldg. 2 Day Use Pavilion Plans	6/21/2022	McKinney York Architects
A-230	Bldg. 3 Bathhouse Plans	6/21/2022	McKinney York Architects
A-231	Bldg. 3 Bathhouse Plans	6/21/2022	McKinney York Architects
A-240	Bldg. 4 Improved Camping Pavilion Plans	6/21/2022	McKinney York Architects
A-250	Bldg. 5 Maintenance Building Layout Diagram	6/21/2022	McKinney York Architects
C2.13	Grading & Drainage – Section 11	6/21/2022	Brinkley & Barfield, Inc.
C2.16	Grading & Drainage – Section 14	6/21/2022	Brinkley & Barfield, Inc.
C2.19	Grading & Drainage – Section 17	6/21/2022	Brinkley & Barfield, Inc.
C2.20	Grading & Drainage – Section 18	6/21/2022	Brinkley & Barfield, Inc.
C2.23	Grading & Drainage – Section 21	6/21/2022	Brinkley & Barfield, Inc.
C2.24	Grading & Drainage – Section 22	6/21/2022	Brinkley & Barfield, Inc.
C2.25	Grading & Drainage – Section 23	6/21/2022	Brinkley & Barfield, Inc.
C2.26	Grading & Drainage – Section 24	6/21/2022	Brinkley & Barfield, Inc.
	Bidding Notes	6/21/2022	Design Workshop
L8-02	Planting Plan	6/21/2022	Design Workshop
L8-05	Planting Plan	6/21/2022	Design Workshop
L8-08	Planting Plan	6/21/2022	Design Workshop
L8-09	Planting Plan	6/21/2022	Design Workshop
L8-16	Planting Plan Alternate	6/21/2022	Design Workshop
L8-12A	Planting Plan Alternate	6/21/2022	Design Workshop
L8-14	Planting Plan	6/21/2022	Design Workshop
L8-15	Planting Plan	6/21/2022	Design Workshop
L8-16	Planting Plan	6/21/2022	Design Workshop
L8-17A	Planting Plan Alternate	6/21/2022	Design Workshop
L8-18	Planting Plan	6/21/2022	Design Workshop
L8-19	Planting Plan	6/21/2022	Design Workshop
L8-19A	Planting Plan Alternate	6/21/2022	Design Workshop
L8-20	Planting Plan	6/21/2022	Design Workshop
L8-22	Planting Plan	6/21/2022	Design Workshop

L8-23	Planting Plan	6/21/2022	Design Workshop
L8-24	Planting Plan	6/21/2022	Design Workshop
L3-25	Overall Trails Plan	6/21/2022	Design Workshop
E004	Schedules Electrical	6/21/2022	Hendrix Consulting Engineers
E100.0	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.2	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.4	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.5	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.6	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.8	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.9	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E100.12	Site Plan - Electrical	6/21/2022	Hendrix Consulting Engineers
E210	Floor Plans – Headquarters - Electrical	6/21/2022	Hendrix Consulting Engineers
E250	Floor Plans – Maintenance - Electrical	6/21/2022	Hendrix Consulting Engineers
MEP220	Floor Plans – Day Use Pavilion - MEP	6/21/2022	Hendrix Consulting Engineers
MEP230	Floor Plans – Bath House - MEP	6/21/2022	Hendrix Consulting Engineers
MEP240	Floor Plans – Camping Pavilion - MEP	6/21/2022	Hendrix Consulting Engineers
MP210	Floor Plans – Headquarters – MECH/PLBG	6/21/2022	Hendrix Consulting Engineers
MP250	Floor Plans – Maintenance – MECH PLBG	6/21/2022	Hendrix Consulting Engineers
S213	Framing Plan – Bldg. 3	6/21/2022	360 Engineering Inc.
	<b>Reference Documents</b>		
A-320	Bldg. 2 – Day use Pavilion Exterior Elevations	6/21/2022	McKinney York Architects
A-330	Bldg. 3 – Bathhouse Exterior Elevations	6/21/2022	McKinney York Architects
A-430	Bldg. 3 – Bathhouse Sections	6/21/2022	McKinney York Architects
A-431	Bldg. 3 – Bathhouse Wall Sections	6/21/2022	McKinney York Architects
A-510	Bldg. 1 – Headquarters Interior Elevations	6/21/2022	McKinney York Architects
A-520	Bldg. 2 – Day Use Pavilion Interior Elevations	6/21/2022	McKinney York Architects
A-610	Details	6/21/2022	McKinney York Architects
A-620	Details	6/21/2022	McKinney York Architects
A-621	Details	6/21/2022	McKinney York Architects
A-700	Construction Assemblies & Partition Types	6/21/2022	McKinney York Architects
A-900	Finishes and Schedules	6/21/2022	McKinney York Architects
P5.01	Plumbing Details & Schedules	6/21/2022	McKinney York Architects
C-4W-1	(01-4W) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-4W-2	(01-4W) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-4W-3	(01-4W) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-LWC-1	(02-LWC) Grading & Drainage Plan	6/17/2022	Huitt-Zollars

C-HQ-1	(03-HQ) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-HQ-2	(03-HQ) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-HQ-3	(03-HQ) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-HQ-4	(03-HQ) Demolition Plan Existing Detention Pond 5B	6/17/2022	Huitt-Zollars
C-HQ-5	(03-HQ) Grading & Drainage Plan – Detention Pond 5B	6/17/2022	Huitt-Zollars
C-HQ-6	(03-HQ) Grading & Drainage Plan – Detention Pond 7A	6/17/2022	Huitt-Zollars
C-RV-1	(04-RV) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-RV-2	(04-RV) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-RV-3	(04-RV) Grading & Drainage Plan	6/17/2022	Huitt-Zollars
C-DTL-1	Construction Details	6/17/2022	Huitt-Zollars
C-DTL-2	Construction Details	6/17/2022	Huitt-Zollars
C-DTL-3	Construction Details	6/17/2022	Huitt-Zollars
C-DTL-4	Construction Details	6/17/2022	Huitt-Zollars
L7-01	Site Details	12/07/2018	Design Workshop
L7-11	Site Details	12/07/2018	Design Workshop
GR 22	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 23	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 24	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 25	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 26	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 27	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 28	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 29	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 30	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 31	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 32	Signage and Wayfinding Plan	12/07/2018	Design Workshop
GR 33	Signage and Wayfinding Plan	12/07/2018	Design Workshop
E000	Schedules, Notes and Legends - Electrical	9/19/2019	Hendrix Consulting Engineers
E001	Schedules – Electrical	7/25/2018	Hendrix Consulting Engineers
E002	Riser Diagrams - Electrical	9/11/2019	Hendrix Consulting Engineers
E003	Schedules - Electrical	3/21/2019	Hendrix Consulting Engineers
E004	Schedules - Electrical	3/21/2019	Hendrix Consulting Engineers
E100.0	Site Plan - Electrical	9/11/2019	Hendrix Consulting Engineers
E100.1	Site Plan - Electrical	4/12/2019	Hendrix Consulting Engineers
E100.2	Site Plan - Electrical	5/25/2018	Hendrix Consulting Engineers
E100.3	Site Plan - Electrical	9/11/2019	Hendrix Consulting Engineers
E100.4	Site Plan - Electrical	5/25/2018	Hendrix Consulting Engineers
E100.5	Site Plan - Electrical	9/19/2019	Hendrix Consulting Engineers
E100.6	Site Plan - Electrical	9/19/2019	Hendrix Consulting Engineers
E100.7	Site Plan - Electrical	9/11/2019	Hendrix Consulting Engineers
E100.8	Site Plan - Electrical	9/19/2019	Hendrix Consulting Engineers

E100.9	Site Plan - Electrical	9/11/2019	Hendrix Consulting Engineers
E100.10	Site Plan - Electrical	11/25/2019	Hendrix Consulting Engineers
E100.11	Site Plan - Electrical	11/25/2019	Hendrix Consulting Engineers
E100.12	Site Plan - Electrical	11/25/2019	Hendrix Consulting Engineers
E210	Floor Plans – Headquarters – Electrical	3/21/2019	Hendrix Consulting Engineers
E250	Floor Plans – Maintenance – Electrical	4/12/2019	Hendrix Consulting Engineers
E260	Floor Plans – Equipment Bay - Electrical	5/25/2018	Hendrix Consulting Engineers
M000	Schedules, Notes and Legends – Mechanical	5/25/2018	Hendrix Consulting Engineers
M001	Schedules – Mechanical	5/25/2018	Hendrix Consulting Engineers
M002	Schedules – Mechanical	5/25/2018	Hendrix Consulting Engineers
M003	Mechanical Details	5/25/2018	Hendrix Consulting Engineers
M004	Mechanical Details	5/25/2018	Hendrix Consulting Engineers
MEP220	Floor Plans – Day Use Pavilion – MEP	5/25/2018	Hendrix Consulting Engineers
MEP230	Floor Plans – Bath House – MEP	5/25/2018	Hendrix Consulting Engineers
MEP240	Floor Plans – Camping Pavilion – MEP	5/25/2018	Hendrix Consulting Engineers
MP210	Floor Plans – Headquarters – MECH/PLBG	5/25/2018	Hendrix Consulting Engineers
MP250	Floor Plans – Maintenance – MECH PLBG	5/25/2018	Hendrix Consulting Engineers
P000	Schedules, Notes and Legends - Plumbing	3/29/2019	Hendrix Consulting Engineers
P001	Details - Plumbing	5/25/2018	Hendrix Consulting Engineers
Pages 1 - 185	Front End Specifications	6/24/2022	Williamson County
Pages 1 - 33	Architectural Specifications	6/21/2022	McKinney York Architects
Pages 1 - 191	Mechanical/Electrical Specifications	5/25/2018	Hendrix Consulting Engineers
Pages 1 - 9	Williamson County Wage Rates	6/17/2022	Williamson County

## Specification Index:

### **DIVISION 00 - PROCUREMENT AND CONTRACTING REQUIREMENTS GROUP**

00 01 10	Table of Contents
00 65 36	Warranty of Work After Final Payment
00 72 00	WILCO CMR General Conditions
00 73 00	Prevailing Wage Schedule

### **DIVISION 01 - GENERAL REQUIREMENTS**

01 21 00	Allowances
01 23 00	Alternates
01 25 13	Product Substitutions
01 26 00	Contract Modifications
01 29 73	Schedule of Values
01 29 76	Applications for Payment
01 31 00	Project Management
01 32 00	Construction Progress Documentation
01 32 33	Photographic Documentation
01 33 00	Submittal Procedures
01 42 00	References
01 45 00	Quality Control
01 45 29	Testing Laboratory Services
01 50 00	Temporary Facilities and Controls
01 55 00	Access Roads and Parking Areas
01 57 13	Temporary Erosion and Sediment Control
01 57 23	Storm Water Pollution Prevention Plan
01 58 00	Project Identification and Signs
01 60 00	Material and Equipment
01 71 00	Cleaning
01 73 00	Executive Requirements
01 77 00	Closeout Procedures
01 78 23	Operation and Maintenance Data
01 78 39	Project Record Documents
01 79 00	Demonstration and Training

### **Division 3 - Concrete**

03-3500	Concrete Sealing
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### **Division 4 - Masonry**

04-2000	Masonry
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### **Division 5 - Metal**

05-5000	Miscellaneous Metal Fabrications
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### **Division 6 - Wood & Plastics**

06-1000	Rough Carpentry
06-2000	Finish Carpentry
06-2013	Exterior Finish Carpentry

**Division 7 - Thermal & Moisture Protection**

07-2000	Building Insulation
07-4100	Metal Roofing
07-6200	Sheet Metal Flashing, Trim, & Roof Accessories
07-9200	Sealants

**Division 9 - Finishes**

09-2900	Gypsum Board Systems
09-6513	Resilient Base
09-9000	Painting & Coatings
09-9010	Painting of Steel

**Division 31 - Earthwork – On Civil Plans****DIVISION 20, 22 & 23 - Mechanical Specifications**

20 00 00	General Provisions
20 01 00	Basic Materials and Methods
20 07 00	Insulation
22 01 00	Inside Utility Trench Excavation, Backfill and Compaction
22 02 00	Outside Utility Trench Excavation, Backfill and Compaction
22 11 16	Water Distribution System
22 11 17	Water Heaters
22 13 16	Liquid Waste Transfer
22 30 00	Plumbing Fixtures and Trim
23 05 93	Test and Balance
23 08 02	Contractor Start-Up
23 30 00	Air Distribution
23 70 00	Mechanical Equipment: D-X Systems

**Division 26 - Electrical Specifications**

26 05 00	General Provisions
26 05 10	Schedule of Values
26 05 19	Wire & Cable
26 05 26	Grounding & Bonding
26 05 29	Hanger & Supporting Devices
26 05 33	Raceways
26 05 34	Outlet Boxes, Pull Boxes & Junction Boxes
26 05 80	Empty Raceway Rough-In
26 24 13	Main Switchboard
26 24 16	Branch Circuit Panelboards
26 27 26	Devices
26 28 15	Safety Disconnect Switch
26 28 16	Fuses
26 28 25	Contactors
26 43 00	Surge Protective Devices
26 51 00	Interior Lighting System
26 56 00	Exterior Lighting System

**Qualifications & Clarifications**

## TAB 5 – Qualifications, Assumptions and Clarifications

### Earthwork – 31-1000 – Civil Documents

#### MAIN DRIVE – INTERSECTION

##### Road Related Site Work

▪ Sawcut HMAC	300	lf
▪ Pothole existing utility	1	ls
▪ Demo rock rip rap	355	sf
▪ Demo 4' area inlet	1	ea
▪ Demo 18" SSL	115	lf
▪ Demo concrete headwall	1	ea
▪ Protect existing rock wall	60	lf
▪ Demo HMAC	745	sy
▪ Clear & grub- site prep	1	ac
▪ Strip topsoil	550	cy
▪ Excavation	2,140	cy
▪ Embankment	125	cy
▪ Haul-off excess	320	ld
▪ Subgrade prep	845	sy
▪ 2" HMAC patch	705	sy
▪ Topsoil	4,000	sy
▪ 12"-15" Rock rip rap	1,400	cy
▪ Filter fabric	2,100	sy
▪ Revegetation and temp irrigation	4,000	sy
▪ Cleanup	1	ls
▪ 24" RCP SSL	95	lf
▪ 4x2 Box culvert	115	lf
▪ 26" trench drain and grate	175	lf
▪ 4x4 Area inlet	1	ea
▪ Pafd Area inlet	1	ea
▪ Multiple SSL headwall	1	ea
▪ Trench drain set	7	ea
▪ Trench safety	385	lf

#### TRAIL AREA - LOW WATER CROSSING

##### Non-Road Related Site Work

▪ Sawcut HMAC	360	lf
▪ Pothole existing utility	1	ls
▪ Demo 18" SSL	85	lf
▪ Demo concrete headwall	1	ea
▪ Demo gabion wall	15	lf
▪ Demo HMAC	60	sy
▪ Clear & grub- site prep	2	ac
▪ Strip topsoil	480	cy
▪ Excavation	1,565	cy

▪ Embankment	30	cy
▪ Haul-off excess	260	ld
▪ Subgrade prep	75	sy
▪ 2" HMAC patch	60	sy
▪ Topsoil	6,100	sy
▪ 12"-15" Rock rip rap	955	cy
▪ Filter fabric	1,500	sy
▪ Revegetation and temp irrigation	6,100	sy
▪ Cleanup	1	ls
▪ Fine grade stockpile area	2,000	sy
▪ 18" RCP SSL	20	lf
▪ 24" RCP SSL	280	lf
▪ Flow Fill backfill	15	cy
▪ 18" Headwall	2	ea
▪ 5-24" Headwall	2	ea
▪ Trench safety	300	lf

## HQ BUILDING AREA

### Road Related Site Work

▪ Sawcut HMAC	745	lf
▪ Demo HMAC	2,650	sy
▪ Subgrade prep	3,200	sy
▪ 10" Flex base	900	tn
▪ 2" HMAC patch	2,650	sy
▪ Cleanup	1	ls
▪ Re-stripe parking lot	1	ls
▪ 12" Trench drain	330	lf
▪ 26" Trench drain and grate	220	lf
▪ Trench drain set	10	ea

### Non-Road Related Site Work

▪ Pothole existing utility	1	ls
▪ Demo concrete	1,575	sf
▪ Demo fence	500	lf
▪ Clear & grub- site prep	3	ac
▪ Strip topsoil	1,050	cy
▪ Excavation	5,040	cy
▪ Embankment	175	cy
▪ Haul-off excess	750	ld
▪ Topsoil	17,500	sy
▪ 12"-15" Rock rip rap	4,700	cy
▪ Filter fabric	7,500	sy
▪ Revegetation and temp irrigation	17,500	cy
▪ Concrete sidewalk	1,640	sf
▪ Handicap ramp	2	ea
▪ Concrete trickle channel	2,900	sf

▪ Replace barb wire fence	500	lf
▪ 3'x4' Rock gabion	280	cy
▪ Protect existing rock wall @ pond	350	lf
▪ 18" RCP SSL	65	lf
▪ 24" RCP SSL	185	lf
▪ 4x4 Area inlet	1	ea
▪ 18" Headwall	1	ea
▪ 24" Headwall	1	ea
▪ Trench safety	800	lf
▪ Landscape & irrigation	1	ls

## HQ POND

### Non-Road Related Site Work

▪ Demo outfall	2	ea
▪ Pothole existing utility	1	ea
▪ Demo rock rip rap	50	sf
▪ Demo 18" SSL	55	lf
▪ Demo 2-18" Headwall	1	ea
▪ Clear & grub- site prep	1	ac
▪ Strip topsoil	560	cy
▪ Excavation	515	cy
▪ Embankment	995	cy
▪ Import	10	ld
▪ Fine grade pond	6,220	sy
▪ Topsoil	5,400	sy
▪ 12"-15" Rock rip rap	600	cy
▪ Filter fabric	1,000	sy
▪ Revegetation and temp irrigation	5,400	sy
▪ Cleanup	1	ls
▪ 3'x4' Rock gabion	120	cy
▪ Concrete trickle channel	540	sf
▪ 24" RCP SSL	20	lf
▪ 4x4 Pond outlet structure	2	ea
▪ 24" Headwall	1	ea
▪ Trench safety	20	lf

## RV LOOP IMPROVEMENTS

### Road Related Site Work

▪ Sawcut HMAc	415	lf
▪ Demo HMAc	2,600	sy
▪ Subgrade prep	3,100	sy
▪ 10" Flex base roadway	1,100	tn
▪ 2" HMAc patch	2,600	sy
▪ Re-stripe parking lot	1	ls
▪ 12" Trench drain and grate	350	lf
▪ Trench drain set	13	ea

### Non-Road Related Site Work

▪ Pothole existing utility	1	ls
▪ Demo rock rip rap	155	sf
▪ Adjust 4' area inlet	1	ea
▪ Demo rock wall	200	lf
▪ Demo temp fencing	2	ea
▪ Demo dirt piles	2	ea
▪ Clear & grub- site prep	4	ac
▪ Strip topsoil	1,555	cy
▪ Excavation	6,175	cy
▪ Embankment	190	cy
▪ Haul-off excess	950	ld
▪ Topsoil	8,400	sy
▪ 12"-15" Rock rip rap	5,700	cy
▪ Filter fabric	9,700	sy
▪ Revegetation and temp irrigation	8,400	sy
▪ Cleanup	1	ls
▪ Landscape boulder wall	200	lf
▪ Gabion wall	60	lf
▪ Trench safety	350	lf
▪ Rem/ replace picnic table	12	ea
▪ Rem/ replace fire pit	12	ea
▪ Rem/ replace lantern pole	12	ea
▪ Adjust water service	12	ea
▪ Adjust electrical service	12	ea
▪ Landscape & irrigation	1	ls

### MAINTENANCE YARD

#### Non-Road Related Site Work

▪ Sawcut HMAC	30	sy
▪ Pothole existing utility	1	ls
▪ Demo fence	130	lf
▪ Demo HMAC	195	sy
▪ Clear & grub- site prep	1	ac
▪ Strip topsoil	365	cy
▪ Excavation	390	cy
▪ Haul-off excess	100	ld
▪ Subgrade prep	1,700	sy
▪ Flex base yard- level up	1,600	tn
▪ 10" Flex base	130	tn
▪ 2" HMAC patch	195	sy
▪ Topsoil	3,500	sy
▪ Revegetation and temp irrigation	3,500	sy
▪ Cleanup	1	ls
▪ Replace fence and gate	130	lf
▪ Misc. erosion matting	3,500	sy

## STOCKPILE REMOVAL/REGRADE AREA-LANDSCAPE

### Non-Road Related Site Work

▪ Clear & grub- site prep	1	ac
▪ Strip topsoil	485	cy
▪ Excavation	1,685	cy
▪ Embankment	1,585	cy
▪ Haul-off excess	100	ld
▪ Topsoil	6,000	sy
▪ Revegetation and temp irrigation	6,000	sy
▪ Cleanup	1	ls
▪ Misc. erosion matting	6,000	sy

## EQUESTRIAN AREA

### Non-Road Related Site Work

▪ Clear & grub- site prep	5	ac
▪ Strip topsoil	2,100	cy
▪ Excavation	265	ld
▪ Embankment	25,000	sy
▪ Haul-off excess	25,000	sy
▪ Topsoil	25,000	sy
▪ Revegetation and temp irrigation	1	ls
▪ Cleanup	40	lf

## TRAIL HEAD PARKING LOT

### Non-Road Related Site Work

▪ Re-grade run-off area	30	hr
▪ Fine grade re-grade area	2,000	sy
▪ Install concrete trail @ bathroom	250	sf
▪ Stem wall @ bathroom	45	lf
▪ Topsoil	3,400	sy
▪ Revegetation and temp irrigation	3,400	sy
▪ Landscape & irrigation	1	ls
▪ Cleanup	1	ls
▪ Raise light pole bases	8	ea

## DAY USE CENTER

### Non-Road Related Site Work

▪ Haul-off debris piles	20	ld
▪ Sitework crew	30	hr
▪ Raise light pole bases	7	ea
▪ Fine grade debris area	1,100	sy
▪ Re-stripe parking	1	ls
▪ Topsoil	1,500	sy
▪ Reveg. & temp irrigation	1,500	sy

▪ Cleanup	1	ls
▪ Miscellaneous sidewalk repair- allowance	500	sf
▪ Landscape & irrigation	1	ls

### **CAMPING PARKING LOT AREA**

#### **Non-Road Related Site Work**

▪ Demo HMAC	100	ld
▪ Re-grade slope	2,800	hr
▪ Clear & grub	1	ea
▪ Fine grade slope	2,800	sy
▪ Subgrade prep	120	ls
▪ 10" Flex base	70	sy
▪ 2" HMAC	100	sy
▪ Stem wall @ bathroom	40	ls
▪ Topsoil	2,800	sf
▪ Reveg. & temp irrigation	2,800	ls
▪ Cleanup	1	ls
▪ Landscape & irrigation	1	ls

### **ENTRY LANDSCAPING**

#### **Non-Road Related Site Work**

- Landscape & irrigation

### **SITE NATURE TRAILS - 2980 LF**

#### **Non-Road Related Site Work**

▪ Misc. removal- silt fence, tree protect, etc.	1	ls
▪ Prep trail area	2	ac
▪ Subgrade prep	4,650	sy
▪ Regrade/ flex base	1,550	tn
▪ 4" Granite trail	1,105	tn
▪ Backfill edge of trail	5,960	lf
▪ Trail crossing allowance	100	lf
▪ Misc. structural concrete allowance	50	cy
▪ Topsoil	9,950	sy
▪ Reveg. & temp irrigation	9,950	sy
▪ Cleanup	1	ls

### **MISC. LANDSCAPE & IRRIGATION**

#### **Non-Road Related Site Work**

- Irrigation allowance - \$125,000.00
- Erosion control allowance - \$50,000.00

## **Masonry - 04-2000**

### **Building Work**

- Point Masonry at HQ building

## **Miscellaneous Metal Fabrications – 05-5000**

### **Non-Road Related Site Work**

- Allow \$5,000.00 for Misc. steel at various locations

## **Finish Carpentry – 06-2000**

### **Building Work**

- Remove & replace millwork at HQ building
- Replace damaged end at reception desk

## **Sealants – 07-9000**

### **Building Work**

- Allow \$5,000.00 for misc. caulking and sealants

## **Metal Roofing – 07-4100**

### **Building Work**

#### **Bath House Metal Roof: McElroy**

- Remove existing roof and dispose of at approved waste facility.
- Nail or screw decking per Architects requirements.
- Install 1 layer of self-adhered high temp rated underlayment. (WIP-300-HT)
- Install 24ga premium color 7/8" Corrugated metal panel with related flashing and trim.
- Provide a 20-year paint finish warrant
- The price does not include a 22 ga roof panel due to unacceptable lead times (8-10 months) and additional cost (approximately \$25,000.00)
- The 24 ga McElroy panel that is include has the following properties:
- UL 580 Class 90
- UL 790 Class A
- UL 2218 Class 4
- FL 10680 (non-structural)
- RC158

#### **HQ building:**

- Repair missing and damaged foam closures at eave

## **Doors, Frames, and Hardware – 08-1000**

### **Building Work**

- Misc. material for repairing doors/frames/hardware

## **Gypsum Board Systems – 09-2900**

### **Building Work**

#### **HQ BUILDING – Sheets A210-211:**

- Remove all grid and tile to allow for removal and replacement of drywall
- Existing insulation remains
- Wood ceilings remain
- Gypboard ceilings remain
- All accessories, millwork door trims etc. removed and replaced by others
- Repair or replace 4 door units indicated on drawings

#### **Day Use Pavilion – Sheet A220:**

- Insulate exterior wall behind plumbing
- Replace Zip board, Hardi sheathing and Battens
- Paint and caulk by others

#### **Bathhouse – Sheet A230:**

- Access attic area to replace or repair insulation as needed
- Repair or replace door units as indicated on drawings

#### **Maintenance Building – Sheet A250:**

- Remove and replace drywall to access area with plumbing to add thermal insulation

#### **Pit Toilets – Sheets L8-05 and L8-17A:**

- Repair doors as indicated on drawings L8-05 and L8 -17A

## **Painting & Coatings – 09-9000**

### **Non-Road Related Site Work**

- Pressure wash with wet sand blast 45 pre-finished light poles, prime with Pro-Cryl Primer, and apply two finish coats of Sher-Cryl High Performance Acrylic Coating
- **Note:** The price does not include removal of the light poles except for those poles that require raising of grades or other alignment adjustments. Powder coating of the poles is not included
- Pressure wash with wet sandblast 22 previously painted fire pits and apply full coat coverage of Hi-Heat Flat Black coating

### **Building Work**

#### **HQ redo only:**

- Tape and float gypsum board to standard Level 4 Finish. Install Fire Tape where specified
- Patch and repaint existing walls noted on plans
- Prime and paint gypsum board two finish coats

#### **Other Building related painting:**

- Prepare and paint signposts, doors, frames, metal rafters, gutter brackets, and other previously painted ferrous metals deemed unacceptable by inspection.
- Prepare and paint siding, fascia, trim, soffit, and plywood previously painted and new that was deemed unacceptable by inspection

## **Exterior Signage -10-1414**

### **Non-Road Related Site Work**

- Allow the sum of \$50,000.00 for all signage repairs

## **Plumbing – 22-00 00**

### **Building Work**

#### **HQ Building**

- Remove & replace sink & faucet
- Hook up trap primer
- Test all plumbing & caulk

#### **Bath House at Improved Camping Area**

- Repair backing at lavs, pull & reset
- Move vent pipe for roofer
- Test all plumbing & caulk
- Replace commodes as needed
- Replace lavatory faucets to spec
- Remove and repair shower faucets
- Install isolation valves for shower units

#### **Day Use Pavilion**

- Repair backing at lavs, pull & reset (use relocated blocking in lieu of new carriers)
- Remove all Pex in walls , replace with copper
- Test all plumbing & caulk
- Provide TMV for lavatories

#### **Maintenance Building**

- Remove sink & eyewash in Shop
- Rest sink & eyewash
- Replace Pex pipe with copper
- Test all plumbing & caulk

#### **PEX Valuation**

- Value of installing copper in lieu of PEX under slabs - \$3,500

## **Mechanical – 23-00 00**

### **Building Work**

#### **Headquarters Building**

- Remove existing slabs for outdoor HVAC equipment and furnish new equipment 3” pads per plan page MP210
- Permanent mounting of existing unit guards and conduit for thermostat wire per plan page MP210  
Provide duct access doors for plenum access per plan page MP210

#### **Day Use Pavilion**

- Relocate Exhaust Fan EF-1D as per plan page MEP220
- Furnish three (3) thermostats for EUH-1D, EUH-1B, and EF-1D to be installed by electrician
- Start-up of existing equipment
- Certified Test and Air Balance
- Mechanical permit (LIBERTY HILL)

## **Electrical – 26-00 00**

Work is limited to sheets E004, E100.0, E100.2, E100.4, E100.5, E100.6, E100.8, E100.9, E100.12, E210, E250, MEP220, MEP230 & MEP240 with Deficient items dated from 05/21 to 10/21 as noted by Wilco Report, MYA Report and HCE Report

This proposal is based on specific information in the Deficient item notes on the plans. Any additional electrical work beyond that shown in the notes that may be required is not included in this price.

#### **Non-Road Related Site Work**

- Raise J boxes that are below grade
- Replace Exposed PVC at panels with RMC
- Raise mounting height of poles that are below grade (Concrete by Chasco)
- Replace missing screws on panels
- Fix broken bond wire
- Secure pedestals to the ground
- Feeder wire for stall 14
- Megger testing and tracing RV Feeders
- Redo Service Rack B to meet NEC
- Strap conduits to meet NEC
- Repair gate conduit
- Site Sign Conduit in RMC
- Flash Calculations that are missing
- Verify Motion sensors are oriented and functioning correctly
- Fix Leaning Pole at playground
- Label J boxes that are unlabeled
- Provide missing bolts for light pole ground box E100.5 & E100.6
- Allowance for Pulling New Wire at RV Sites E100.5 & E100.6 other than stall 14 (if required)  
\$168,000.00

#### **Building Work**

- Circuit Exhaust fan to Lights
- Replace NEMA 1 Panel with NEMA 3R Panel
- Install Horizontal WP Covers
- Provide GFCI breakers for radiant Heaters in Shower Arc
- Flash Calculations that are missing
- Verify Motion sensors are functioning correctly
- Program lighting controls that are not functioning
- Strap conduits to meet NEC
- Replace Exposed PVC at panels with RMC
- Replace lighting control boxes with ones that are outdoor rated where required
- Label all switches and outlets and provide accurate panel directories

#### **Items Specifically Excluded from Electrical Scope:**

- No repair of the existing electrical infrastructure is included in the budget
- Electrical Permits
- Relocating Technology Cabinet that need to be relocated
- Lightning Protection
- Fire Alarm Conduit and System
- Temporary Service Utility Fee's
- Tele/Data Cable, Plates, and System
- Security/CCTV Cable and System
- A/V Cable and System
- Utility/Energy Fees

- Utility Transformer Pad(s)
- Utility Transformer Bollards
- Concrete for Trenches
- Pole Bases to be Raised (14)
- Engineering Fees

**Remaining Work to be Procured – 51-8920**

- Scope of Work items to be determined

**Exclusions**

- Haul-off of existing stockpiles not shown on revised civil plans
- Detention pond re-work and RV dump station is not included
- Lime stabilization of new paving is excluded
- Asphalt or concrete trails are excluded unless shown on revised civils
- All water meters are excluded
- Structural concrete is excluded
- Driveway permits are excluded
- Grout filling of existing utility lines to be abandoned
- Temporary fence
- Construction materials testing
- RPLS
- Repair of existing asphalt roads damaged due to construction traffic
- Painting of all conduit and boxes
- Utility and engineering fees
- Lightning protection
- Landscaping maintenance
- Clay liners are excluded

**Substitutions**

- Substitutions may be considered

**Value Engineering Recommendations**

- Value Engineering Recommendations may be considered

**General Materials Pricing – Applies to all Above Scopes of Work**

Due to the extreme volatility and uncertainty of materials pricing in the current market, If the price of any material increases over the amounts included in this proposal, the price shall be equitably adjusted by an amount necessary to cover any such documented increase.

**General Material Availability and Supply Chain – Applies to all Above Scopes of Work**

Due to ongoing supply chain issues, Contractor will exercise all reasonable diligence to deliver the Project as per the mutually agreed upon schedule but shall not be responsible for any damages for delays, including but not limited to liquidated damages, due to any cause beyond Contractor’s reasonable control, including but not limited to, pandemics, labor shortages, material shortages, material delays, shipping delays, acts of God, civil unrest, or action by any official act of government.

**General Note:**

The nature of this project is to correct and/or complete the work of a prior contractor whose work was in many cases substandard or non-conforming. Chasco will not warrant any work on this project except the work that we perform under the contract. Additionally, if, during the process of carrying out the work as per the deficiency notes in the project documents, items of work are uncovered or discovered that are not itemized in the deficiency notes or in the above narrative, all such additional work required to be carried out will be considered a Change of Scope and a Change Order will be required prior to that work being performed.

## **GMP Proposal Cost Breakdown**

## **TAB 6 - GMP Proposal Cost Breakdown**

The Estimated Construction Cost organized by CSI division format, Cost of the Work and CMAR's Fee is attached.

**BREAKDOWN OF COSTS FOR RIVER RANCH ROAD - CLOSE-OUT GMP**

	Road Related Site Work	Non-Road Related Site Work	Building Work	TOTAL GMP BUDGET	
				TOTAL	SUB OR SUPPLIER
Main Drive - Intersection	726,610	0	0	726,610	Chasco
Trail Area - Low Water Crossing	0	469,735	0	469,735	Chasco
HQ Building Area	515,835	1,867,398	0	2,383,233	Chasco
HQ Pond	0	303,500	0	303,500	Chasco
RV Loop Improvements	430,420	2,254,580	0	2,685,000	Chasco
Maintenance Yard	0	171,300	0	171,300	Chasco
Stockpile Removal/Regrade Area-Landscape	0	156,495	0	156,495	Chasco
Equestrian Area	0	331,450	0	331,450	Chasco
Trail Head Parking Lot	0	153,650	0	153,650	Chasco
Day Use Center	0	305,975	0	305,975	Chasco
Camping Parking Lot Area	0	104,250	0	104,250	Chasco
Entry Landscaping	0	81,500	0	81,500	Chasco
Site Nature Trails - 2980 LF	0	383,600	0	383,600	Chasco
Misc. Landscape & Irrigation	0	175,000	0	175,000	Chasco
Masonry	0	0	3,000	3,000	Allowance
Misc. Steel	0	5,000	0	5,000	Allowance
Finish Carpentry and Cabinets	0	0	21,674	21,674	EuroTex
Sealants and Flashings	0	0	5,000	5,000	Allowance
Roofing	0	0	30,386	30,386	J&G Roofing
Doors, Frames, and Hardware	0	0	3,500	3,500	Hull Supply/Allowance
Drywall and Acoustical	0	0	51,147	51,147	Central TX Drywall
Painting	0	34,000	91,500	125,500	C&Z Painting
Signage	0	50,000	0	50,000	Allowance
Plumbing	0	0	39,870	39,870	Accent Plumbing
HVAC	0	0	8,216	8,216	Aircraft Mechanical
Electrical	0	393,800	50,200	444,000	L&O Electric
Remaining Work to be Procured	88,046	381,118	16,026	485,189	-
				0	
Subtotal	1,760,911	7,622,351	320,519	9,703,780	
Construction Manager's Fee	213,621	924,689	38,883	1,177,193	
<b>SubTotal</b>	<b>\$1,974,532</b>	<b>\$8,547,039</b>	<b>\$359,402</b>	<b>\$10,880,973</b>	
<b>Owner's Contingency</b>	<b>98,727</b>	<b>427,352</b>	<b>17,970</b>	<b>544,049</b>	
<b>Total</b>	<b>\$2,073,258</b>	<b>\$8,974,391</b>	<b>\$377,372</b>	<b>\$11,425,022</b>	







Project **River Ranch Park - Close-Out**

Chasco

Estimator Scott Badgett  
Bid Date 8/15/2022

DIV.	DESCRIPTION	QUANT.	UNIT	UNIT	UNIT	UNIT	LABOR	MATERIAL	SUB #	TOTALS
				LABOR	MATL.	SUB.	SUBTOTAL	SUBTOTAL	SUBTOTAL	

**HQ Pond**

0 0 0 0  
0 0 0 0

**Non-Road Related Site Work**

		1	ls				303,500.00	0	0	303,500	303,500
	Demo outfall	2	ea					0	0	0	0
	Pothole existing utility	1	ea					0	0	0	0
	Demo rock rip rap	50	sf					0	0	0	0
	Demo 18" SSL	55	lf					0	0	0	0
	Demo 2-18" Headwall	1	ea					0	0	0	0
	Clear & grub- site prep	1	ac					0	0	0	0
	Strip topsoil	560	cy					0	0	0	0
	Excavation	515	cy					0	0	0	0
	Embankment	995	cy					0	0	0	0
	Import	10	ld					0	0	0	0
	Fine grade pond	6,220	sy					0	0	0	0
	Topsoil	5,400	sy					0	0	0	0
	12"-15" Rock rip rap	600	cy					0	0	0	0
	Filter fabric	1,000	sy					0	0	0	0
	Revegetation and temp irrigation	5,400	sy					0	0	0	0
	Cleanup	1	ls					0	0	0	0
	3'x4' Rock gabion	120	cy					0	0	0	0
	Concrete trickle channel	540	sf					0	0	0	0
	24" RCP SSL	20	lf					0	0	0	0
	4x4 Pond outlet structure	2	ea					0	0	0	0
	24" Headwall	1	ea					0	0	0	0
	Trench safety	20	lf					0	0	0	0

**Non-Road Related Site Work**  
**TOTAL**  
**303,500**

0 0 0 0  
0 0 0 0

**TOTAL** 0 0 303,500 303,500



Project **River Ranch Park - Close-Out**

Chasco

Estimator **Scott Badgett**  
Bid Date **8/15/2022**

DIV.	DESCRIPTION	LABOR	MATERIAL	SUB #	TOTALS
		SUBTOTAL	SUBTOTAL	SUBTOTAL	

**Maintenance Yard**

0 0 0 0

**Non-Road Related Site Work**

0 0 0 0

0 0 0 0

1 ls 171,300.00 0 0 171,300 171,300

Sawcut HMAC 30 sy 0 0 0 0

Pothole existing utility 1 ls 0 0 0 0

Demo fence 130 lf 0 0 0 0

Demo HMAC 195 sy 0 0 0 0

Clear & grub- site prep 1 ac 0 0 0 0

Strip topsoil 365 cy 0 0 0 0

Excavation 390 cy 0 0 0 0

Haul-off excess 100 ld 0 0 0 0

Subgrade prep 1,700 sy 0 0 0 0

Flex base yard- level up 1,600 tn 0 0 0 0

10" Flex base 130 tn 0 0 0 0

2" HMAC patch 195 sy 0 0 0 0

Topsoil 3,500 sy 0 0 0 0

Revegetation and temp irrigation 3,500 sy 0 0 0 0

Cleanup 1 ls 0 0 0 0

Replace fence and gate 130 lf 0 0 0 0

Misc. erosion matting 3,500 sy 0 0 0 0

0 0 0 0

0 0 0 0

0 0 0 0

0 0 0 0

**Non-Road Related Site Work**

**TOTAL**

**171,300**

0 0 0 0

0 0 0 0

**TOTAL** 0 0 171,300 171,300

Project

**River Ranch Park - Close-Out**

Chasco

Estimator

Scott Badgett

Bid Date

8/15/2022

DIV.	DESCRIPTION	LABOR	MATERIAL	SUB #	TOTALS
		SUBTOTAL	SUBTOTAL	SUBTOTAL	

**Stockpile Removal/Regrade Area-Landscape**

0 0 0 0

**Non-Road Related Site Work**

0 0 0 0

0 0 0 0

1 ls 156,495.00 0 0 156,495 156,495

Clear & grub- site prep 1 ac 0 0 0 0

Strip topsoil 485 cy 0 0 0 0

Excavation 1,685 cy 0 0 0 0

Embankment 1,585 cy 0 0 0 0

Haul-off excess 100 ld 0 0 0 0

Topsoil 6,000 sy 0 0 0 0

Revegetation and temp irrigation 6,000 sy 0 0 0 0

Cleanup 1 ls 0 0 0 0

Misc. erosion matting 6,000 sy 0 0 0 0

**Non-Road Related Site Work**

0 0 0 0

0 0 0 0

0 0 0 0

**TOTAL**

**156,495**

**TOTAL**

0 0 156,495 156,495



Project

River Ranch Park - Close-Out

Chasco

Estimator

Scott Badgett

Bid Date

8/15/2022

DIV.	DESCRIPTION	QUANT.	UNIT	UNIT	UNIT	UNIT	LABOR	MATERIAL	SUB #	TOTALS
				LABOR	MATL.	SUB.	SUBTOTAL	SUBTOTAL	SUBTOTAL	

**Trail Head Parking Lot**

0 0 0 0

**Non-Road Related Site Work**

0 0 0 0

0 0 0 0

1 ls 153,650.00 0 0 153,650 153,650

Re-grade run-off area 30 hr 0 0 0 0

Fine grade re-grade area 2,000 sy 0 0 0 0

Install concrete trail @ bathroom 250 sf 0 0 0 0

Stem wall @ bathroom 45 lf 0 0 0 0

Topsoil 3,400 sy 0 0 0 0

Revegetation and temp irrigation 3,400 sy 0 0 0 0

Landscape & irrigation 1 ls 0 0 0 0

Cleanup 1 ls 0 0 0 0

Raise light pole bases 8 ea 0 0 0 0

0 0 0 0

0 0 0 0

0 0 0 0

0 0 0 0

**Non-Road Related Site Work**

**TOTAL**

**153,650**

0 0 0 0

**TOTAL**

0 0 153,650 153,650







Project **River Ranch Park - Close-Out**

Chasco

Estimator Scott Badgett  
Bid Date 8/15/2022

DIV.	DESCRIPTION	QUANT.	UNIT	UNIT	UNIT	LABOR	MATERIAL	SUB #	TOTALS
				LABOR	MATL.	SUB.	SUBTOTAL	SUBTOTAL	SUBTOTAL

**Site Nature Trails - 2980 LF**

0 0 0 0

**Non-Road Related Site Work**

0 0 0 0

1 ls 383,600.00 0 0 383,600 383,600

Misc. removal- silt fence, tree protect, etc.

1 ls 0 0 0 0

Prep trail area

2 ac 0 0 0 0

Subgrade prep

4,650 sy 0 0 0 0

Regrade/ flex base

1,550 tn 0 0 0 0

4" Granite trail

1,105 tn 0 0 0 0

Backfill edge of trail

5,960 lf 0 0 0 0

Trail crossing allowance

100 lf 0 0 0 0

Misc. structural concrete allowance

50 cy 0 0 0 0

Topsoil

9,950 sy 0 0 0 0

Reveg. & temp irrigation

9,950 sy 0 0 0 0

Cleanup

1 ls 0 0 0 0

**Non-Road Related Site Work**

0 0 0 0

**TOTAL**

**383,600**

0 0 0 0

0 0 0 0

**TOTAL**

0 0 383,600 383,600









Project

**River Ranch Park - Close-Out**

Allowance

Estimator  
Bid Date

Scott Badgett  
8/15/2022

DIV.	DESCRIPTION	QUANT.	UNIT	UNIT	UNIT	LABOR	MATERIAL	SUB #	TOTALS
				LABOR	MATL.	SUB.	SUBTOTAL	SUBTOTAL	SUBTOTAL
07-1000	<b>Sealants and Flashings</b>						0	0	0
	<b>Building Work</b>						0	0	0
	Allow \$5,000.00 for misc. caulking and sealants	1	ls				0	0	5,000
							0	0	0
							0	0	0
							0	0	0
							0	0	0
							0	0	0
							0	0	0
							0	0	0
	<b>TOTAL</b>						0	0	5,000

**Building Work  
TOTAL  
5,000**

Project **River Ranch Park - Close-Out**

J&G Roofing

Estimator Scott Badgett  
Bid Date 8/15/2022

DIV.	DESCRIPTION	QUANT.	UNIT	UNIT	UNIT	UNIT	LABOR	MATERIAL	SUB #	TOTALS
				LABOR	MATL.	SUB.	SUBTOTAL	SUBTOTAL	SUBTOTAL	

07-4100 **Roofing**

**Building Work**

**Bath House Metal Roof: McElroy**

1 ls 29,636.00

0 0 0 0

0 0 0 0

0 0 29,636 29,636

Remove existing roof and dispose of at approved waste facility.

0 0 0 0

Nail or screw decking per Architects requirements.

0 0 0 0

Install 1 layer of self-adhered high temp rated underlayment. (WIP-300-HT)

0 0 0 0

Install 24ga premium color 7/8" Corrugated metal panel with related flashing and trim.

0 0 0 0

Provide a 20-year paint finish warrant

0 0 0 0

We did not price a 22 ga roof panel due to unacceptable lead times (8-10 months) and additional cost (approximately \$25,000.00)

0 0 0 0

The 24 ga panel that we include has the following properties:

UL 580 Class 90

0 0 0 0

UL 790 Class A

0 0 0 0

UL 2218 Class 4

0 0 0 0

FL 10680 (non-structural)

0 0 0 0

RC158

0 0 0 0

**HQ building:**

Repair missing and damaged foam closures at eave

1 ls 750.00

0 0 0 0

0 0 750 750

0 0 0 0

0 0 0 0

0 0 0 0

**Building Work**

**TOTAL**

**30,386**

0 0 0 0

0 0 0 0

**TOTAL**

0 0 30,386 30,386

Project

**River Ranch Park - Close-Out**

Hull Supply/Allowance

Estimator

Scott Badgett

Bid Date

8/15/2022

DIV.	DESCRIPTION	QUANT.	UNIT	UNIT	UNIT	UNIT	LABOR	MATERIAL	SUB #	TOTALS
				LABOR	MATL.	SUB.	SUBTOTAL	SUBTOTAL	SUBTOTAL	
08-1000	<b>Doors, Frames, and Hardware</b>						0	0	0	0
	<b>Building Work</b>						0	0	0	0
	Misc material for repairing doors/frames/hardware	1	ls				0	0	3,500	3,500
							0	0	0	0
							0	0	0	0
							0	0	0	0
							0	0	0	0
							0	0	3,500	3,500
	<b>TOTAL</b>						0	0	3,500	3,500

**Building Work  
TOTAL  
3,500**







Project

River Ranch Park - Close-Out

Accent Plumbing

Estimator

Scott Badgett

Bid Date

8/15/2022

DIV.	DESCRIPTION	LABOR	MATERIAL	SUB #	TOTALS
		SUBTOTAL	SUBTOTAL	SUBTOTAL	

22-1300 Plumbing

**Building Work**

**HQ Building**

Remove & replace sink & faucet

1 ls

1,400.00

0

0

1,400

1,400

Hook up trap primer

1 ls

2,600.00

0

0

2,600

2,600

Test all plumbing & caulk

0

0

0

0

**Bath House at Improved Camping Area**

1 ls

15,515.00

0

0

15,515

15,515

Repair backing at lavs, pull & reset

0

0

0

0

Move vent pipe for roofer

0

0

0

0

Test all plumbing & caulk

0

0

0

0

Replace commodes as needed

0

0

0

0

Replace lavatory faucets to spec

0

0

0

0

Remove and repair shower faucets

0

0

0

0

Install isolation valves for shower units

0

0

0

0

**Day Use Pavilion**

1 ls

13,755.00

0

0

13,755

13,755

Repair backing at lavs, pull & reset (use relocated blocking in lieu of new carriers)

0

0

0

0

Remove all Pex in walls , replace with copper

0

0

0

0

Test all plumbing & caulk

0

0

0

0

Provide TMV for lavatories

0

0

0

0

**Maintenance Building**

1 ls

6,600.00

0

0

6,600

6,600

Remove sink & eyewash in Shop

0

0

0

0

Rest sink & eyewash

0

0

0

0

Replace Pex pipe with copper

0

0

0

0

Test all plumbing & caulk

0

0

0

0

**PEX Valuation**

Value of installing copper in lieu of PEX under slab - \$3,500

0

0

0

0

0

0

0

0

**Building Work**

**TOTAL**

**39,870**

0

0

0

0

0

0

0

0

**TOTAL**

0

0

39,870

39,870



Project **River Ranch Park - Close-Out**

L&O Electric

Estimator Scott Badgett  
Bid Date 8/15/2022

DIV.	DESCRIPTION	LABOR	MATERIAL	SUB #	TOTALS
		SUBTOTAL	SUBTOTAL	SUBTOTAL	

26-1000 **Electrical**

Work is limited to sheets E004, E100.0, E100.2, E100.4, E100.5, E100.6, E100.8, E100.9, E100.12, E210, E250, MEP220, MEP230 & MEP240 with Deficient items dated from 05/21 to 10/21 as noted by Wilco Report, MYA Report and HCE Report  
This proposal is based on specific information in the Deficient item notes on the plans. Any additional electrical work beyond that shown in the notes that may be required is not included in this price

**Non-Road Related Site Work**

		0	0	0	0
		0	0	0	0
	1 ls	225,800.00	0	225,800	225,800
	Raise J boxes that are below grade	0	0	0	0
	Replace Exposed PVC at panels with RMC	0	0	0	0
	Raise mounting height of poles that are below grade (Concrete by Chasco)	0	0	0	0
	Replace missing screws on panels	0	0	0	0
	Fix broken bond wire	0	0	0	0
	Secure pedestals to the ground	0	0	0	0
	Feeder wire for stall 14	0	0	0	0
	Megger testing and tracing RV Feeders	0	0	0	0
	Redo Service Rack B to meet NEC	0	0	0	0
	Strap conduits to meet NEC	0	0	0	0
	Repair gate conduit	0	0	0	0
	Site Sign Conduit in RMC	0	0	0	0
	Flash Calculations that are missing	0	0	0	0
	Verify Motion sensors are oriented and functioning correctly	0	0	0	0
	Fix Leaning Pole at playground	0	0	0	0
	Label J boxes that are unlabeled	0	0	0	0
	Provide missing bolts for light pole ground box E100.5 & E100.6	0	0	0	0
	Allowance for Pulling New Wire at RV Sites E100.5 & E100.6 other than stall 14 (if required) \$168,000.00	1 ls	168,000.00	168,000	168,000
		0	0	0	0
		0	0	0	0
		0	0	0	0
					<b>Non-Road Related Site Work</b>
					<b>TOTAL</b>
					<b>393,800</b>

66







## Master Project Schedule



**Commissioners Court - Regular Session**

43.

**Meeting Date:** 08/23/2022

2021 Capital Improvement Transfer

**Submitted By:** Tomika Lynce, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

---

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving a 2021 CIP transfer to close P539 (Central Maintenance Light Pole) and move the remaining funds of \$16,954.55 to P595 (New District, County, AG Court).

**Background**

This transfer is necessary to close P539 (Central Maintenance Light Pole) and to provide additional funds to finish P595 (New District, County, AG Court)

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Tomika Lynce

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:58 AM

Started On: 08/17/2022 10:34 AM

**Commissioners Court - Regular Session**

44.

**Meeting Date:** 08/23/2022

2015 CO Transfer Request

**Submitted By:** Tomika Lynce, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving a 2015 CO transfer to close P535 (WIC Remodel at 355 Texas Ave) and move the remaining funds of \$4,603.22 to P595 (New District, County, and AG Courts Preparation) and to move \$55,000 from P356 (2015 CO Non-Departmental) to P595 (New District, County, and AG Courts Preparation).

**Background**

This transfer is necessary to close P535 (WIC Remodel at 355 Texas Ave) and to provide additional funds to finish P595 (New District, County, AG Court).

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Tomika Lynce

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:58 AM

Started On: 08/16/2022 02:23 PM

**Commissioners Court - Regular Session**

45.

**Meeting Date:** 08/23/2022

2020 Capital Improvement Transfer

**Submitted By:** Tomika Lynce, County Auditor

**Department:** County Auditor

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving a 2020 Capital Improvement Transfer to close P533 (JJC - HVAC System Replacement) and move the remaining funds of \$133,564.59 to P595 (New District, County, AG Court) and to close P539 (Central Maintenance Light Pole) and move the remaining funds of \$10,478.58 to P595 (New District, County, AG Court).

**Background**

This transfer is necessary to close P533 (JJC - HVAC System Replacement) and P539 (Central Maintenance Light Pole) and to provide additional funds to finish P595 (New District, County, AG Court).

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Tomika Lynce

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:58 AM

Started On: 08/16/2022 03:25 PM

**Commissioners Court - Regular Session**

46.

**Meeting Date:** 08/23/2022

Approval of Agreement for Annual Renewal for Oracle Paas and Iaas with Mythics, Inc. for IT Department

**Submitted For:** Joy Simonton

**Submitted By:** Mary Watson, Purchasing

**Department:** Purchasing

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving the agreement between Williamson County and Mythics, Inc. for the renewal of Oracle Cloud IDCS for a total amount of \$103,276.00, pursuant to the Maricopa County US Communities contract #180233-002 and authorizing the execution of the agreement.

**Background**

The approval of this renewal agreement will benefit the operations of Williamson County IT Department infrastructure and platforms. The PaaS and IaaS Cloud Services Universal Credits additional licenses are needed to accommodate the growing number of Williamson County employee users. The attached agreements have detailed information describing the products and services covered in this purchase. This agreement is for a thirteen (13) month period of time ending October 31, 2023. IT has verified the pricing on the quote. Legal, Budget and Contract Audit have reviewed the contract. The total amount of the agreement is \$103,276.00. The line item expenditure being charged is 01.0100.0503.004505 FY23. The department point of contact is Minnie Beteille.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Mythics Oracle Letter 8.16.22

Mythics MOD Redacted

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Mary Watson  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 06:07 AM  
08/18/2022 08:29 AM  
Started On: 08/09/2022 09:49 AM



## Information Technology Services



---

Mythics, Inc.  
4525 Main Street, Suite 1500  
Virginia Beach, VA 23462

Oracle America, Inc.  
500 Oracle Parkway  
Redwood Shores, CA 94069

Date:8/8/22

Dear Mythics and Oracle:

### **CONFIRMATION OF EXECUTION OF AGREEMENT WITH MYTHICS, INC. FOR THE PURCHASE OF ORACLE PRODUCTS**

This order is placed pursuant to the Terms and Conditions of the Maricopa County Contract # 180233-002 (US Communities).

Through this ordering letter, Williamson County confirms that an agreement for Oracle Cloud Services has been executed with MYTHICS:

	Oracle Product Type or Metric	Quantity Purchased
1	Oracle PaaS and IaaS Universal Credits	103276

SIGNATURE\*: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

\*Must have authority to enter into contracts on behalf of the End-User.



Mythics Ordering Document



Catherine Burniske
Direct: 757 416 4262
Fax: 757 412 1060
Email: cburniske@mythics.com

Company Name: Willamson County
Contact: Minnie Betelle
Email: mbetelle@wilco.org
Phone: 512.943.1448

MOD Number:
MOD Prepared on: August 14th, 2022
Valid Through: August 26th, 2022

4525 Main Street, Suite 1500
Virginia Beach, VA 23462

9/23/22 10/31/23

Table with columns: Item Nbr, Cloud Services, Part Number, Service Period: Years, Oracle License Type, Annual Quantity, Annual Cost. Row 1: Oracle PaaS and IaaS Universal Credits, B88206, 13.29, Annual Universal Credits, \$ 103,276.00, \$ 103,276.00. Total: CLOUD SERVICES SUBSCRIPTION \$ 103,276.00

Please put the following language on any purchase order that may follow this Ordering Document:

Pricing and Terms Per Mythics Ordering Document

Electronic Delivery: By confirming, referencing or placing an order based on this quote, you are agreeing that the software products or cloud services being purchased are for electronic delivery only and there is no transfer of tangible property.

Payment Terms:
Cloud Services Payment Terms: Due Quarterly in Arrears

Applicable State taxes will be added unless an exemption is provided.

Terms and Conditions

This is a funded non cancellable commitment and a copy of the Purchase Order, solely to facilitate invoicing and payment, will follow no later than 10/14/22

- 1. Annual Universal Credit
Oracle allows You the flexibility to commit an amount to Oracle (as specified in the "Credit Quantity" table in Your order, the "Annual Universal Credit") to be applied towards the future usage of eligible Oracle IaaS and PaaS Cloud Services specified in the rate card attached to Your order or as seen in the Cloud Portal, provided such Cloud Services are available in production release when ordered, at the fees specified in the rate card.
2. Additional Fees for Any Increased Usage/Capacity
As described in the Oracle PaaS and IaaS Universal Credits Service Descriptions available at http://www.oracle.com/contracts, if, at the end of any month during the Services Period under this order, you have exceeded the annual Credit Quantity specified in this order during the Services Period under this order, then you must pay for such excess usage of the Oracle IaaS and PaaS Cloud Service at the "Overage Unit Net Price" specified in the rate card of Your order or as seen in the Cloud Portal.
3. Additional Services
If Oracle adds additional service offerings to the list of eligible Oracle IaaS and PaaS Cloud Services within Your Cloud Services Account during the Services Period, You may activate and use those service offerings and the discount will be applied based on the Cloud Service category discount specified in the rate card attached to Your order or as seen in the Cloud Portal.
4. No Auto Renewal
Notwithstanding any statement, to the contrary in the service specifications, You expressly agree that the cloud services acquired under this order for distribution to the end user will not auto-renew.
5. Data Center Region Availability for Universal Credit Model
Platform and data center region availability information for Oracle Platform as a Service (PaaS) Cloud Services and for Oracle Infrastructure as a Service (IaaS) Cloud Services is provided on the Oracle Cloud Portal at https://cloud.oracle.com/data-regions.
6. Non-Appropriation
In the event funds are not appropriated for a new fiscal year period, upon written notice to the reseller and to Oracle, You may terminate this order immediately without penalty or expense; provided, however, that (a) for each of the whole or partial terms of the order, You must provide a purchase order to the reseller, and (b) Your issuance of each whole or partial term purchase order shall signify that all funds for the given whole or partial term have been fully appropriated and encumbered.
Notwithstanding the foregoing, You agree to pay for all services performed by Oracle prior to Oracle's and the reseller's receipt of Your notice of non-appropriations.
The undersigned has authority to enter into a contract on behalf of the End-User agreeing to the following terms and conditions outlined herein.
End User has obtained all necessary approvals to release funds for this purchase.
You acknowledge that in reliance on this order, Mythics will issue a non-cancellable order with its supplier for products or services purchased.
Non-Payment will constitute an immediate default of this contract and upon notice from Mythics, End-User shall be prohibited from continued use of software licensed and/or services until payment has been received in full for outstanding balance.
You agree that Mythics has the right to cancel your services or support with Oracle due to non-payment.
You agree that this order is placed pursuant to the terms and conditions of the Maricopa County Contract # 180233-002 (US Communities)
Payment of this contract is due in full in accordance with the above referenced payment terms.
This is a non cancellable order.

Signature

Printed Name and Title

Date

**Commissioners Court - Regular Session**

47.

**Meeting Date:** 08/23/2022

Approval of Agreement for Enterprise Support Services with Microsoft Corporation for IT Department

**Submitted For:** Joy Simonton

**Submitted By:** Mary Watson, Purchasing

**Department:** Purchasing

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on authorizing the annual renewal agreement for Enterprise Support Services with Microsoft Corporation per DIR Contract #DIR-CPO-4911 for the term of November 1, 2022 – October 31, 2023, in the amount of \$125,001.89 and authorizing the execution of the agreement.

**Background**

This service agreement supports the Williamson County IT Department's effort to maintain all Microsoft platforms used throughout the County. Microsoft Corporation offers Microsoft Master Services through the vendor contract #U5228634 with the State of Texas Department of Information Services, contract #DIR-CPO-4911. This services bundle provides system support through advisory, onsite and remote support, problem resolution, webcasts and other methods to assure Microsoft system functionality. Legal, Contract Audit, Budget and IT have reviewed this agreement. This item is in the FY23 budget under funding source: 01.0100.0503.004505 Software Maintenance. The department point of contact is Alison Gleason.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Microsoft Services Work Order 10.31.23

**Form Review**

**Inbox**

Purchasing (Originator)

County Judge Exec Asst.

Form Started By: Mary Watson

Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton

Becky Pruitt

**Date**

08/18/2022 06:19 AM

08/18/2022 08:34 AM

Started On: 08/15/2022 08:50 AM

# Microsoft Enterprise Services Work Order TX DIR-CPO-4911

(For Microsoft Internal Purposes Only)  
Work Order Number

**GVS12211-396670-494976**

This Work Order consists of the terms and conditions below, and the provisions of the Microsoft Master Services Agreement reference **U5228634**, effective as of **5/2/2017** (the "Agreement"), the provisions of the Unified Enterprise Support Services Description applicable to the Professional Services identified in this Work Order, and any attachments or exhibits referenced in this Work Order, all of which are incorporated herein by this reference. In this Work Order "Customer," "you," or "your" means the undersigned customer or its affiliate and "Microsoft", "we," "us," or "our" means the undersigned Microsoft affiliate.

By signing below the parties acknowledge and agree to be bound to the terms of this Work Order, the Agreement and all other provisions incorporated in them. This Work Order is effective as of the date that Microsoft signs this Work Order. Regardless of any terms and conditions contained in a purchase order, if any, the terms of this Work Order apply.

Customer	Microsoft Affiliate
Name of Customer (please print)  <b>County Of Williamson</b>	Name  <b>Microsoft Corporation</b>
Signature	Signature  <a href="#">Josh Stikeleather (Aug 12, 2022 10:28 EDT)</a>
Name of person signing (please print)	Name of person signing (please print) <b>Josh Stikeleather</b>
Title of person signing (please print)	Title of person signing (please print) <b>Support Specialist</b>
Signature date	Signature date (effective date) <b>Aug 12, 2022</b>

Name of Customer or its Affiliate that executed the Agreement (if different from Customer above)
--

Customer invoice information		
Name of Customer County Of Williamson		Contact Name (Receives invoices under this Work Order) Alison Gleason.
Street Address Info Technology Srvs301 SE Inner Loop-Suite 105		Contact E-Mail Address agleason@wilco.org
City Georgetown	State/Province Texas	Phone 512-943-1680
Country United States	Postal Code 78626-8207	Fax

## 1. Support Services and Fees.

### 1.1. Term.

Microsoft Enterprise Support Services will commence on **11/1/2022** (the "Support Commencement Date") and will expire on **10/31/2023** (the "Support Expiration Date").

## 2. Description of Services.

Please refer to the current Unified Enterprise Support Services Description ("USSD") which will be incorporated by reference and is published by Microsoft from time to time at <https://www.microsoft.com/unified-support-services-description>. Microsoft may update the support services you purchase under this agreement from time to time, provided that the level of support services you purchase will not materially decrease during the current Term.

### Services by Support Location

Unified Enterprise Support USA - SLG - Enterprise West 11/1/2022 - 10/31/2023		
Quantity	Service	Service Type
2 ea	CE Scoping	Support Assistance
1 hr	Enterprise Advisory Support Hours As-needed	Advisory Services
1 hr	Enterprise Azure Problem Resolution Hours As-needed	Problem Resolution Support
1 ea	Enterprise On-demand Assessment	On-Demand Assessment
100 ea	Enterprise On-Demand Assessment - Setup and Config Service As-needed	On-Demand Assessment Remote
1 ea	Enterprise On-Demand Education	On-Demand Education
1 ea	Enterprise Online Support Portal	Administrative
1 hr	Enterprise Problem Resolution Hours As-needed	Problem Resolution Support
50 hr	Enterprise Reactive Support Management	Service Delivery Management
167 hr	Enterprise Service Delivery Management	Service Delivery Management
10 ea	Enterprise Webcasts As-Needed	Webcast
9999 ea	Reactive Enabled Contacts	Problem Resolution Support
1 ea	Azure Cost Management Planning	IT Service Management
50 ea	Proactive Credits	Proactive Credits
10 hr	Service Delivery Management Extended	Service Delivery Management

Proactive Accelerator for ZeroTrust - Tier 1 USA - SLG - Enterprise West 11/1/2022 - 10/31/2023		
Quantity	Service	Service Type
8 hr	Proactive Accelerator Delivery Planning ZeroTrust	Support Assistance
1 ea	Proactive Accelerator Tailored - Tier 1	Custom Proactive - Maintain
3 ea	Proactive Accelerator ZeroTrust - Tier 1 <ul style="list-style-type: none"> <li>Proactive Accelerator ZeroTrust Tier 1 - Generic</li> </ul>	Administrative
14 hr	Service Delivery Management Extended	Service Delivery Management

## 2.1. Support Services Fees.

The items listed in the table above represent the services that Customer has pre-purchased for use during the term of this Work Order, and applicable fees are shown in the table below. Microsoft Support Services are a non-refundable, prepaid service. Microsoft must receive Customer purchase order or payment before Microsoft commences or continues, as applicable, provision of Microsoft Support Services. If Customer issues a purchase order, Microsoft will invoice Customer, and Customer agrees to pay Microsoft within 30 calendar days of the date of Microsoft invoice. Microsoft reserves the right to adjust Microsoft fees prior to entering into any changes to the Microsoft Support Services ordered herein.

Services Summary	Billing Date	Fee USD
Unified Enterprise Support	11/1/2022	\$84,406.89
Unified Proactive Services Add on   Unified Proactive Svcs Enterprise	11/1/2022	\$33,675.00
Proactive Accelerator for ZeroTrust - Tier 1	11/1/2022	\$39,345.00
Subtotal		\$157,426.89
Flex Allowance		(\$25,000.00)
Software Assurance Benefits *		(\$7,425.00)
<b>Total Fees (excluding taxes)</b>		<b>\$125,001.89</b>

### Software Assurance Benefits

\* Customer will transfer 5.00 Software Assurance PRS incidents to this support agreement as part of this support package.

Billing Schedule	Billing Date	Fee USD
One Time Payment	11/1/2022	\$125,001.89
<b>Total Fees (excluding taxes)</b>		<b>\$125,001.89</b>

## 2.2. Support for Microsoft Products

Microsoft will provide support for Customer's licensed, commercially released, and generally available Microsoft products, and cloud services subscriptions purchased by Customer or Customer's Affiliate: i) as indicated in Appendix A; and ii) during the Term of this Work Order. Such products and subscriptions exclude those purchased by any party that is not Customer's Affiliate as of the Support Commencement Date.

### 2.3. Customer Named Contact(s).

Any changes to the named contacts should be submitted to Microsoft Contact.

Name of Customer Support Service Administrator Alison Gleason.		
Street Address 301 SE Inner Loop Ste 104		Contact E-Mail Address agleason@wilco.org
City Georgetown	State/Province Texas	Phone 512-943-1680
Country United States	Postal Code 78626-8207	Fax

### 3. Use, ownership, rights, and restrictions.

#### 3.1. Products.

"Product" means all products identified in the Product Terms, such as all Software, Online Services and other web-based services, including pre-release or beta versions. Product availability may vary by region. "Product Terms" means the document that provides information about Microsoft Products available through volume licensing. The Product Terms document is published on the Volume Licensing Site (<http://www.microsoft.com/licensing/contracts> or successor site) and is updated from time to time.

All products and related solutions provided under this Work Order will be licensed according to the terms of the license agreement packaged with or otherwise applicable to such product. Customer is responsible for paying any licensing fees associated with Products.

#### 3.2. Fixes.

"Fixes" means Product fixes, modifications, enhancements, or their derivatives, that Microsoft either releases generally (such as service packs), or that Microsoft provides to Customer when performing Professional Services (all support, planning, consulting and other professional services or advice, including any resulting deliverables provided to Customer under this Work Order, to address a specific issue. "Professional Services" means Product support services and Microsoft consulting services provided to Customer under this Work Order. "Professional Services" or "services" does not include Online Services, unless specifically noted.

Fixes are licensed according to the license terms applicable to the Product to which those Fixes relate. If the Fixes are not provided for a specific Product, any other use terms Microsoft provides with the Fixes will apply.

### **3.3. Pre-existing Work.**

"Pre-existing Work" means any computer code or other written materials developed or otherwise obtained independent of this Work Order.

All rights in Pre-existing Work shall remain the sole property of the party providing the Pre-existing Work. Each party may use, reproduce and modify the other party's Pre-existing Work only as needed to perform obligations related to Professional Services.

### **3.4. Services Deliverables.**

"Services Deliverables" means any computer code or materials, other than Products or Fixes that Microsoft leaves with Customer at the conclusion of Microsoft's performance of Professional Services. Upon payment in full for the Professional Services, Microsoft grants Customer a non-exclusive, non-transferable perpetual, fully paid-up license to reproduce, use and modify the Services Deliverable, solely in the form delivered to Customer and solely for Customer's internal business purposes, subject to the terms and conditions of this Work Order.

### **3.5. Affiliates' rights.**

"Affiliate" means any legal entity that a party owns, that owns a party, or that is under common ownership with a party. "Ownership" means, for purposes of this definition, control of more than a 50% interest in an entity.

Customer may sublicense the rights contained in this subsection relating to Services Deliverables to its Affiliates, but Customer's Affiliates may not sublicense these rights and Customer's Affiliates' use must be consistent with the license terms contained in this Work Order.

### **3.6. Restrictions on use.**

Customer must not (and must not attempt to) (1) reverse engineer, decompile or disassemble any Product, Fix, or Services Deliverable, (2) install or use non-Microsoft software or technology in any way that would subject Microsoft's intellectual property or technology to obligations beyond those included in this Work Order; or (3) work around any technical limitations in the Products or Services Deliverables or restrictions in Product documentation. Except as expressly permitted in this Work Order, Customer must not (1) separate and run parts of a Product on more than one device, upgrade or downgrade parts of a Product at different times, or transfer parts of a Product separately; or (2) distribute, sublicense, rent, lease, lend, or use any Product, Fix, or Services Deliverable to offer hosting services to a third party.

### **3.7. Reservation of rights.**

All rights not expressly granted are reserved to Microsoft.

## **4. Microsoft Professional Services Data Protection Addendum.**

The Microsoft Professional Services Data Protection Addendum in effect on the effective date of this Work Order and available on the Volume Licensing Site at <https://aka.ms/ProfessionalServicesDPA> is incorporated herein by this reference.

## 5. Microsoft Contact

Customer contact for questions and notices about this Work Order.

Microsoft Contact Name	
Kevin Maltby	
Phone	Contact E-Mail Address
	v-kmaltby@microsoft.com

## Appendix A

As of the Support Commencement Date, below is a list of your declared licensing enrollments and agreements for which Microsoft will provide support services as defined within this Work Order.

Customer Name	Licensing Program	Licensing Enrollment/Agreement Number/Billing Account ID
WILLIAMSON COUNTY CSCD	Select Plus	7118883
WILLIAMSON COUNTY	Enterprise 6	62421705
WILLIAMSON COUNTY	Select Plus	7118883

**Commissioners Court - Regular Session**

48.

**Meeting Date:** 08/23/2022

EMS-CP ILA Addendum

**Submitted By:** Michael Knipstein, EMS

**Department:** EMS

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on approving an addendum for interlocal agreement between Williamson County and the City of Cedar Park related to the remodel of Fire Station #2.

**Background**

Cedar Park Fire Station #2 and Williamson County EMS station Medic 22 is being remodeled by the City of Cedar Park. This ILA provides funds toward the remodel and will allow Williamson County EMS personnel to have dedicated bedrooms and an office to support EMS operations. Funding was approved in FY22 EMS budget. The ILA has been reviewed by legal and approved by Cedar Park City Council.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

ILA

**Form Review**

**Inbox**

Hal Hawes

County Judge Exec Asst.

Form Started By: Michael Knipstein

Final Approval Date: 08/16/2022

**Reviewed By**

Hal Hawes

Becky Pruitt

**Date**

08/16/2022 02:01 PM

08/16/2022 02:43 PM

Started On: 08/16/2022 11:16 AM

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

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**ADDENDUM FOR  
INTERLOCAL AGREEMENT  
BETWEEN  
WILLIAMSON COUNTY AND THE CITY OF CEDAR PARK, TEXAS  
FOR THE ESTABLISHMENT OF EMS AMBULANCE AND PERSONNEL  
HOUSING AT CEDAR PARK FIRE STATIONS  
(Fire Station No. 2 Remodel)**

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WHEREAS, Williamson County and the City of Cedar Park entered into an interlocal agreement establishing EMS ambulance and personnel housing at Cedar Park Fire Stations in 2019 (“Agreement”); and

WHEREAS, the Parties now wish to execute an addendum to the Agreement to cooperate and assist each other in the remodeling of Fire Station No. 2, located at 1570 Cypress Creek Rd., Cedar Park, Texas (“Addendum”); and

WHEREAS, the Parties find that this Addendum is necessary for the benefit of the public; that each Party has the legal authority to perform and to provide the governmental function or service which is the subject matter of the Agreement; that any division of cost fairly compensates the performing party for services performed under the Addendum; and the performance of the Addendum is in the common interest of both Parties.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the undersigned Parties further agree as follows:

**I.**

**Remodel Construction of Fire Station No. 2:** The City shall procure, bid out, contract, and oversee the remodel construction of Fire Station No. 2 to support the public health operations of both parties.

**II.**

**Financial Contribution by County for Remodel Construction of Fire Station No. 2:** The County agrees to contribute and pay the *not-to-exceed* amount of \$20,000.00 (“County Contribution”) toward the remodel construction costs of Fire Station No. 2. Billing will be made at the start of the project by the City, and payment for any invoice is

due within thirty (30) days of receipt by The County Auditor. Payment for this contribution shall be governed by Chapter 2251 of the Texas Government Code.

**III.**

**Additional Obligations of Cedar Park:** The City agrees to utilize the County Contribution towards remodeling costs incurred by the City for living quarters as follows at Station 2:

- 1. One covered vehicle bay at each of the Stations to house one County EMS ambulance;
- 2. The sole use of two bedrooms, one office space, an area in bay for oxygen storage, and storage area for medical supplies; and
- 3. Shared use of one additional bedroom if available on an as needed basis and the reasonable usage of the shared facilities in the Stations, which shall include but not be limited to the dining area, day room(s), kitchen, laundry, supply closets, restrooms (bath/showers and toilets) as well as all amenities within the Stations.

**IV.**

In all other respects, the Agreement is reaffirmed and shall govern this Addendum.


**AGREED AND APPROVED:**

**WILLIAMSON COUNTY**

By: \_\_\_\_\_  
County Judge

Date: \_\_\_\_\_

**CITY OF CEDAR PARK, TEXAS**

By:  \_\_\_\_\_  
Mayor

Date: 8/11/2022

**Commissioners Court - Regular Session**

49.

**Meeting Date:** 08/23/2022

Award of IFB #22IFB131 San Gabriel Ranch Road & Remuda Drive Improvements to MA Smith Contracting Co. for Road & Bridge Department

**Submitted For:** Joy Simonton

**Submitted By:** Gretchen Glenn, Purchasing

**Department:** Purchasing

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on awarding IFB #22IFB131 San Gabriel Ranch Road & Remuda Drive Improvements to the lowest and best bidder, MA Smith Contracting Co., Inc. in the amount of \$2,072,461.30 and authorizing the execution of the agreement. Funding Source is P492.

**Background**

The Purchasing Department sent out over thirty-five hundred (3,500) notifications with forty-six (46) document takers and seven (7) submitting bids. The bids have been reviewed and the apparent low bidder, MA Smith Contracting Co., Inc, was found to be responsive and materially balanced. Their bid of \$2,072,461.30 was 4.65% higher than the engineers estimate. The bidding was competitive with the lowest two bidders being within 18.37% of each other. In addition to meeting the bid qualifications subject to being low bidder, MA Smith Contracting Co., Inc, has successfully completed previous projects for Williamson County. Based on quality of work performed by contractor and favorable working relationship with the County and its representatives, it is recommended to award the San Gabriel Ranch Road & Remuda Drive Improvements contract to MA Smith Contracting Co., Inc. Funding Source is P492. Department Contact is James Williams.

**Fiscal Impact**

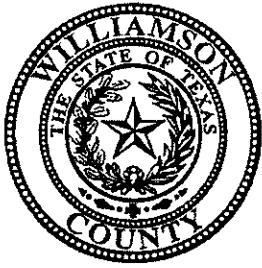
From/To	Acct No.	Description	Amount
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**Attachments**

Ensuing Agreement  
Award Recommendation

**Form Review**

Inbox	Reviewed By	Date
Purchasing (Originator)	Joy Simonton	08/18/2022 06:23 AM
County Judge Exec Asst.	Becky Pruitt	08/18/2022 08:35 AM
Form Started By: Gretchen Glenn		Started On: 08/15/2022 03:09 PM
Final Approval Date: 08/18/2022		



## Agreement for Construction Services

This Agreement ("Agreement") between Williamson County, Texas, a political subdivision of the State of Texas ("Owner") and MA Smith Contracting Co., Inc. ("Contractor") is entered into in accordance with the following terms and conditions:

**ARTICLE 1 SCOPE OF WORK:** The Owner desires to retain Contractor to provide the construction services described herein. The Contractor shall have the overall responsibility for and shall provide complete construction services and furnish all materials, equipment, tools and labor as necessary or reasonably inferable to complete the following described construction services, or any phase of such services, in accordance with the Owner's requirements and the terms of this Agreement (hereinafter collectively referred to as the "Work"):

As described in the IFB Solicitation # 22IFB131, San Gabriel Ranch Road and Remuda Drive Improvements; including the specifications set forth therein, which is incorporated herein as if copied in full.

**ARTICLE 2 CONTRACT PRICE:** Owner agrees to pay to the Contractor, for the satisfactory performance of the Work, the not-to-exceed amount of Two Million, Seventy-Two Thousand, Four Hundred Sixty-One Dollars and Thirty Cents, (\$2,072,461.30) in accordance with the terms and conditions of this Agreement.

**ARTICLE 3 PLANS AND SPECIFICATIONS:** The Work shall be performed pursuant to and in accordance with the following described plans and specifications, as well as any revisions made thereto:

As described in the IFB Solicitation # 22IFB131, San Gabriel Ranch Road and Remuda Drive Improvements; including the specifications set forth therein, which is incorporated herein as if copied in full.

**Additional Work:** Should Owner choose to add additional work, such additional work shall be described in a separate written amendment to this Agreement wherein the additional work shall be described and the parties shall set forth the amount of compensation to be paid by Owner for the additional work. Contractor shall not begin any additional work and Owner shall not be obligated to pay for any additional work unless a written amendment to this Agreement has been signed by both parties.

### ARTICLE 4 SUBSTANTIAL AND FINAL COMPLETION:

**4.1 Commencement of Work.** Contractor shall commence the Work upon instruction to do so from the Owner and Construction shall be deemed to have commenced on the date of such instruction.

**4.2 Substantial Completion.** "Substantial Completion" means the stage in the progress of the Work when the Work, or designated portions thereof, may still require minor modifications or adjustments but, in the Owner's opinion, the Work has progressed to the point such that all parts of the Work under consideration are fully operational and usable for intended purposes, as evidenced by a Certificate of Substantial Completion approved by the Owner. If a Certificate of Occupancy is required by public authorities having jurisdiction over the Work, said certificate shall be issued before the Work or any portion thereof is considered substantially complete. When the Contractor considers that the Work, or a portion thereof which the Owner agrees to accept separately, is substantially complete, the Contractor shall notify Owner's Designated Representative (sometimes referred to as the "ODR") and request a determination as to whether the Work or designated portion thereof is substantially complete. If the ODR does not consider the Work substantially complete, the ODR will notify the Contractor giving reasons therefore. Failure on the Owner's part to list a reason does not alter the responsibility of the Contractor to complete all Work in accordance with the terms of this Agreement. After satisfactorily completing items identified by Owner's Designated Representative, the Contractor shall then submit another request for the ODR to determine Substantial Completion. If The ODR considers the Work substantially complete, The ODR will prepare and deliver a certificate of Substantial Completion which shall establish the date of Substantial Completion, shall include a punch list of items to be completed or corrected before final completion and final payment, shall establish the time within which the Contractor shall finish the punch list, and shall establish responsibilities of the Owner and the Contractor for security, maintenance, heat, utilities, damage to the Work, warranty and insurance. Failure to include an item on the punch list does not alter the responsibility of the Contractor to complete all Work in accordance with the terms and conditions of this Agreement. The certificate of Substantial Completion shall be signed by the Owner and the Contractor to evidence acceptance of the responsibilities assigned to them in such certificate.

Substantial Completion (as defined in this agreement) for all stages of the Work shall be achieved on or before the following Substantial Completion date:

DATE FOR SUBSTANTIAL COMPLETION: 75 working days

Under no circumstances will the time for Substantial Completion exceed this date without a written amendment to this Agreement. **THE TIMES SET FORTH IN THE CONSTRUCTION DOCUMENTS ARE AN ESSENTIAL ELEMENT OF THE AGREEMENT. TIME LIMITS STATED IN THE CONTRACT DOCUMENTS ARE OF THE ESSENCE OF THIS AGREEMENT.**

**4.3 Final Completion.** The Work shall be fully and finally completed **on or before 80 working days** ; provided, however, Owner may extend said time period in the event bad weather affects the progress of the Work. Owner shall, at its sole discretion, determine when the Work has been fully and finally completed to its satisfaction.

**4.4 Liquidated Damages.** For each consecutive calendar day after the date of Substantial Completion that the Work is not Substantially Complete, the Owner may deduct the amount of \$500.00 per day from any money due or that becomes due the Contractor, not as a penalty but as liquidated damages representing the parties' estimate at the time of contract execution of the damages that the Owner will sustain for late completion. The parties stipulate and agree that calculating Owner's actual damages for late completion of

the Work would be impractical, unduly burdensome, and cause unnecessary delay and that the amount of daily liquidated damages set forth is reasonable.

#### **ARTICLE 5 PAYMENT:**

Contractor shall have a duty to submit to the ODR by the end of each month a statement showing the total value of the Work performed during such month. The statement shall also include the value of all sound materials delivered on the Work site and to be included in the Work and all partially completed Work, whether bid as a lump sum or a unit item, which in the opinion of the ODR is acceptable. The ODR shall examine and approve or modify and approve such statement. The Owner shall then pay the Contractor pursuant to Chapter 2251 of the Texas Government Code ("Texas Prompt Payment Act"), as set forth in Article 11.1 of this Agreement, the total amount of the approved statement less all previous payments and all further sums that may be retained by the Owner under the terms of this Agreement or under the law. **Statements are not considered "received" until reviewed by the ODR and an approved statement is submitted to the Williamson County Auditor's Office; therefore, Contractor must ensure timely delivery of statements for review and processing.**

At any time following the completion of all Work, including all punch list items, cleanup, and the delivery of record documents, the Contractor shall submit a certified application for final payment, including all sums held as retainage if any, to the ODR for its review and approval. Contractor shall submit, prior to or with the application for final payment, final copies of all close out documents, including maintenance and operating instructions, guarantees and warranties, certificates, and all other items required by this Agreement. Contractor shall also submit consent of surety to final payment, an affidavit that all payrolls, bills for materials and equipment, subcontracted work and other indebtedness connected with the Work, except as specifically noted, have been paid or will be paid or otherwise satisfied within the period of time required by Chapter 2251, Texas Government Code. Contractor shall furnish documentation establishing payment or satisfaction of all such obligations, such as receipts, releases and waivers of claims arising out of the Agreement. Owner is entitled to rely upon this affidavit and the Contractor may not submit a claim on behalf of a subcontractor or vendor if that claim has not been noted as an exception in the affidavit.

Owner may deduct from the final payment all sums due from Contractor for any reason, Liquidated Damages and all other deductions authorized by this Agreement.

Final payment shall constitute a waiver of all claims by the Contractor except those specifically identified in writing and submitted to the ODR prior to the application for final payment. Provided, however, that the Work shall not be deemed fully performed by the Contractor and closed until the expiration of all warranty periods.

#### **ARTICLE 6 CONTRACTOR'S GENERAL RESPONSIBILITIES AND COVENANTS:**

**6.1** Contractor shall perform all services specifically allocated to it hereunder, as well as those services reasonably inferable and necessary for completion of the Work. The Contractor shall keep the Owner

informed of the progress and quality of the Work. Contractor agrees and acknowledges that Owner is entering into this Agreement in reliance on Contractor's represented expertise and ability to provide the Work described in this Agreement. Contractor agrees to use its best efforts, skill, judgment, and abilities to perform its obligations in accordance with the highest standards used in the profession and to further the interests of Owner in accordance with Owner's requirements and procedures.

**6.2** Contractor's duties as set forth herein shall at no time be in any way diminished by reason of any approval by the Owner nor shall the Contractor be released from any liability by reason of such approval by the Owner, it being understood that the Owner at all times is ultimately relying upon the Contractor's skill and knowledge in performing the services required hereunder.

**6.3** Contractor is responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the Work. The safety program shall comply with all applicable requirements of the current federal Occupational Safety and Health Act and all other applicable federal, state and local laws and regulations.

**6.4** Contractor shall be an independent contractor under this Agreement and shall assume all of the rights, obligations, liabilities, applicable to it as such independent contractor hereunder and any provisions in this agreement which may appear to give Owner the right to direct Contractor as to details of doing the Work herein covered or to exercise a measure of control over the Work shall be deemed to mean that Contractor shall follow the desires of Owner in the results of the Work only. Owner shall not retain or have the right to control the Contractor's means, methods or details pertaining to the Contractor's performance of the Work described herein, nor shall Owner have the power to direct the order in which Contractor's Work is performed under this agreement. Owner and Contractor hereby agree and declare that Contractor is an Independent Contractor and as such meets the qualifications of an Independent Contractor under Texas Worker's Compensation Act, Texas Labor Code, Section 406.141, that the Contractor is not an employee of Owner for purposes of this Agreement, and that the Contractor and its employees, agents and sub-subcontractors shall not be entitled to worker's compensation coverage or any other type of insurance coverage held by Owner.

- 6.5** As part of Contractor obligation to coordinate the Work, Contract shall:
- a. cooperate with the ODR and endeavor to further the interests of the Owner and the Work;
  - b. provide an on-site, full-time superintendent for the duration of the Work;
  - c. visit the Work site and inspect the existing facilities, systems and conditions to insure an accurate understanding of the existing conditions as required;
  - d. at Owner's request, attend public meetings and hearings concerning the development of the Work;
  - e. review all drawings, specifications, and other plans as they are developed by the Owner and/or its architect and advise Owner of any error, inconsistency or omission discovered in the drawings, specifications, and other plans;
  - f. review the drawings, specifications, and other plans for compliance with all applicable laws and code requirements;
  - g. advise Owner of any tests that should be performed;
  - h. organize and maintain a competent, full-time staff at the Work site with clearly defined lines of authority and communication as necessary to coordinate construction activities, monitor and direct progress of the Work;
  - i. attend Owner's regularly scheduled Work progress meetings and fully advise the ODR of the Work status including schedule, costs, quality and changes;
  - j. assist Owner in obtaining building permits and obtain special permits for permanent improvements as required by law; and

- k. shall coordinate, monitor and inspect the Work of subcontractors to ensure conformance with the drawings, specifications, other plans and with the terms of this Agreement.

**6.6** Contractor shall identify every subcontractor it intends to use for the Work to the Owner in writing at least ten (10) days before entering into any subcontract. Contractor shall not use any subcontractor to which Owner has a reasonable objection. If Owner does not object to a particular subcontractor with said ten (10) days, such subcontract may be considered acceptable to Owner. Following Owner's acceptance of a subcontractor, that subcontractor shall not be changed without Owner's written consent, which shall not be unreasonably withheld.

**6.7** Contractor's designated representative, which is set forth below Contractor's signature herein below, shall be responsible for the day-to-day management of the Work on behalf of Contractor. The designated representative shall be the Owner's primary contact during the Work and shall be available as required for the benefit of the Work and the Owner. The contractor's designated representative shall be authorized to act on behalf of and bind the Contractor in all matters related to the Work including, but not limited to, execution of Change Orders.

**6.8 NO ALTERATIONS OR CHANGES SHALL BE MADE, HOWEVER, EXCEPT UPON THE WRITTEN ORDER OF THE OWNER, OR THE ODR.**

**6.9** Contractor shall promptly correct any defective Work at Contractor's sole expense, unless the Owner specifically agrees, in writing, to accept the Work.

**6.10** Contractor shall maintain and deliver the close out documents that describe changes or deviations from the original drawings, specifications and plans that occurred during construction and that reflect the actual "As Built" conditions of the completed Work.

#### **COMMISSIONING AND WARRANTY RESPONSIBILITIES**

**6.11** Contractor shall provide commissioning, starting and check-out services for the systems installed as a part of the Work prior to completion and acceptance. Operation manuals and instructions will be provided to the Owner, the systems will be demonstrated and training provided to Williamson County's operators upon completion and prior to acceptance.

**6.12** Contractor hereby warrants that the materials and equipment provided for the Work will be of good quality and new unless otherwise required or permitted by the Owner; that the construction will be free from faults and defects; and that the construction will conform with the requirements of the plans, specifications, drawings and the terms of this Agreement.

**6.13** Contractor shall provide warranty services for the Work for a full **12 months** (30 months for Work involving mechanical services, if any) following Final Completion and final payment. Just before the warranty period expires, Contractor shall attend an on-site meeting with the Owner to ensure that all warranty issues have been identified and properly remedied.

#### **ARTICLE 7 OWNER'S RESPONSIBILITIES**

**7.1** The Owner shall:

- a. provide the general schedule for the Work provided Owner is of the opinion such schedule is necessary. The general schedule will set forth the Owner's plan for milestone dates and completion of the Work;
- b. identify a person as its ODR who is authorized to act in the Owner's behalf with respect to the Work. The ODR shall examine the documents submitted by the Contractor and shall render decisions on behalf of the Owner to the extent allowed by Texas law;
- c. at Owner's cost, will secure the services of surveyors, soils engineers, existing facility surveys, testing and balancing, environmental surveys or other special consultants to develop such additional information as may be necessary for the design or construction of the Work;
- d. furnish required information and services and shall render approvals and decisions as expeditiously as is consistent with reasonable skill and care and the orderly progress of the Contractor's services and of the Work;
- e. shall have the right to reject any defective Work. Should Contractor refuse or neglect to correct any such Work within a reasonable time after notice, Owner may have the Work corrected and recover all expenses incurred from Contractor on demand; and
- f. Owner shall furnish to the Contractor a sufficient number of plans, drawings and specifications sets.

**ARTICLE 8 INSURANCE AND INDEMNITY**

**8.1 Insurance.** The Contractor shall carry insurance in the types and amounts indicated below for the duration of the Agreement, which shall include items owned by Owner in the care, custody and control of Contractor prior to and during construction. Contractor must also complete and file the declaration pages from the insurance policies with Owner whenever a previously identified policy period expires during the term of the Agreement, as proof of continuing coverage. Contractor shall update all expired policies prior to submission of any payment requests hereunder. Failure to update policies shall be reason for payment to be withheld until evidence for renewal is provided to the Owner.

**8.1.1** The Contractor shall provide and maintain, until the Work covered in this Agreement is completed and accepted by the Owner, the minimum insurance coverage in the minimum amounts as described below. Coverage shall be written on an occurrence basis by companies authorized and admitted to do business in the State of Texas and rated A- or better by A.M. Best Company or otherwise acceptable to Owner.

Type of Coverage	Limits of Liability
a. Worker's Compensation	Statutory
b. Employer's Liability	
Bodily Injury by Accident	\$500,000 Ea. Accident
Bodily Injury by Disease	\$500,000 Ea. Employee
Bodily Injury by Disease	\$500,000 Policy Limit

- c. Comprehensive general liability including completed operations and contractual liability insurance for bodily injury, death, or property damages in the following amounts:

COVERAGE	PER PERSON	PER OCCURRENCE
Comprehensive General Liability <i>(including premises, completed operations and contractual)</i>	\$ 1,000,000	\$ 1,000,000
Aggregate policy limits:		\$2,000,000

- d. Comprehensive automobile and auto liability insurance (covering owned, hired, leased and non-owned vehicles):

COVERAGE	PER PERSON	PER OCCURRENCE
Bodily injury <i>(including death)</i>	\$1,000,000	\$1,000,000
Property damage	\$1,000,000	\$1,000,000
Aggregate policy limits	No aggregate limit	

- e. Builder's Risk Insurance  
*(all risks)*

An all risks policy shall be in the amount equal at all times to 100% of the Contract Sum. The policy shall include coverage for loss or damage caused by certified acts of terrorism as defined in the Terrorism Risk Insurance Act. The policy shall be issued in the name of the Contractor and shall name his Subcontractors as additional insureds. The Owner shall be named as a loss payee on the policy. The builders risk policy shall have endorsements as follow:

1. This insurance shall be specific as to coverage and not considered as contributing insurance with any permanent insurance maintained on the present premises. If off-site storage is permitted, coverage shall include transit and storage in an amount sufficient to protect property being transported or stored.
2. For renovation projects and or portions of work contained within an existing structure, the Owner waives subrogation for damage

by fire to existing building structure(s), if the Builder's Risk Policy has been endorsed to include coverage for existing building structure(s) in the amount described in the Special Conditions. However, Contractor shall not be required to obtain such an endorsement unless specifically required by the Special Conditions., in this Agreement. The aforementioned waiver of subrogation shall not be effective unless such endorsement is obtained.

f. Umbrella coverage in the amount of not less than \$1,000,000.

**8.1.2** The above insurance requirements are not intended to be compounded with the Contractor's standing insurance policies. If the Contractor already has in force insurance policies which provide the required coverage, there is no need to purchase duplicate coverage for this Work.

**8.1.3** Policies must include the following clauses, as applicable.

- a. "This insurance shall not be canceled, limited in scope or coverage, or non-renewed until after thirty (30) days prior written notice, or ten (10) days for non-payment of premium, has been given to Williamson County."
- b. "It is agreed that the Contractor's insurance shall be deemed primary with respect to any insurance or self insurance carried by Williamson County for liability arising out of operations under the Agreement with Williamson County."
- c. "Williamson County, its officials, directors, employees, representatives, and volunteers are added as additional insured as respects operations and activities of, or on behalf of the named insured performed under Agreement with the Owner." This is not applicable to the workers' compensation policy.
- d. "The workers' compensation and employers' liability policy will provide a waiver of subrogation in favor of Williamson County."

**8.1.4** Workers' Compensation Insurance Coverage:

In the event that Contractor employs any individual to perform any portion of the Work, Contractor shall comply with Texas Labor Code, §406.096, which requires workers' compensation insurance coverage for all employees providing services on a building or construction project for a governmental entity.

- a. Definitions:
  - (1) Certificate of Coverage ("certificate") - A copy of a certificate of insurance, a certificate of authority to self-insure issued by the Texas Workers' Compensation 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 Work.

(2) Duration of the Work - includes the time from the beginning of the Work until the Work has been completed and accepted by the Owner.

(3) Coverage – Workers' compensation insurance meeting the statutory requirements of the Texas Labor Code, §401.011(44).

(4) Persons providing services relating to the Work ("subcontractor") - includes all persons or entities performing all or part of the services the Contractor has undertaken to perform the Work, 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, owneroperators, employees of any such entity, or employees of any entity which furnishes persons to provide services in relation to the Work. "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 Work, 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, §401.011(44) for all employees of the Contractor providing services in relation to the Work, for the Duration of the Work.
- c. The Contractor must provide a Certificate of Coverage to the Owner prior to or contemporaneously with the execution of this Agreement.
- d. If the Coverage period shown on the Contractor's current Certificate of Coverage ends during the Duration of the Work, the Contractor must, prior to the end of the Coverage period, file a new Certificate of Coverage with the Owner showing that Coverage has been extended.
- e. The Contractor shall obtain from each person providing services in relation to the Work, and provide to the Owner:
  - (1) a Certificate of Coverage, prior to that person beginning any of the Work, so the Owner will have on file Certificates of Coverage showing Coverage for all persons providing services in relation to the Work; and
  - (2) no later than seven 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 Work.
- f. The Contractor shall retain all required Certificates of Coverage for the Duration of the Work and for one year thereafter.
- g. The Contractor shall notify the Owner in writing by certified mail or personal delivery, within 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 in relation to the Work.
- h. The Contractor shall post on the Work site a notice, in the text, form and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services in relation to the Work that they are required to be covered, and stating how a person may verify Coverage and report lack of Coverage.
- i. By signing this Agreement or providing or causing to be provided a Certificate of Coverage, the Contractor is representing to the Owner that all employees of the Contractor who will provide services in relation to the Work and all persons providing services in

relation to the Work will be covered by workers' compensation coverage for the Duration of the Work, 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 selfinsured, 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.

- j. The Contractor's failure to comply with any of these provisions is a breach of Agreement by the Contractor which entitles the Owner to declare the Agreement void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.

**8.1.5** The furnishing of the above listed insurance coverage must be tendered prior to execution of the Agreement, and in no event later than ten (10) calendar days from Notice of Award. Failure to provide the insurance in a timely fashion may result in loss of Contractor's bid bond.

**8.1.6** The Contractor shall not cause or allow any of its required insurance to be canceled, nor permit any insurance to lapse during the term of the Agreement or as required in the Agreement. If the Contractor fails to obtain, maintain or renew any insurance required by this Agreement, the Owner may, among other remedies available hereunder or at law, obtain insurance coverage directly and recover the cost of that insurance from the Contractor or declare this Agreement void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.

**8.1.7** The Owner reserves the right to review the insurance requirements set forth in this Article during the effective period of the Agreement and to make reasonable adjustments to the insurance coverage and their limits when deemed necessary and prudent by the Owner based upon changes in statutory law, court decisions, or the claims history of the industry as well as the Contractor.

**8.1.8** The Owner shall be entitled, upon request, and without expense, to receive complete copies of the policies with all endorsements and may make any reasonable requests for deletion, or revision or modification of particular policy terms, conditions, limitations, or exclusions, except where policy provisions are established by law or regulation binding upon the Parties or the underwriter of any of such policies. Damages caused by the Contractor and not covered by insurance shall be paid by the Contractor.

**8.1.9** Contractor shall be responsible for payment of premiums for all of the insurance coverages required under this Agreement. Contractor further agrees that for each claim, suit or action made against insurance provided hereunder, with respect to all matters for which the Contractor is responsible hereunder, Contractor shall be solely responsible for all deductibles and self-insured retentions. **Any deductibles or self-insured retentions over \$50,000 in the Contractor's insurance must be declared and approved in writing by Owner in advance.**

**8.1.10** The Contractor shall contractually require each person or entity with whom it contracts to provide services in relation to the Work, to comply with each and every insurance requirement that Contractor must comply with hereunder. **More specifically, each person or**

**entity with whom Contractor contracts to provide services on the in relation to the Work must comply with each insurance requirement under this Article 8 just as if such person or entity was the Contractor. Thus, every reference to Contractor under each insurance requirement of this Article 8 shall mean and include each person or entity with whom Contractor contracts to provide services in relation to the Work. If any such person or entity with whom Contractor contracts to provide services in relation to the Work fails to obtain, maintain or renew any insurance required by this Agreement, the Owner may, among other remedies available hereunder or at law, obtain insurance coverage directly and recover the cost of that insurance from the Contractor or declare this Agreement void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.**

## **8.2 INDEMNITY.**

**8.2.1 INDEMNIFICATION - EMPLOYEE PERSONAL INJURY CLAIMS. TO THE FULLEST EXTENT PERMITTED BY LAW, THE CONTRACTOR SHALL INDEMNIFY, DEFEND (WITH COUNSEL OF OWNER'S CHOOSING), AND HOLD HARMLESS OWNER, AND OWNER'S EMPLOYEES, AGENTS, REPRESENTATIVES, PARTNERS, OFFICERS, AND DIRECTORS (COLLECTIVELY, THE "INDEMNITEES") AND SHALL ASSUME ENTIRE RESPONSIBILITY AND LIABILITY (OTHER THAN AS A RESULT OF INDEMNITEES' GROSS NEGLIGENCE) FOR ANY CLAIM OR ACTION BASED ON OR ARISING OUT OF THE PERSONAL INJURY, OR DEATH, OF ANY EMPLOYEE OF THE CONTRACTOR, OR OF ANY SUBCONTRACTOR, OR OF ANY OTHER ENTITY FOR WHOSE ACTS THEY MAY BE LIABLE, WHICH OCCURRED OR WAS ALLEGED TO HAVE OCCURRED ON THE WORK SITE OR IN CONNECTION WITH THE PERFORMANCE OF THE WORK. CONTRACTOR HEREBY INDEMNIFIES THE INDEMNITEES EVEN TO THE EXTENT THAT SUCH PERSONAL INJURY WAS CAUSED OR ALLEGED TO HAVE BEEN CAUSED BY THE SOLE, COMPARATIVE OR CONCURRENT NEGLIGENCE OF THE STRICT LIABILITY OF ANY INDEMNIFIED PARTY. THIS INDEMNIFICATION SHALL NOT BE LIMITED TO DAMAGES, COMPENSATION, OR BENEFITS PAYABLE UNDER INSURANCE POLICIES, WORKERS COMPENSATION ACTS, DISABILITY BENEFITS ACTS, OR OTHER EMPLOYEES BENEFIT ACTS.**

**8.2.2 INDEMNIFICATION - OTHER THAN EMPLOYEE PERSONAL INJURY CLAIMS. TO THE FULLEST EXTENT PERMITTED BY LAW, CONTRACTOR SHALL INDEMNIFY, DEFEND (WITH COUNSEL OF OWNER'S CHOOSING), AND HOLD HARMLESS OWNER, AND OWNER'S EMPLOYEES, AGENTS, REPRESENTATIVES, PARTNERS, OFFICERS, AND DIRECTORS (COLLECTIVELY, THE "INDEMNITEES") FROM AND AGAINST CLAIMS, DAMAGES, LOSSES AND EXPENSES, INCLUDING BUT NOT LIMITED TO ATTORNEYS' FEES, ARISING OUT OF OR ALLEGED TO BE RESULTING FROM THE PERFORMANCE OF THIS AGREEMENT OR THE WORK DESCRIBED HEREIN, TO THE EXTENT CAUSED BY THE NEGLIGENCE, ACTS, ERRORS, OR OMISSIONS OF CONTRACTOR OR ITS SUBCONTRACTORS, ANYONE EMPLOYED BY THEM OR ANYONE FOR WHOSE ACTS THEY MAY BE LIABLE, REGARDLESS OF WHETHER OR NOT SUCH CLAIM, DAMAGE, LOSS OR EXPENSE IS CAUSED IN WHOLE OR IN PART BY A PARTY INDEMNIFIED HEREUNDER.**

**8.3** Except for the obligation of Owner to pay Contractor the Contract Price pursuant to the terms of this Agreement, and to perform certain other obligations pursuant to the terms and conditions explicitly set forth herein, Owner shall have no liability to Contractor or to anyone claiming through or under Contractor by reason of the execution or performance of this Agreement. Notwithstanding any obligation or liability of Owner to Contractor, no present or future partner or affiliate of Owner or any agent, officer, director, or employee of Owner, Williamson County, or of the various departments comprising Williamson County, or anyone claiming under Owner has or shall have any personal liability to Contractor or to anyone claiming through or under Contractor by reason of the execution or performance of this Agreement.

## **ARTICLE 9 BONDS**

**9.1 Performance Bond.** Upon execution of this Agreement, Contractor shall provide a Performance Bond in the amount of 100% of the Contract Price. The surety for a Performance Bond shall meet the requirements of Texas law.

**9.2 Payment Bond.** Upon execution of this Agreement, Contractor shall provide a Payment Bond in the amount of 100% of the Contract Price, as security for the true and faithful payment in full of all subcontractors and persons performing labor, services, materials, machinery, and fixtures in connection with the Work. The surety for a Payment Bond shall meet the requirements of Texas law.

**9.3 Warranty Bond.** Upon execution of this Agreement, Contractor shall provide a Warranty Bond in the amount of 20% of the Contract Price, as security for the true and faithful performance of all warranties set forth in Bid Documents and this Agreement.

## **ARTICLE 10 TERMINATION**

**10.1 Termination for Cause.** If either party commits an Event of Breach (a breach of any of the covenants, terms and/or conditions of this Agreement), the non-breaching party shall deliver written notice of such Event of Breach to the breaching party. Such notice must specify the nature of the Event of Breach and inform the breaching party that unless the Event of Breach is cured within three (3) business days of receipt of the notice, additional steps may be taken to terminate this Agreement. If the breaching party begins a good faith attempt to cure the Event of Breach within three (3) business days, then and in that instance, the three (3) business day period may be extended by the non-breaching party, so long as the

breaching party continues to prosecute a cure diligently to completion and continues to make a good faith attempt to cure the Event of Breach. If, in the opinion of the non-breaching party, the breaching party does not cure the breach within three (3) business days or otherwise fails to make any diligent attempt to correct the Event of Breach, the breaching party shall be deemed to be in breach and the non-breaching party may, in addition to seeking the remedies available hereunder and under the law, terminate this Agreement.

**10.2 Termination for Convenience.** The Owner may terminate this Agreement for convenience and without cause or further liability upon thirty (30) days written notice to Contractor. In the event of such termination, it is understood and agreed that only the amounts due to Contractor 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 Owner's termination of this Agreement for convenience.

## **ARTICLE 11 MISCELLANEOUS PROVISIONS**

**11.1 Interest and Late Payments.** Except as otherwise specifically set forth herein, Owner's payment for goods and services shall be governed by Chapter 2251 of the Texas Government Code. Interest charges for any overdue payments shall be paid by Owner in accordance with Texas Government Code Section 2251.025. More specifically, the rate of interest that shall accrue on a late payment is the rate in effect on September 1 of Owner's fiscal year in which the payment becomes due. The said rate in effect on September 1 shall be equal to the sum of one percent (1%); and (2) the prime rate published in the Wall Street Journal on the first day of July of the preceding fiscal year that does not fall on a Saturday or Sunday.

In the event that an error appears in an invoice/application for payment submitted by Contractor, Owner shall notify Contractor of the error not later than the twenty first (21<sup>st</sup>) day after the date Owner receives the invoice/application for payment. If the error is resolved in favor of Contractor, Contractor shall be entitled to receive interest on the unpaid balance of the invoice/application for payment submitted by Contractor beginning on the date that the payment for the invoice/application for payment became overdue. If the error is resolved in favor of the Owner, Contractor shall submit a corrected invoice/application for payment that must be paid in accordance within the time set forth above. The unpaid balance accrues interest as provided by Chapter 2251 of the Texas Government Code if the corrected invoice/application for payment is not paid by the appropriate date.

**11.2 Assignment; Successors and Assigns.** This Agreement is a personal service contract for the services of Contractor, and Contractor's interest in this Agreement, duties hereunder and/or fees due hereunder may not be assigned or delegated to a third party. This Agreement shall be binding upon and inure to the benefit of parties hereto and their respective successors and assigns.

**11.3 Captions.** The captions of paragraphs in this Agreement are for convenience only and shall not be considered or referred to in resolving questions of interpretation or construction.

**11.4 Governing Law and Venue.** This Agreement and all of the rights and obligations of the parties and all of the terms and conditions shall be construed, interpreted and applied in accordance with and governed by and enforced under the laws of the State of Texas without reference to its conflicts of law provisions. Williamson County where the Work site is located shall be the sole place of venue for any legal action arising from or related to this Agreement or the project in which the Owner is a party.

**11.5 Waivers.** No delay or omission by either party in exercising any right or power arising from non-compliance or failure of performance by the other party with any of the provisions of this Agreement shall impair or constitute a waiver of any such right or power. A waiver by either party of any covenant or

condition of this Agreement shall not be construed as a waiver of any subsequent breach of that or of any other covenant or condition of the Agreement.

**11.6 Interpretation.** In the event of any dispute over the meaning or application of any provision of the Contract Documents, the Contract Documents shall be interpreted fairly and reasonably, and neither more strongly for or against any party, regardless of the actual drafter of the Contract Documents.

**11.7 Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the parties and their respective permitted assigns and successors.

**11.8 Appointment.** Owner hereby expressly reserves the right from time to time to designate by notice to Contractor a representative(s) to act partially or wholly for Owner in connection with the performance of Owner's obligations. Contractor shall act only upon instructions from the designated representative(s) unless otherwise specifically notified to the contrary.

**11.9 Audits.** Contractor agrees that Owner 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 Contractor which are directly pertinent to the services to be performed under this Agreement for the purposes of making audits, examinations, excerpts, and transcriptions. Contractor agrees that Owner shall have access during normal working hours to all necessary Contractor facilities and shall be provided adequate and appropriate work space in order to conduct audits in compliance with the provisions of this section. Owner shall give Contractor reasonable advance notice of intended audits.

**11.10 Severability.** Should any term or provision of this Agreement be held invalid or unenforceable in any respect, the remaining terms and provisions shall not be affected and this Agreement shall be construed as if the invalid or unenforceable term or provision had never been included.

**11.11 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 Owner, its past or present officers, employees, or agents, nor to create any legal rights or claim on behalf of any third party. Owner 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.

**11.12 Current Revenues.** Under Texas law, a contract with a governmental entity that contains a claim against future revenues is void; therefore, each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party.

**11.13 Compliance with Laws.** Contractor shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any matter affecting the performance of this Agreement, including, without limitation, Worker's Compensation laws, minimum and maximum salary and wage statutes and regulations, licensing laws and regulations. When required, Contractor shall furnish the County with certification of compliance with said laws, statutes, ordinances, rules, regulations, orders, and decrees above specified.

**11.14 Sales and Use Tax Exemption.** Owner is a body corporate and politic under the laws of the State of Texas and claims exemption from sales and use taxes under Texas Tax Code Ann. § 151.309, as amended.

**11.15 Texas Public Information Act.** To the extent, if any, that any provision in this Agreement is in conflict with Tex. Gov't Code 552.001 *et seq.*, as amended (the "Public Information Act"), the same shall be of no force or effect. Furthermore, it is expressly understood and agreed that Owner, its officers and employees may request advice, decisions and opinions of the Attorney General of the State of Texas in regard to the application of the Public Information Act to any information or data furnished to Owner whether or not the same are available to the public. It is further understood that Owner, its officers and employees shall have the right to rely on the advice, decisions and opinions of the Attorney General, and that Owner, its officers and employees shall have no liability or obligation to Contractor for the disclosure to the public, or to any person or persons, of any software or a part thereof, or other items or data furnished to Owner by Contractor in reliance of any advice, decision or opinion of the Attorney General of the State of Texas.

**11.16 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.

**11.17 Equal Opportunity in Employment.** The parties to this Agreement agree that during the performance of the services under this Agreement they will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The parties to this Agreement will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; termination; rates of pay or other forms of compensation, and selection for training, including apprenticeship.

**11.18 Reports of Accidents.** Within 24 hours after Contractor becomes aware of the occurrence of any accident or other event which results in, or might result in, injury to the person or property of any third person (other than an employee of the Contractor), whether or not it results from or involves any action or failure to act by the Contractor or any employee or agent of the Contractor and which arises in any manner from the performance of this Agreement, the Contractor shall send a written report of such accident or other event to the County, setting forth a full and concise statement of the facts pertaining thereto. The Contractor shall also immediately send the County a copy of any summons, subpoena, notice, or other documents served upon the Contractor, its agents, employees, or representatives, or received by it or them, in connection with any matter before any court arising in any manner from the Contractor's performance of work under this Agreement.

**11.19 Relationship of the Parties.** Each party to this Agreement, in the performance of this Agreement, shall act in an individual capacity and not as agents, employees, partners, joint ventures or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purposes whatsoever.

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

**11.21 Execution in Counterparts.** This Agreement may be executed in counterparts, each of which, when executed and delivered, shall be deemed to be an original and all of which together shall constitute one and the same document.

**11.22 Entire Agreement.** This Agreement represents the entire and integrated agreement between the parties hereto and supersedes all prior negotiations, representations, or agreements, either oral or written. This Agreement may be amended only by written instrument signed by each party to this Agreement. NO OFFICIAL, EMPLOYEE, AGENT, OR REPRESENTATIVE OF THE OWNER HAS ANY AUTHORITY, EITHER EXPRESS OR IMPLIED, TO AMEND THIS AGREEMENT, EXCEPT PURSUANT TO SUCH EXPRESS AUTHORITY AS MAY BE GRANTED BY THE WILLIAMSON COUNTY COMMISSIONERS COURT.

BY SIGNING BELOW, the Parties have executed and bound themselves to this Agreement to be effective as of the date of the last party's execution hereof (Effective Date).

**OWNER:**

WILLIAMSON COUNTY, TEXAS,  
a political subdivision of the state of Texas

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

\_\_\_\_\_

**CONTRACTOR:**

By:  \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

Date: Travis Rayland  
8.15.22

**Party Representatives**

Owner's Designated Representative ("ODR"):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone \_\_\_\_\_  
Fax \_\_\_\_\_

Title:

Contractor's Designated Representative:

Travis Rayland  
15309 Marsha St.  
Austin, Tx 78728

Phone 512.990.7140  
Fax 512.990.7855

Title: President



August 10, 2022

Ms. Joy Simonton  
Director/Purchasing Agent  
Williamson County Purchasing Department  
100 Wilco Way  
Georgetown, Texas 78626

Subject: Recommendation for San Gabriel Ranch Rd and Remuda Dr Improvements –  
Bid 22IFB131

Please find attached the bid tabulations for the subject-referenced project. The bids have been reviewed and the apparent low bid (MA Smith Contracting, Inc.) was found to be responsive, mathematically correct, and materially balanced. Following is a summary of the bid totals:

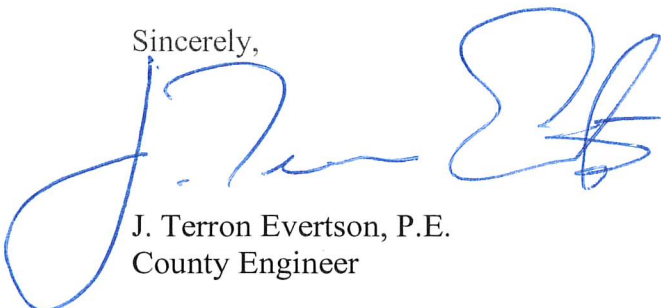
1. MA Smith Contracting Co., Inc. - \$2,072,461.30
2. Joe Bland Construction - \$2,491,795.25
3. Gage and Cade Construction - \$2,585,705.45
4. Cash Construction - \$2,769,330.00
5. Aaron Concrete Contractors - \$3,304,020.40
6. Cox Commercial Construction - \$3,363,246.60
7. Patin Construction - \$3,399,939.00

The Contractor's low base bid is \$92,111.40 above the Engineer's Estimate, a cost increase of 4.65%.

In addition to meeting the bid qualifications subject to being low bidder, MA Smith Contracting Co, Inc. has performed similar work on other projects and received positive references from those contacted. Based on the low bid of \$2,072,461.30 and the previous work experience, I recommend to the Williamson County Commissioners' Court that they award MA Smith Contracting Co., Inc the contract for the San Gabriel Ranch Rd and Remuda Dr. Improvements project.

Please feel free to contact me if you have any questions or concerns.

Sincerely,



J. Terron Evertson, P.E.  
County Engineer

**Commissioners Court - Regular Session**

50.

**Meeting Date:** 08/23/2022

Award of IFB #22IFB127 Cross Culvert Replacements to Cash Construction Company, Inc. for Road & Bridge Department

**Submitted For:** Joy Simonton

**Submitted By:** Gretchen Glenn, Purchasing

**Department:** Purchasing

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action on awarding IFB #22IFB127 Cross Culvert Replacements to the lowest and best bidder, Cash Construction Company, Inc., in the amount of \$1,751,359.00 and authorizing the execution of the agreement.

**Background**

The Purchasing Department sent out over thirty-five (3,500) notifications with forty-nine (49) document takers with five (5) submitting bids. The bids have been reviewed and the apparent low bidder, Cash Construction Company, Inc., was found to be responsive, mathematically correct, and materially balanced. Their lowest bid of \$1,751,359.00 is 45.9% higher than the engineers estimate. The bidding was competitive with the lowest two bidders being within 7.76% of each other. In addition to meeting the bid qualifications subject to being low bidder, Cash Construction Company, Inc., has successfully performed similar work on other projects and received positive references from those contacted. Funding Source is 01.0200.0210.03599. Contact is James Williams.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Ensuing Agreement 22IFB127

Award Recommendation

**Form Review**

**Inbox**

Purchasing (Originator)  
County Judge Exec Asst.  
Form Started By: Gretchen Glenn  
Final Approval Date: 08/18/2022

**Reviewed By**

Joy Simonton  
Becky Pruitt

**Date**

08/18/2022 06:32 AM  
08/18/2022 08:41 AM  
Started On: 08/16/2022 05:00 PM



## Agreement for Construction Services

This Agreement (“Agreement”) between Williamson County, Texas, a political subdivision of the State of Texas (“Owner”) and Cash Construction Co., Inc. (“Contractor”) is entered into in accordance with the following terms and conditions:

**ARTICLE 1 SCOPE OF WORK:** The Owner desires to retain Contractor to provide the construction services described herein. The Contractor shall have the overall responsibility for and shall provide complete construction services and furnish all materials, equipment, tools and labor as necessary or reasonably inferable to complete the following described construction services, or any phase of such services, in accordance with the Owner’s requirements and the terms of this Agreement (hereinafter collectively referred to as the “Work”):

As described in the IFB Solicitation # 22IFB127, Cross Culvert Replacements; including the specifications set forth therein, which is incorporated herein as if copied in full.

**ARTICLE 2 CONTRACT PRICE:** Owner agrees to pay to the Contractor, for the satisfactory performance of the Work, the not-to-exceed amount of One Million, Seven Hundred Fifty-One Thousand, Three Hundred Fifty-Nine Dollars and Zero Cents . (\$1,751,359.00 ) in accordance with the terms and conditions of this Agreement.

**ARTICLE 3 PLANS AND SPECIFICATIONS:** The Work shall be performed pursuant to and in accordance with the following described plans and specifications, as well as any revisions made thereto:

As described in the IFB Solicitation # 22IFB127, Cross Culvert Replacements; including the specifications set forth therein, which is incorporated herein as if copied in full.

**Additional Work:** Should Owner choose to add additional work, such additional work shall be described in a separate written amendment to this Agreement wherein the additional work shall be described and the parties shall set forth the amount of compensation to be paid by Owner for the additional work. Contractor shall not begin any additional work and Owner shall not be obligated to pay for any additional work unless a written amendment to this Agreement has been signed by both parties.

### ARTICLE 4 SUBSTANTIAL AND FINAL COMPLETION:

**4.1 Commencement of Work.** Contractor shall commence the Work upon instruction to do so from the Owner and Construction shall be deemed to have commenced on the date of such instruction.

**4.2 Substantial Completion.** "Substantial Completion" means the stage in the progress of the Work when the Work, or designated portions thereof, may still require minor modifications or adjustments but, in the Owner's opinion, the Work has progressed to the point such that all parts of the Work under consideration are fully operational and usable for intended purposes, as evidenced by a Certificate of Substantial Completion approved by the Owner. If a Certificate of Occupancy is required by public authorities having jurisdiction over the Work, said certificate shall be issued before the Work or any portion thereof is considered substantially complete. When the Contractor considers that the Work, or a portion thereof which the Owner agrees to accept separately, is substantially complete, the Contractor shall notify Owner's Designated Representative (sometimes referred to as the "ODR") and request a determination as to whether the Work or designated portion thereof is substantially complete. If the ODR does not consider the Work substantially complete, the ODR will notify the Contractor giving reasons therefore. Failure on the Owner's part to list a reason does not alter the responsibility of the Contractor to complete all Work in accordance with the terms of this Agreement. After satisfactorily completing items identified by Owner's Designated Representative, the Contractor shall then submit another request for the ODR to determine Substantial Completion. If The ODR considers the Work substantially complete, The ODR will prepare and deliver a certificate of Substantial Completion which shall establish the date of Substantial Completion, shall include a punch list of items to be completed or corrected before final completion and final payment, shall establish the time within which the Contractor shall finish the punch list, and shall establish responsibilities of the Owner and the Contractor for security, maintenance, heat, utilities, damage to the Work, warranty and insurance. Failure to include an item on the punch list does not alter the responsibility of the Contractor to complete all Work in accordance with the terms and conditions of this Agreement. The certificate of Substantial Completion shall be signed by the Owner and the Contractor to evidence acceptance of the responsibilities assigned to them in such certificate.

Substantial Completion (as defined in this agreement) for all stages of the Work shall be achieved on or before the following Substantial Completion date:

DATE FOR SUBSTANTIAL COMPLETION: 55 working days

Under no circumstances will the time for Substantial Completion exceed this date without a written amendment to this Agreement. **THE TIMES SET FORTH IN THE CONSTRUCTION DOCUMENTS ARE AN ESSENTIAL ELEMENT OF THE AGREEMENT. TIME LIMITS STATED IN THE CONTRACT DOCUMENTS ARE OF THE ESSENCE OF THIS AGREEMENT.**

**4.3 Final Completion.** The Work shall be fully and finally completed **on or before 60 working days**; provided, however, Owner may extend said time period in the event bad weather affects the progress of the Work. Owner shall, at its sole discretion, determine when the Work has been fully and finally completed to its satisfaction.

**4.4 Liquidated Damages.** For each consecutive calendar day after the date of Substantial Completion that the Work is not Substantially Complete, the Owner may deduct the amount of **\$500.00 per day** from any money due or that becomes due the Contractor, not as a penalty but as liquidated damages representing the parties' estimate at the time of contract execution of the damages that the Owner will sustain for late completion. The parties stipulate and agree that calculating Owner's actual damages for late completion of the Work would be impractical, unduly burdensome, and cause unnecessary delay and that the amount of daily liquidated damages set forth is reasonable.

**ARTICLE 5 PAYMENT:**

Contractor shall have a duty to submit to the ODR by the end of each month a statement showing the total value of the Work performed during such month. The statement shall also include the value of all sound materials delivered on the Work site and to be included in the Work and all partially completed Work, whether bid as a lump sum or a unit item, which in the opinion of the ODR is acceptable. The ODR shall examine and approve or modify and approve such statement. The Owner shall then pay the Contractor pursuant to Chapter 2251 of the Texas Government Code (“Texas Prompt Payment Act”), as set forth in Article 11.1 of this Agreement, the total amount of the approved statement less all previous payments and all further sums that may be retained by the Owner under the terms of this Agreement or under the law. **Statements are not considered “received” until reviewed by the ODR and an approved statement is submitted to the Williamson County Auditor’s Office; therefore, Contractor must ensure timely delivery of statements for review and processing.**

At any time following the completion of all Work, including all punch list items, cleanup, and the delivery of record documents, the Contractor shall submit a certified application for final payment, including all sums held as retainage if any, to the ODR for its review and approval. Contractor shall submit, prior to or with the application for final payment, final copies of all close out documents, including maintenance and operating instructions, guarantees and warranties, certificates, and all other items required by this Agreement. Contractor shall also submit consent of surety to final payment, an affidavit that all payrolls, bills for materials and equipment, subcontracted work and other indebtedness connected with the Work, except as specifically noted, have been paid or will be paid or otherwise satisfied within the period of time required by Chapter 2251, Texas Government Code. Contractor shall furnish documentation establishing payment or satisfaction of all such obligations, such as receipts, releases and waivers of claims arising out of the Agreement. Owner is entitled to rely upon this affidavit and the Contractor may not submit a claim on behalf of a subcontractor or vendor if that claim has not been noted as an exception in the affidavit.

Owner may deduct from the final payment all sums due from Contractor for any reason, Liquidated Damages and all other deductions authorized by this Agreement.

Final payment shall constitute a waiver of all claims by the Contractor except those specifically identified in writing and submitted to the ODR prior to the application for final payment. Provided, however, that the Work shall not be deemed fully performed by the Contractor and closed until the expiration of all warranty periods.

**ARTICLE 6 CONTRACTOR’S GENERAL RESPONSIBILITIES AND COVENANTS:**

**6.1** Contractor shall perform all services specifically allocated to it hereunder, as well as those services reasonably inferable and necessary for completion of the Work. The Contractor shall keep the Owner informed of the progress and quality of the Work. Contractor agrees and acknowledges that Owner is entering into this Agreement in reliance on Contractor’s represented expertise and ability to provide the Work described in this Agreement. Contractor agrees to use its best efforts, skill, judgment, and abilities to

perform its obligations in accordance with the highest standards used in the profession and to further the interests of Owner in accordance with Owner's requirements and procedures.

**6.2** Contractor's duties as set forth herein shall at no time be in any way diminished by reason of any approval by the Owner nor shall the Contractor be released from any liability by reason of such approval by the Owner, it being understood that the Owner at all times is ultimately relying upon the Contractor's skill and knowledge in performing the services required hereunder.

**6.3** Contractor is responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the Work. The safety program shall comply with all applicable requirements of the current federal Occupational Safety and Health Act and all other applicable federal, state and local laws and regulations.

**6.4** Contractor shall be an independent contractor under this Agreement and shall assume all of the rights, obligations, liabilities, applicable to it as such independent contractor hereunder and any provisions in this agreement which may appear to give Owner the right to direct Contractor as to details of doing the Work herein covered or to exercise a measure of control over the Work shall be deemed to mean that Contractor shall follow the desires of Owner in the results of the Work only. Owner shall not retain or have the right to control the Contractor's means, methods or details pertaining to the Contractor's performance of the Work described herein, nor shall Owner have the power to direct the order in which Contractor's Work is performed under this agreement. Owner and Contractor hereby agree and declare that Contractor is an Independent Contractor and as such meets the qualifications of an Independent Contractor under Texas Worker's Compensation Act, Texas Labor Code, Section 406.141, that the Contractor is not an employee of Owner for purposes of this Agreement, and that the Contractor and its employees, agents and sub-subcontractors shall not be entitled to worker's compensation coverage or any other type of insurance coverage held by Owner.

- 6.5** As part of Contractor obligation to coordinate the Work, Contractor shall:
- a. cooperate with the ODR and endeavor to further the interests of the Owner and the Work;
  - b. provide an on-site, full-time superintendent for the duration of the Work;
  - c. visit the Work site and inspect the existing facilities, systems and conditions to insure an accurate understanding of the existing conditions as required;
  - d. at Owner's request, attend public meetings and hearings concerning the development of the Work;
  - e. review all drawings, specifications, and other plans as they are developed by the Owner and/or its architect and advise Owner of any error, inconsistency or omission discovered in the drawings, specifications, and other plans;
  - f. review the drawings, specifications, and other plans for compliance with all applicable laws and code requirements;
  - g. advise Owner of any tests that should be performed;
  - h. organize and maintain a competent, full-time staff at the Work site with clearly defined lines of authority and communication as necessary to coordinate construction activities, monitor and direct progress of the Work;
  - i. attend Owner's regularly scheduled Work progress meetings and fully advise the ODR of the Work status including schedule, costs, quality and changes;
  - j. assist Owner in obtaining building permits and obtain special permits for permanent improvements as required by law; and
  - k. shall coordinate, monitor and inspect the Work of subcontractors to ensure conformance with the drawings, specifications, other plans and with the terms of this Agreement.

**6.6** Contractor shall identify every subcontractor it intends to use for the Work to the Owner in writing at least ten (10) days before entering into any subcontract. Contractor shall not use any subcontractor to which Owner has a reasonable objection. If Owner does not object to a particular subcontractor with said ten (10) days, such subcontract may be considered acceptable to Owner. Following Owner's acceptance of a subcontractor, that subcontractor shall not be changed without Owner's written consent, which shall not be unreasonably withheld.

**6.7** Contractor's designated representative, which is set forth below Contractor's signature herein below, shall be responsible for the day-to-day management of the Work on behalf of Contractor. The designated representative shall be the Owner's primary contact during the Work and shall be available as required for the benefit of the Work and the Owner. The contractor's designated representative shall be authorized to act on behalf of and bind the Contractor in all matters related to the Work including, but not limited to, execution of Change Orders.

**6.8 NO ALTERATIONS OR CHANGES SHALL BE MADE, HOWEVER, EXCEPT UPON THE WRITTEN ORDER OF THE OWNER, OR THE ODR.**

**6.9** Contractor shall promptly correct any defective Work at Contractor's sole expense, unless the Owner specifically agrees, in writing, to accept the Work.

**6.10** Contractor shall maintain and deliver the close out documents that describe changes or deviations from the original drawings, specifications and plans that occurred during construction and that reflect the actual "As Built" conditions of the completed Work.

#### **COMMISSIONING AND WARRANTY RESPONSIBILITIES**

**6.11** Contractor shall provide commissioning, starting and check-out services for the systems installed as a part of the Work prior to completion and acceptance. Operation manuals and instructions will be provided to the Owner, the systems will be demonstrated and training provided to Williamson County's operators upon completion and prior to acceptance.

**6.12** Contractor hereby warrants that the materials and equipment provided for the Work will be of good quality and new unless otherwise required or permitted by the Owner; that the construction will be free from faults and defects; and that the construction will conform with the requirements of the plans, specifications, drawings and the terms of this Agreement.

**6.13** Contractor shall provide warranty services for the Work for a full **12 months** (30 months for Work involving mechanical services, if any) following Final Completion and final payment. Just before the warranty period expires, Contractor shall attend an on-site meeting with the Owner to ensure that all warranty issues have been identified and properly remedied.

#### **ARTICLE 7 OWNER'S RESPONSIBILITIES**

**7.1** The Owner shall:

- a. provide the general schedule for the Work provided Owner is of the opinion such schedule is necessary. The general schedule will set forth the Owner's plan for milestone dates and completion of the Work;
- b. identify a person as its ODR who is authorized to act in the Owner's behalf with respect to the Work. The ODR shall examine the documents submitted by the Contractor and shall render decisions on behalf of the Owner to the extent allowed by Texas law;
- c. at Owner's cost, will secure the services of surveyors, soils engineers, existing facility surveys, testing and balancing, environmental surveys or other special consultants to develop such additional information as may be necessary for the design or construction of the Work;
- d. furnish required information and services and shall render approvals and decisions as expeditiously as is consistent with reasonable skill and care and the orderly progress of the Contractor's services and of the Work;
- e. shall have the right to reject any defective Work. Should Contractor refuse or neglect to correct any such Work within a reasonable time after notice, Owner may have the Work corrected and recover all expenses incurred from Contractor on demand; and
- f. Owner shall furnish to the Contractor a sufficient number of plans, drawings and specifications sets.

ARTICLE 8 INSURANCE AND INDEMNITY

**8.1 Insurance.** The Contractor shall carry insurance in the types and amounts indicated below for the duration of the Agreement, which shall include items owned by Owner in the care, custody and control of Contractor prior to and during construction. Contractor must also complete and file the declaration pages from the insurance policies with Owner whenever a previously identified policy period expires during the term of the Agreement, as proof of continuing coverage. Contractor shall update all expired policies prior to submission of any payment requests hereunder. Failure to update policies shall be reason for payment to be withheld until evidence for renewal is provided to the Owner.

**8.1.1** The Contractor shall provide and maintain, until the Work covered in this Agreement is completed and accepted by the Owner, the minimum insurance coverage in the minimum amounts as described below. Coverage shall be written on an occurrence basis by companies authorized and admitted to do business in the State of Texas and rated A- or better by A.M. Best Company or otherwise acceptable to Owner.

Type of Coverage	Limits of Liability
a. Worker's Compensation	Statutory
b. Employer's Liability	
Bodily Injury by Accident	\$500,000 Ea. Accident
Bodily Injury by Disease	\$500,000 Ea. Employee
Bodily Injury by Disease	\$500,000 Policy Limit
c. Comprehensive general liability including completed operations and contractual liability insurance for bodily injury, death, or property damages in the following amounts:	

COVERAGE	PER PERSON	PER OCCURRENCE
Comprehensive General Liability (including premises, completed operations and contractual)	\$ 1,000,000	\$ 1,000,000
Aggregate policy limits:		\$2,000,000

- d. Comprehensive automobile and auto liability insurance (covering owned, hired, leased and non-owned vehicles):

COVERAGE	PER PERSON	PER OCCURRENCE
Bodily injury (including death)	\$1,000,000	\$1,000,000
Property damage	\$1,000,000	\$1,000,000
Aggregate policy limits	No aggregate limit	

- e. Builder's Risk Insurance  
(all risks)

An all risks policy shall be in the amount equal at all times to 100% of the Contract Sum. The policy shall include coverage for loss or damage caused by certified acts of terrorism as defined in the Terrorism Risk Insurance Act. The policy shall be issued in the name of the Contractor and shall name his Subcontractors as additional insureds. The Owner shall be named as a loss payee on the policy. The builders risk policy shall have endorsements as follow:

1. This insurance shall be specific as to coverage and not considered as contributing insurance with any permanent insurance maintained on the present premises. If off-site storage is permitted, coverage shall include transit and storage in an amount sufficient to protect property being transported or stored.
2. For renovation projects and or portions of work contained within an existing structure, the Owner waives subrogation for damage by fire to existing building structure(s), if the Builder's Risk Policy has been endorsed to include coverage for existing building structure(s) in the amount described in the Special Conditions.

However, Contractor shall not be required to obtain such an endorsement unless specifically required by the Special Conditions., in this Agreement. The aforementioned waiver of subrogation shall not be effective unless such endorsement is obtained.

f. Umbrella coverage in the amount of not less than \$1,000,000.

**8.1.2** The above insurance requirements are not intended to be compounded with the Contractor's standing insurance policies. If the Contractor already has in force insurance policies which provide the required coverage, there is no need to purchase duplicate coverage for this Work.

**8.1.3** Policies must include the following clauses, as applicable.

- a. "This insurance shall not be canceled, limited in scope or coverage, or non-renewed until after thirty (30) days prior written notice, or ten (10) days for non-payment of premium, has been given to Williamson County."
- b. "It is agreed that the Contractor's insurance shall be deemed primary with respect to any insurance or self insurance carried by Williamson County for liability arising out of operations under the Agreement with Williamson County."
- c. "Williamson County, its officials, directors, employees, representatives, and volunteers are added as additional insured as respects operations and activities of, or on behalf of the named insured performed under Agreement with the Owner." This is not applicable to the workers' compensation policy.
- d. "The workers' compensation and employers' liability policy will provide a waiver of subrogation in favor of Williamson County."

**8.1.4** Workers' Compensation Insurance Coverage:

In the event that Contractor employs any individual to perform any portion of the Work, Contractor shall comply with Texas Labor Code, §406.096, which requires workers' compensation insurance coverage for all employees providing services on a building or construction project for a governmental entity.

- a. Definitions:
  - (1) Certificate of Coverage ("certificate") - A copy of a certificate of insurance, a certificate of authority to self-insure issued by the Texas Workers' Compensation 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 Work.
  - (2) Duration of the Work - includes the time from the beginning of the Work until the Work has been completed and accepted by the Owner.

(3) Coverage – Workers' compensation insurance meeting the statutory requirements of the Texas Labor Code, §401.011(44).

(4) Persons providing services relating to the Work ("subcontractor") - includes all persons or entities performing all or part of the services the Contractor has undertaken to perform the Work, 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, owneroperators, employees of any such entity, or employees of any entity which furnishes persons to provide services in relation to the Work. "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 Work, 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, §401.011(44) for all employees of the Contractor providing services in relation to the Work, for the Duration of the Work.
- c. The Contractor must provide a Certificate of Coverage to the Owner prior to or contemporaneously with the execution of this Agreement.
- d. If the Coverage period shown on the Contractor's current Certificate of Coverage ends during the Duration of the Work, the Contractor must, prior to the end of the Coverage period, file a new Certificate of Coverage with the Owner showing that Coverage has been extended.
- e. The Contractor shall obtain from each person providing services in relation to the Work, and provide to the Owner:
  - (1) a Certificate of Coverage, prior to that person beginning any of the Work, so the Owner will have on file Certificates of Coverage showing Coverage for all persons providing services in relation to the Work; and
  - (2) no later than seven 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 Work.
- f. The Contractor shall retain all required Certificates of Coverage for the Duration of the Work and for one year thereafter.
- g. The Contractor shall notify the Owner in writing by certified mail or personal delivery, within 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 in relation to the Work.
- h. The Contractor shall post on the Work site a notice, in the text, form and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services in relation to the Work that they are required to be covered, and stating how a person may verify Coverage and report lack of Coverage.
- i. By signing this Agreement or providing or causing to be provided a Certificate of Coverage, the Contractor is representing to the Owner that all employees of the Contractor who will provide services in relation to the Work and all persons providing services in relation to the Work will be covered by workers' compensation coverage for the Duration of the Work, 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 selfinsured, 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.

- j. The Contractor's failure to comply with any of these provisions is a breach of Agreement by the Contractor which entitles the Owner to declare the Agreement void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.

**8.1.5** The furnishing of the above listed insurance coverage must be tendered prior to execution of the Agreement, and in no event later than ten (10) calendar days from Notice of Award. Failure to provide the insurance in a timely fashion may result in loss of Contractor's bid bond.

**8.1.6** The Contractor shall not cause or allow any of its required insurance to be canceled, nor permit any insurance to lapse during the term of the Agreement or as required in the Agreement. If the Contractor fails to obtain, maintain or renew any insurance required by this Agreement, the Owner may, among other remedies available hereunder or at law, obtain insurance coverage directly and recover the cost of that insurance from the Contractor or declare this Agreement void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.

**8.1.7** The Owner reserves the right to review the insurance requirements set forth in this Article during the effective period of the Agreement and to make reasonable adjustments to the insurance coverage and their limits when deemed necessary and prudent by the Owner based upon changes in statutory law, court decisions, or the claims history of the industry as well as the Contractor.

**8.1.8** The Owner shall be entitled, upon request, and without expense, to receive complete copies of the policies with all endorsements and may make any reasonable requests for deletion, or revision or modification of particular policy terms, conditions, limitations, or exclusions, except where policy provisions are established by law or regulation binding upon the Parties or the underwriter of any of such policies. Damages caused by the Contractor and not covered by insurance shall be paid by the Contractor.

**8.1.9** Contractor shall be responsible for payment of premiums for all of the insurance coverages required under this Agreement. Contractor further agrees that for each claim, suit or action made against insurance provided hereunder, with respect to all matters for which the Contractor is responsible hereunder, Contractor shall be solely responsible for all deductibles and self-insured retentions. **Any deductibles or self-insured retentions over \$50,000 in the Contractor's insurance must be declared and approved in writing by Owner in advance.**

**8.1.10** The Contractor shall contractually require each person or entity with whom it contracts to provide services in relation to the Work, to comply with each and every insurance requirement that Contractor must comply with hereunder. More specifically, each person or entity with whom Contractor contracts to provide services on the in relation to the Work must comply with each insurance requirement under this Article 8 just as if such person or entity was the Contractor. Thus, every reference to Contractor under each insurance requirement of this Article 8 shall mean and include each person or entity with whom Contractor contracts to provide

services in relation to the Work. If any such person or entity with whom Contractor contracts to provide services in relation to the Work fails to obtain, maintain or renew any insurance required by this Agreement, the Owner may, among other remedies available hereunder or at law, obtain insurance coverage directly and recover the cost of that insurance from the Contractor or declare this Agreement void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.

## **8.2 INDEMNITY.**

**8.2.1 INDEMNIFICATION - EMPLOYEE PERSONAL INJURY CLAIMS. TO THE FULLEST EXTENT PERMITTED BY LAW, THE CONTRACTOR SHALL INDEMNIFY, DEFEND (WITH COUNSEL OF OWNER'S CHOOSING), AND HOLD HARMLESS OWNER, AND OWNER'S EMPLOYEES, AGENTS, REPRESENTATIVES, PARTNERS, OFFICERS, AND DIRECTORS (COLLECTIVELY, THE "INDEMNITEES") AND SHALL ASSUME ENTIRE RESPONSIBILITY AND LIABILITY (OTHER THAN AS A RESULT OF INDEMNITEES' GROSS NEGLIGENCE) FOR ANY CLAIM OR ACTION BASED ON OR ARISING OUT OF THE PERSONAL INJURY, OR DEATH, OF ANY EMPLOYEE OF THE CONTRACTOR, OR OF ANY SUBCONTRACTOR, OR OF ANY OTHER ENTITY FOR WHOSE ACTS THEY MAY BE LIABLE, WHICH OCCURRED OR WAS ALLEGED TO HAVE OCCURRED ON THE WORK SITE OR IN CONNECTION WITH THE PERFORMANCE OF THE WORK. CONTRACTOR HEREBY INDEMNIFIES THE INDEMNITEES EVEN TO THE EXTENT THAT SUCH PERSONAL INJURY WAS CAUSED OR ALLEGED TO HAVE BEEN CAUSED BY THE SOLE, COMPARATIVE OR CONCURRENT NEGLIGENCE OF THE STRICT LIABILITY OF ANY INDEMNIFIED PARTY. THIS INDEMNIFICATION SHALL NOT BE LIMITED TO DAMAGES, COMPENSATION, OR BENEFITS PAYABLE UNDER INSURANCE POLICIES, WORKERS COMPENSATION ACTS, DISABILITY BENEFITS ACTS, OR OTHER EMPLOYEES BENEFIT ACTS.**

**8.2.2 INDEMNIFICATION - OTHER THAN EMPLOYEE PERSONAL INJURY CLAIMS. TO THE FULLEST EXTENT PERMITTED BY LAW, CONTRACTOR SHALL INDEMNIFY, DEFEND (WITH COUNSEL OF OWNER'S CHOOSING), AND HOLD HARMLESS OWNER, AND**

**OWNER'S EMPLOYEES, AGENTS, REPRESENTATIVES, PARTNERS, OFFICERS, AND DIRECTORS (COLLECTIVELY, THE "INDEMNITEES") FROM AND AGAINST CLAIMS, DAMAGES, LOSSES AND EXPENSES, INCLUDING BUT NOT LIMITED TO ATTORNEYS' FEES, ARISING OUT OF OR ALLEGED TO BE RESULTING FROM THE PERFORMANCE OF THIS AGREEMENT OR THE WORK DESCRIBED HEREIN, TO THE EXTENT CAUSED BY THE NEGLIGENCE, ACTS, ERRORS, OR OMISSIONS OF CONTRACTOR OR ITS SUBCONTRACTORS, ANYONE EMPLOYED BY THEM OR ANYONE FOR WHOSE ACTS THEY MAY BE LIABLE, REGARDLESS OF WHETHER OR NOT SUCH CLAIM, DAMAGE, LOSS OR EXPENSE IS CAUSED IN WHOLE OR IN PART BY A PARTY INDEMNIFIED HEREUNDER.**

**8.3** Except for the obligation of Owner to pay Contractor the Contract Price pursuant to the terms of this Agreement, and to perform certain other obligations pursuant to the terms and conditions explicitly set forth herein, Owner shall have no liability to Contractor or to anyone claiming through or under Contractor by reason of the execution or performance of this Agreement. Notwithstanding any obligation or liability of Owner to Contractor, no present or future partner or affiliate of Owner or any agent, officer, director, or employee of Owner, Williamson County, or of the various departments comprising Williamson County, or anyone claiming under Owner has or shall have any personal liability to Contractor or to anyone claiming through or under Contractor by reason of the execution or performance of this Agreement.

## **ARTICLE 9 BONDS**

**9.1 Performance Bond.** Upon execution of this Agreement, Contractor shall provide a Performance Bond in the amount of 100% of the Contract Price. The surety for a Performance Bond shall meet the requirements of Texas law.

**9.2 Payment Bond.** Upon execution of this Agreement, Contractor shall provide a Payment Bond in the amount of 100% of the Contract Price, as security for the true and faithful payment in full of all subcontractors and persons performing labor, services, materials, machinery, and fixtures in connection with the Work. The surety for a Payment Bond shall meet the requirements of Texas law.

**9.3 Warranty Bond.** Upon execution of this Agreement, Contractor shall provide a Warranty Bond in the amount of 20% of the Contract Price, as security for the true and faithful performance of all warranties set forth in Bid Documents and this Agreement.

## **ARTICLE 10 TERMINATION**

**10.1 Termination for Cause.** If either party commits an Event of Breach (a breach of any of the covenants, terms and/or conditions of this Agreement), the non-breaching party shall deliver written notice of such Event of Breach to the breaching party. Such notice must specify the nature of the Event of Breach and inform the breaching party that unless the Event of Breach is cured within three (3) business days of receipt of the notice, additional steps may be taken to terminate this Agreement. If the breaching party begins a good faith attempt to cure the Event of Breach within three (3) business days, then and in that instance, the three (3) business day period may be extended by the non-breaching party, so long as the breaching party continues to prosecute a cure diligently to completion and continues to make a good faith attempt to cure the Event of Breach. If, in the opinion of the non-breaching party, the breaching party does not cure the breach within three (3) business days or otherwise fails to make any diligent attempt to correct

the Event of Breach, the breaching party shall be deemed to be in breach and the non-breaching party may, in addition to seeking the remedies available hereunder and under the law, terminate this Agreement.

**10.2 Termination for Convenience.** The Owner may terminate this Agreement for convenience and without cause or further liability upon thirty (30) days written notice to Contractor. In the event of such termination, it is understood and agreed that only the amounts due to Contractor 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 Owner's termination of this Agreement for convenience.

## **ARTICLE 11 MISCELLANEOUS PROVISIONS**

**11.1 Interest and Late Payments.** Except as otherwise specifically set forth herein, Owner's payment for goods and services shall be governed by Chapter 2251 of the Texas Government Code. Interest charges for any overdue payments shall be paid by Owner in accordance with Texas Government Code Section 2251.025. More specifically, the rate of interest that shall accrue on a late payment is the rate in effect on September 1 of Owner's fiscal year in which the payment becomes due. The said rate in effect on September 1 shall be equal to the sum of one percent (1%); and (2) the prime rate published in the Wall Street Journal on the first day of July of the preceding fiscal year that does not fall on a Saturday or Sunday.

In the event that an error appears in an invoice/application for payment submitted by Contractor, Owner shall notify Contractor of the error not later than the twenty first (21<sup>st</sup>) day after the date Owner receives the invoice/application for payment. If the error is resolved in favor of Contractor, Contractor shall be entitled to receive interest on the unpaid balance of the invoice/application for payment submitted by Contractor beginning on the date that the payment for the invoice/application for payment became overdue. If the error is resolved in favor of the Owner, Contractor shall submit a corrected invoice/application for payment that must be paid in accordance within the time set forth above. The unpaid balance accrues interest as provided by Chapter 2251 of the Texas Government Code if the corrected invoice/application for payment is not paid by the appropriate date.

**11.2 Assignment; Successors and Assigns.** This Agreement is a personal service contract for the services of Contractor, and Contractor's interest in this Agreement, duties hereunder and/or fees due hereunder may not be assigned or delegated to a third party. This Agreement shall be binding upon and inure to the benefit of parties hereto and their respective successors and assigns.

**11.3 Captions.** The captions of paragraphs in this Agreement are for convenience only and shall not be considered or referred to in resolving questions of interpretation or construction.

**11.4 Governing Law and Venue.** This Agreement and all of the rights and obligations of the parties and all of the terms and conditions shall be construed, interpreted and applied in accordance with and governed by and enforced under the laws of the State of Texas without reference to its conflicts of law provisions. Williamson County where the Work site is located shall be the sole place of venue for any legal action arising from or related to this Agreement or the project in which the Owner is a party.

**11.5 Waivers.** No delay or omission by either party in exercising any right or power arising from non-compliance or failure of performance by the other party with any of the provisions of this Agreement shall impair or constitute a waiver of any such right or power. A waiver by either party of any covenant or condition of this Agreement shall not be construed as a waiver of any subsequent breach of that or of any other covenant or condition of the Agreement.

**11.6 Interpretation.** In the event of any dispute over the meaning or application of any provision of the Contract Documents, the Contract Documents shall be interpreted fairly and reasonably, and neither more strongly for or against any party, regardless of the actual drafter of the Contract Documents.

**11.7 Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the parties and their respective permitted assigns and successors.

**11.8 Appointment.** Owner hereby expressly reserves the right from time to time to designate by notice to Contractor a representative(s) to act partially or wholly for Owner in connection with the performance of Owner's obligations. Contractor shall act only upon instructions from the designated representative(s) unless otherwise specifically notified to the contrary.

**11.9 Audits.** Contractor agrees that Owner 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 Contractor which are directly pertinent to the services to be performed under this Agreement for the purposes of making audits, examinations, excerpts, and transcriptions. Contractor agrees that Owner shall have access during normal working hours to all necessary Contractor facilities and shall be provided adequate and appropriate work space in order to conduct audits in compliance with the provisions of this section. Owner shall give Contractor reasonable advance notice of intended audits.

**11.10 Severability.** Should any term or provision of this Agreement be held invalid or unenforceable in any respect, the remaining terms and provisions shall not be affected and this Agreement shall be construed as if the invalid or unenforceable term or provision had never been included.

**11.11 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 Owner, its past or present officers, employees, or agents, nor to create any legal rights or claim on behalf of any third party. Owner 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.

**11.12 Current Revenues.** Under Texas law, a contract with a governmental entity that contains a claim against future revenues is void; therefore, each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party.

**11.13 Compliance with Laws.** Contractor shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any matter affecting the performance of this Agreement, including, without limitation, Worker's Compensation laws, minimum and maximum salary and wage statutes and regulations, licensing laws and regulations. When required, Contractor shall furnish the County with certification of compliance with said laws, statutes, ordinances, rules, regulations, orders, and decrees above specified.

**11.14 Sales and Use Tax Exemption.** Owner is a body corporate and politic under the laws of the State of Texas and claims exemption from sales and use taxes under Texas Tax Code Ann. § 151.309, as amended.

**11.15 Texas Public Information Act.** To the extent, if any, that any provision in this Agreement is in conflict with Tex. Gov't Code 552.001 *et seq.*, as amended (the "Public Information Act"), the same shall be of no force or effect. Furthermore, it is expressly understood and agreed that Owner, its officers and employees may request advice, decisions and opinions of the Attorney General of the State of Texas in

regard to the application of the Public Information Act to any information or data furnished to Owner whether or not the same are available to the public. It is further understood that Owner, its officers and employees shall have the right to rely on the advice, decisions and opinions of the Attorney General, and that Owner, its officers and employees shall have no liability or obligation to Contractor for the disclosure to the public, or to any person or persons, of any software or a part thereof, or other items or data furnished to Owner by Contractor in reliance of any advice, decision or opinion of the Attorney General of the State of Texas.

**11.16 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.

**11.17 Equal Opportunity in Employment.** The parties to this Agreement agree that during the performance of the services under this Agreement they will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The parties to this Agreement will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; termination; rates of pay or other forms of compensation, and selection for training, including apprenticeship.

**11.18 Reports of Accidents.** Within 24 hours after Contractor becomes aware of the occurrence of any accident or other event which results in, or might result in, injury to the person or property of any third person (other than an employee of the Contractor), whether or not it results from or involves any action or failure to act by the Contractor or any employee or agent of the Contractor and which arises in any manner from the performance of this Agreement, the Contractor shall send a written report of such accident or other event to the County, setting forth a full and concise statement of the facts pertaining thereto. The Contractor shall also immediately send the County a copy of any summons, subpoena, notice, or other documents served upon the Contractor, its agents, employees, or representatives, or received by it or them, in connection with any matter before any court arising in any manner from the Contractor's performance of work under this Agreement.

**11.19 Relationship of the Parties.** Each party to this Agreement, in the performance of this Agreement, shall act in an individual capacity and not as agents, employees, partners, joint ventures or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purposes whatsoever.

**11.20 Appropriation of Funds by Owner.** Owner believes it has sufficient funds currently available and authorized for expenditure to finance the costs of this Agreement. Contractor understands and agrees that the Owner's payment of amounts under this Agreement is contingent on the Owner receiving

appropriations or other expenditure authority sufficient to allow the Owner, in the exercise of reasonable administrative discretion, to continue to make payments under this Agreement.

**11.21 Execution in Counterparts.** This Agreement may be executed in counterparts, each of which, when executed and delivered, shall be deemed to be an original and all of which together shall constitute one and the same document.

**11.22 Entire Agreement.** This Agreement represents the entire and integrated agreement between the parties hereto and supersedes all prior negotiations, representations, or agreements, either oral or written. This Agreement may be amended only by written instrument signed by each party to this Agreement. NO OFFICIAL, EMPLOYEE, AGENT, OR REPRESENTATIVE OF THE OWNER HAS ANY AUTHORITY, EITHER EXPRESS OR IMPLIED, TO AMEND THIS AGREEMENT, EXCEPT PURSUANT TO SUCH EXPRESS AUTHORITY AS MAY BE GRANTED BY THE WILLIAMSON COUNTY COMMISSIONERS COURT.

BY SIGNING BELOW, the Parties have executed and bound themselves to this Agreement to be effective as of the date of the last party's execution hereof (Effective Date).

**OWNER:**

WILLIAMSON COUNTY, TEXAS,  
a political subdivision of the state of Texas

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

\_\_\_\_\_

**CONTRACTOR:**

**Cash Construction Co., Inc.**

By: , V.P.

Printed Name: **H. H. Dickehut, III**

Date: \_\_\_\_\_

Date: 8/16/22

**Party Representatives**

Owner's Designated Representative ("ODR"):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone \_\_\_\_\_

Fax \_\_\_\_\_

Contractor's Designated Representative:

Hunter Driskell  
\_\_\_\_\_  
\_\_\_\_\_

Phone 512-251-7872

Fax \_\_\_\_\_

Title:

Title: Project Manager



August 16, 2022

Ms. Joy Simonton  
Director/Purchasing Agent  
Williamson County Purchasing Department  
100 Wilco Way  
Georgetown, Texas 78626

Subject: Recommendation for Cross Culvert Replacements – Bid 22IFB127

Please find attached the bid tabulations for the subject-referenced project. The bids have been reviewed and the apparent low bid (Cash Construction Company, Inc.) was found to be responsive, mathematically correct, and materially balanced. Following is a summary of the bid totals:

1. Cash Construction Company, Inc. - \$1,751,359.00
2. MA Smith Contracting Co., Inc. - \$1,892,767.00
3. Austin Filter Systems, Inc - \$1,963,900.00
4. Patin Construction - \$2,421,297.00
5. Cox Commercial Construction - \$2,484,882.00

The Contractor's low base bid is \$550,581.00 above the Engineer's Estimate including Addendum 1, a cost increase of 45.9%.

In addition to meeting the bid qualifications subject to being low bidder, Cash Construction Company, Inc. has performed similar work on other projects and received positive references from those contacted. Based on the low bid of \$1,751,359.30 and the previous work experience, I recommend to the Williamson County Commissioners' Court that they award Cash Construction Company, Inc the contract for the Cross Culvert Replacements project.

Please feel free to contact me if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Terron Evertson'.

J. Terron Evertson, P.E.  
County Engineer

**Commissioners Court - Regular Session**

51.

**Meeting Date:** 08/23/2022

OSSF - Bridge Church - Amendment to Construction Services Contract to Montes Construction

**Submitted By:** Julissa Vasquez, Road Bond

**Department:** Road Bond

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action to approve an amendment to the Agreement for Construction Services for the construction of an On-Site Sewage Facility (OSSF) at the Bridge Church, in relation to the Southeast Loop Segment 1 Project. Funding Source: Road Bond P463.

**Background**

This Amendment No. 1 amends the scope of work to include additional electrical work to connect the OSSF system to the power service. The addition of this work does not change the project duration. The Contract Price is increased by \$945.64 for a total Contract Price of \$39,795.64.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

OSSF\_MontesConstruction\_Amendment

**Form Review**

**Inbox**

County Judge Exec Asst.  
Form Started By: Julissa Vasquez  
Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:01 AM  
Started On: 08/16/2022 10:52 AM

**AMENDMENT NO. 1  
TO  
AGREEMENT FOR CONSTRUCTION SERVICES**

**WILLIAMSON COUNTY ROAD BOND PROJECT:  
T3346 – ONSITE SEWAGE FACILITY (OSSF)**

This Amendment No. 1 to Agreement For Construction Services is made pursuant to the terms and conditions of the Williamson County Contract for the construction of an Onsite Sewage Facility (OSSF) at the Bridge Church, 747 CR 138, Hutto, Texas, dated January 19, 2022 (“Contract”) and entered into by and between Williamson County, Texas, a political subdivision of the State of Texas, (the "County") and Aurelio Montes DBA Montes Construction (the "Contractor").

WHEREAS, the County and the Contractor executed the Agreement dated effective January 19, 2022 (the “Agreement”);

WHEREAS, pursuant to Article 9.13 of the Agreement, amendments, changes, and modifications to the fully executed Agreement shall be made in the form of an Amendment; and

WHEREAS, it has become necessary to amend, change and modify the Agreement.

**AGREEMENT**

NOW, THEREFORE, the County and the Contractor agree that the Agreement shall be amended, changed and modified as follows:

- I. The original Exhibit “A” - Scope of Work of the Agreement shall be replaced and supplanted by the Exhibit “A” - Scope of Work attached hereto and incorporated herein for all purposes.
- II. Article 2 – Contract Price shall be amended as follows:

**ARTICLE 2 CONTRACT PRICE:** County agrees to pay to the Contractor, for the satisfactory performance of the Work, the sum of THIRTY-NINE THOUSAND SEVEN HUNDRED NINETY-FIVE AND 64/100 DOLLARS (\$39,795.64) in accordance with the terms and conditions of this Agreement.

- III. Except as otherwise amended by prior or future Amendments, all other terms of the Agreement are unchanged and will remain in full force and effect. This Amendment does not waive the parties’ responsibilities and obligations provided under the Contract.

IN WITNESS WHEREOF, the County and the Contractor have executed this Amendment, to be effective as of the date of the last party's execution below.

**CONTRACTOR:**

Aurelio Montes DBA Montes Construction

By:   
Signature

Aurelio Montes  
Printed Name

owner  
Title

August 15, 2022  
Date

**COUNTY:**

Williamson County, Texas

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_, 20\_\_\_\_  
Date

LIST OF ATTACHMENTS

Exhibit "A" – Scope of Work

## **EXHIBIT "A"**

### **SCOPE OF WORK**

Contractor shall perform the following:

1. Maintain the existing Onsite Sewage Facility functioning at all times during construction of the new Onsite Sewage Facility;
2. Installation of an Onsite Sewage Facility at Bridge Church, 747 CR 138, Hutto, Texas pursuant to the design, plans and specifications created and issued by Austin Best Septic, as set forth in **Exhibit "B"**;
3. Coordinate the connection of the new Onsite Sewage Facility with the property owner, Bridge Church, in order to minimize any impact to the property owner's ongoing daily operations;
4. Cut parking lot and haul off concrete and replace with 5" of concrete; and
5. As a part of the construction, perform standard trench repair that includes select bedding material, backfill/flex base and replacing concrete slab and perform saw cut joints at each location the trench crosses existing joints. All trench repairs shall be in accordance with the City of Austin's Trench Repair in Existing Pavement (UCM Section 5.7.4) (Standard No. 1100S-3A), as set forth in **Exhibit "C"**; provided, however, references made to HMAC Pavement and Tack Coat shall not be applicable to the Project.
6. Perform additional electrical work to connect the Onsite Sewage Facility system to the power service. The proposed connection point was modified to match the existing condition of the building. This will require additional trenching, conduit, and electrical wiring.

**Commissioners Court - Regular Session**

52.

**Meeting Date:** 08/23/2022

Sam Bass Rd. Relocation Claim

**Submitted For:** Charlie Crossfield

**Submitted By:** Charlie Crossfield, Road Bond

**Department:** Road Bond

**Agenda Category:** Regular Agenda Items

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**Information**

**Agenda Item**

Discuss, consider and take appropriate action on 1 claim for moving expenses related to the right of way acquisition on Sam Bass Road--Parcel 13. Funding Source: Road Bonds P462

Unit E26- Avogaro

**Background**

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Unit E26

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Charlie Crossfield

Final Approval Date: 08/18/2022

**Reviewed By**



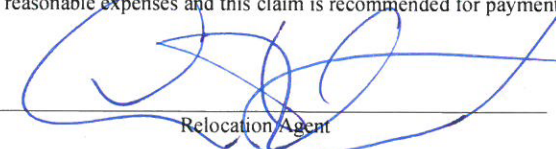
Becky Pruitt

**Date**

08/18/2022 08:51 AM

Started On: 08/17/2022 03:35 PM

## CLAIM FOR ACTUAL MOVING EXPENSES

Print or Type All Information				
1. Name of Claimant(s) <b>Angela + Mario Avogaro</b>		Parcel No: 13		County: Williamson
<input checked="" type="checkbox"/> Individual Storage Unit #E26		Project: Corridor H/Sam Bass Rd		
2. Address of Property Acquired by Williamson County: 4700 Sam Bass Road Round Rock, Texas 78681		3. Address Moved To: <b>500 County Road 117 Round Rock, TX 78665</b>		
Claimant's Telephone No.: <b>5 [REDACTED]</b>		5. Distance Moved: <b>9</b> Miles		
4. Occupancy of Property Acquired by Williamson County: From (Date): <b>prior to 1/1/2020</b> To (Date of Move): <b>12/30/2021</b>		7. Mover's Name and Address: <b>Self-Move based off approved fee schedule BOAT</b>		
<input type="checkbox"/> Owner/Occupant <input checked="" type="checkbox"/> Tenant		9. Amount of Claim:		
6. Controlling Dates		Mo.	Day	Yr.
a. First Offer in Negotiation	05	11	2020	
b. Date Property Acquired	05	29	2021	
c. Date Required to Move	11	30	2021	
8. Property Storage (attach explanation) From (Date): N/A To (Date of Move): N/A		Moving Expenses		\$300.00
Place Stored (Name and Address): N/A		<b>Total Amount</b>		<b>\$300.00</b>
10. Temporary Lodging (attach explanation) From (Date): N/A To (Date of Move): N/A		11. All amounts shown in Block 9 were necessary and reasonable and are supported by attached receipts. Pay of this claim is requested. I certify that I have not submitted any other claim for, or received reimbursement for, an item of expense in this claim, and that I will not accept reimbursement or compensation from any other source for any item of expense paid pursuant to this claim. I further certify that all property was moved and installed at the address shown in Block 3, above, in accordance with the invoices submitted and agreed terms of the move and that all information submitted herewith or included herein is true and correct.		
 Signature Claimant		2/1/2022 Date of Claim		
 Signature Claimant				
Spaces Below to be Completed by Williamson County				
I certify that I have examined this claim and substantiating documentation attached herewith and have found it to be true and correct and to conform with the applicable provisions of State law. All items are considered to be necessary reasonable expenses and this claim is recommended for payment as follows:				
Amount of \$ 300.00				
8-16-2022 Date		 Relocation Agent		
Date		Williamson County Judge		

<b>Parcel 13 Sam Bass Road</b>			<b>Displacee Name</b> <u>Angela Avogaro</u>
Tenant Personal Property Relocation Estimate			<b>Unit Number</b> <u>E26</u>
Type of Property		Buehler	<b>Comments:</b>  [REDACTED] 2 [REDACTED] et [REDACTED] n
		cost per each	
Passenger Vehicles		\$250.00	
Covered Trailers		\$250.00	
Flatbed Trailers		\$250.00	
<b>Various Boats with Trailers</b>		<b>\$300.00</b>	
Motorhome Bus		\$500.00	
Motorhome		\$400.00	
Box Truck		\$450.00	
Food Truck		\$450.00	
Travel Trailers All Sizes		\$400.00	
8' X 8' Storage Bins (contents only)		\$850.00	
Slide in Truck Camper		\$350.00	
Office Trailer		\$650.00	

## CERTIFICATION OF ELIGIBILITY

Project Sam Bass Road  
Parcel: 13

Tenant Name: Angela + Mario Avogaro

Unit/Space #: E2C

### Individuals, Families and Unincorporated Businesses or Farming Operations

I certify that myself and any other party(ies) with a financial interest in this relocation assistance claim are either:

- Citizens or Nationals of the United States  
or  
 Aliens lawfully present in the United States

\* If an Alien lawfully present in the United States, supporting documentation will be required.

  
Signature

Date: 02/01/2022

  
Signature

Date: 2/1/22

### Incorporated Business, Farm or Nonprofit Organizations

I certify that I have signature authority for this entity and such entity is lawfully incorporated under the applicable state's laws and authorized to conduct business within the United States.

N/A

\_\_\_\_\_  
Claimant

Date:

**PLEASE COMPLETE, SIGN, DATE AND RETURN**

## Contact Notes

Project Corridor H/Sam Bass Road

Parcel 13

Unit # E26 \_\_\_\_\_

Name Angela Avogaro \_\_\_\_\_

Phone [REDACTED]2 \_\_\_\_\_

Email [REDACTED]n [REDACTED]t \_\_\_\_\_

Date	Comments
10-30-2021	Sent email asking for response to July relocation letter. No Response
01-21-2022	Received email from Angela Avogaro regarding relocation reimbursement for moving her personal property boat from Sam Bass Storage. I called her and left her a message to call me and I would explain project and relocation process.
01-05-2022	Move Verified
06-10-2022	Prepared claim documents and sent to Ms. Avogaro for signature. Sent final notice to tenant to submit claim
08-15-2022	Signed claim forms returned
08-16-2022	Sent claim to Sheets and Crossfield for approval and payment.

**Commissioners Court - Regular Session**

53.

**Meeting Date:** 08/23/2022

CR 258 Extension - Standard Utility Agreement with Pedernales Electric Cooperative (PEC)

**Submitted By:** Julissa Vasquez, Road Bond

**Department:** Road Bond

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider, and take appropriate action regarding the Standard Utility Agreement with PEC for utility relocations on the CR 258 Extension Project, a Road Bond Project in Commissioner Precinct 2. P:277

**Background**

PEC has existing facilities in conflict with the CR 258 Extension Project. The Standard Utility Agreement for the relocations is for a total amount of \$15,219.45. PEC is 91.34% eligible for reimbursement. The total anticipated reimbursement to PEC by the County is \$13,901.44 (91.34% of \$15,219.45).

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

CR258 Extension Utility Reimbursement Agreement

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Julissa Vasquez

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 10:01 AM

Started On: 08/16/2022 11:12 AM

Ms. Rebecca Pruitt  
Williamson County Judge's Office  
County Courthouse  
710 Main Street, Ste. 101  
Georgetown, TX 78626



## 8/23/2022 AGENDA ITEMS

Dear Ms. Pruitt,

The following item has been placed on the Court Agenda. An electronic copy signed by the Utility Owner has been attached to this cover letter.

- CR 258 Extension Utility Reimbursement Agreement – Pedernales Electric Cooperative (PEC)

Once approved by the Court, please have the Judge sign in the indicated area(s). **The signed electronic copy will need to be returned to HNTB for further processing via e-mail.**

Thank you.

Best regards,

A handwritten signature in blue ink that reads "Eddie Church".

Eddie R. Church, P.E.  
Project Manager

## REIMBURSEMENT AGREEMENT

This Reimbursement Agreement ("Agreement") is made and entered into and effective the day of April 25, 2022, by and between Pedernales Electric Cooperative (hereinafter referred to as "Utility"), and Williamson County, Texas, (hereinafter referred to as "County").

### WITNESSETH:

WHEREAS, Utility is the owner of certain Overhead Electric Utility Lines and Utility Poles. (herein called Facilities).

WHEREAS, County desires to construct proposed County Road 258 (hereinafter called "Project") and make improvements to Project as shown on plans submitted to Utility;

WHEREAS, to accommodate the Project, County desires Utility to perform certain facility modification/relocation work herein referred to as the "Work" and described as follows:

- Remove then Upgrade one pole along Sunset Ridge. Remove one pole along US 183 and Remove Overhead Electric utility line crossing US 183. Install 1 new pole along US 183 and 1 additional new pole with anchor along US 183, connect both to the Existing Overhead Electric utility line running parallel to US 183. Remove then Upgrade 1 pole SW of intersection of US 183 and Long Run. Install new Overhead Electric line connect to new pole south of proposed CR 258 Extension and to upgraded pole SW of intersection of US 183 and Long Run.
- County will reimburse Utility for labor and materials.
- Upon completion of Project, Contractor will provide an as-built drawing of the relocation to the Utility and County.

WHEREAS, Utility, under the terms hereinafter stated, has evaluated the Project and is willing to perform Work to its Facilities to accommodate the Project, provided the County reimburses Utility for 100% of its eligible costs for labor and materials to do the Work.

NOW, THEREFORE, in consideration of the promises and mutual covenants herein contained, Utility agrees to perform the Work and permit the Project subject to the following terms and provisions:

1. County agrees that the description of the Work listed above contains a complete representation of the Work requested of Utility to accommodate the Project.
2. County shall, at its own expense, inspect the Work by Utility hereunder, to assure itself that the Work is being performed in compliance with the standards of County.
3. Though this agreement is based on the proposed "Good Faith Estimate" herein referred to as the "Estimate" listed below: (See Attachment "A" for detailed estimate)

Estimated 5 Poles of aerial Electric Distribution defined as Work = \$ 15,219.45

County agrees to bear 100% of the eligible costs incurred by Utility relating to the Work. Final eligible costs may be more or less than the Estimate, which shall not be construed as a limitation of costs for such Work. County recognizes that Utility may use one or more contractors to perform the

**Work.**

4. Upon completion of said Work, Utility shall make an accounting of final costs and provide County an invoice of the same. The final eligible cost may be greater or less than the Estimate and County shall be liable to Utility for 100% of the eligible final cost. After receipt and approval of invoice, County shall pay the full amount within 30 days.
5. County shall perform all operations and construction activities below or adjacent to the Facilities in a workmanlike and safe manner and in conformance with all applicable industry and governmental standards and conditions that may be imposed by Utility from time to time. No construction activity by County shall be performed under, across, or adjacent to the Facilities until the Work of Utility has been completed.
6. Notice shall be given to Utility by County, at least 48 hours in advance of commencement of any construction activity on or adjacent to the Facilities, excepting only cases of emergency. Said notice shall be given to Texas One-Call: 1-800-245-4545. In the event County breaches any of the terms, covenants or provisions of this Agreement and Utility commences litigation to enforce any provisions of this Agreement, the cost of attorneys' fees, interest and the attendant expenses will be payable to Utility by County upon demand.
7. To the fullest extent permitted by law, the County shall indemnify, save, hold harmless, and at Utility's option, defend Utility and its affiliated companies and their directors, officers, employees and agents from any and all claims, demands, cost (including reasonable attorney and expert witness fees and court costs), expenses, losses, causes of action (whether at law or in equity), fines, civil penalties, and administrative proceedings for injury or death to persons or damage or loss to property or other business losses, including those made or incurred by Utility or its directors, officers, employees, or agents and including environmental damage in any way arising from or connected with the existence, construction, operation, maintenance, removal or other operations arising out of the Work as described in this Agreement and the construction, operation and/or use of the Project by County, except those arising from Utility's sole negligence.
8. This Agreement supersedes every antecedent or concurrent oral and/or written declaration and/or understanding pertaining to the Work or construction activity by and between Utility and County.
9. As soon as possible after the document is prepared, Utility and County shall sign a Utility Joint Use Agreement and make a part hereof.

Unless an item below is stricken and initialed by the County and Utility, this agreement in its entirety consists of the following:

1. Utility Agreement - Wilco –U-35 – 100% County – Off System
2. Plans, Specification, and Estimated Costs (Attachment “A”)
3. Utility’s Schedule of Work and Estimated Date of Completion (Attachment “B”)
4. Eligibility Ratio (Attachment “C”)
5. Betterment Calculation and Estimates (Attachment “D”)
6. Proof of Property Interest – ROW-U-1A (Attachment “E”)

7. Wilco-U-80A – Joint Use Agreement (Attachment “F”)

IN WITNESS WHEREOF, we have hereunto set our hands on the day and year below.

**UTILITY**

**WILLIAMSON COUNTY**

Utility: Pedernales Electric Cooperative  
*Name of Utility*

By: \_\_\_\_\_  
*Authorized Signature*

By: *Dirk Field*  
*Authorized Signature*

\_\_\_\_\_  
*Print or Type Name*

Dirk Field  
*Print or Type Name*

Title: \_\_\_\_\_

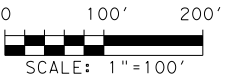
Title: Planning and Design Manager

Date: \_\_\_\_\_

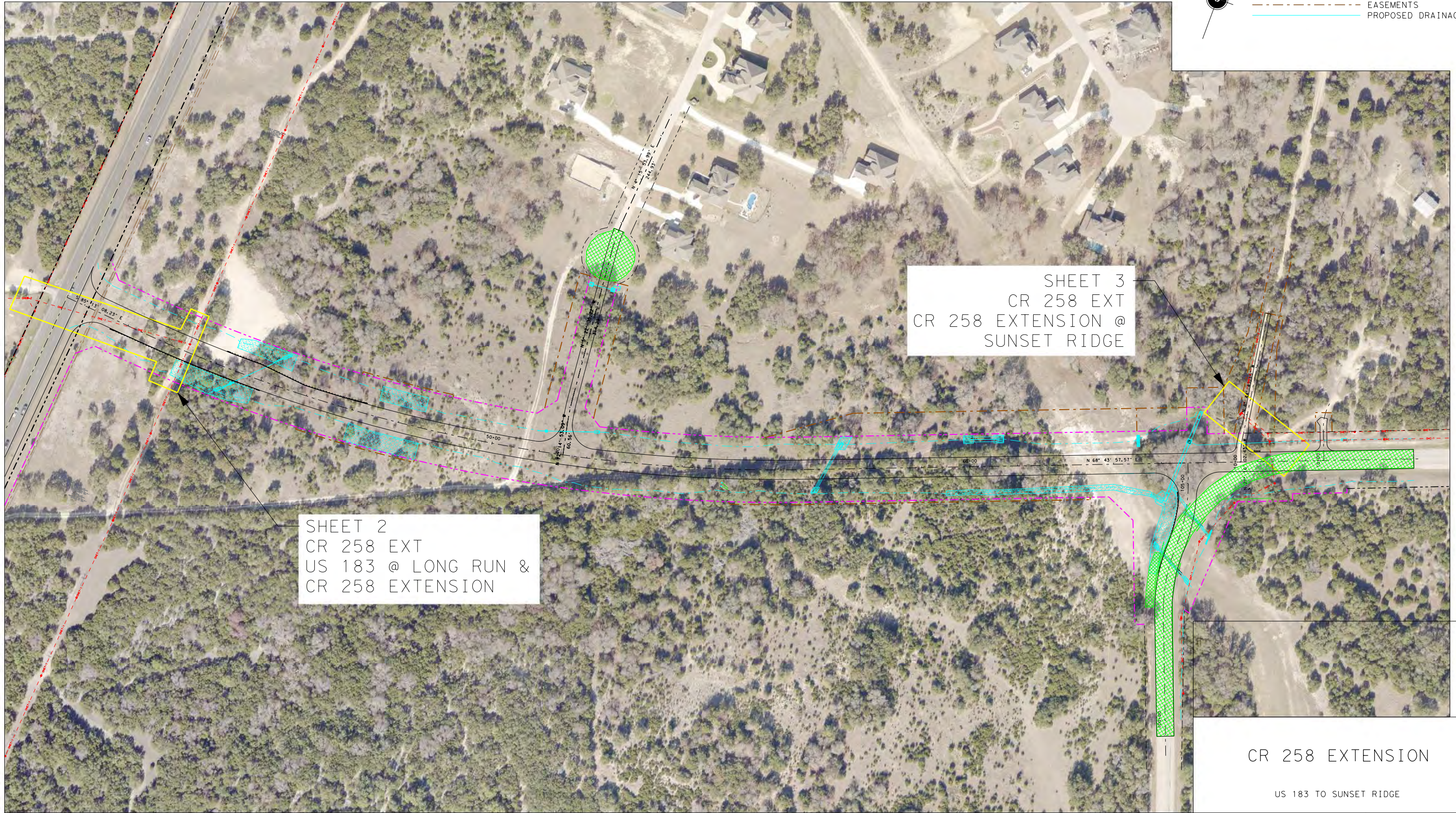
Date: 4-13-22



**Attachment A**  
**Plans, Specifications, and Estimated Costs**



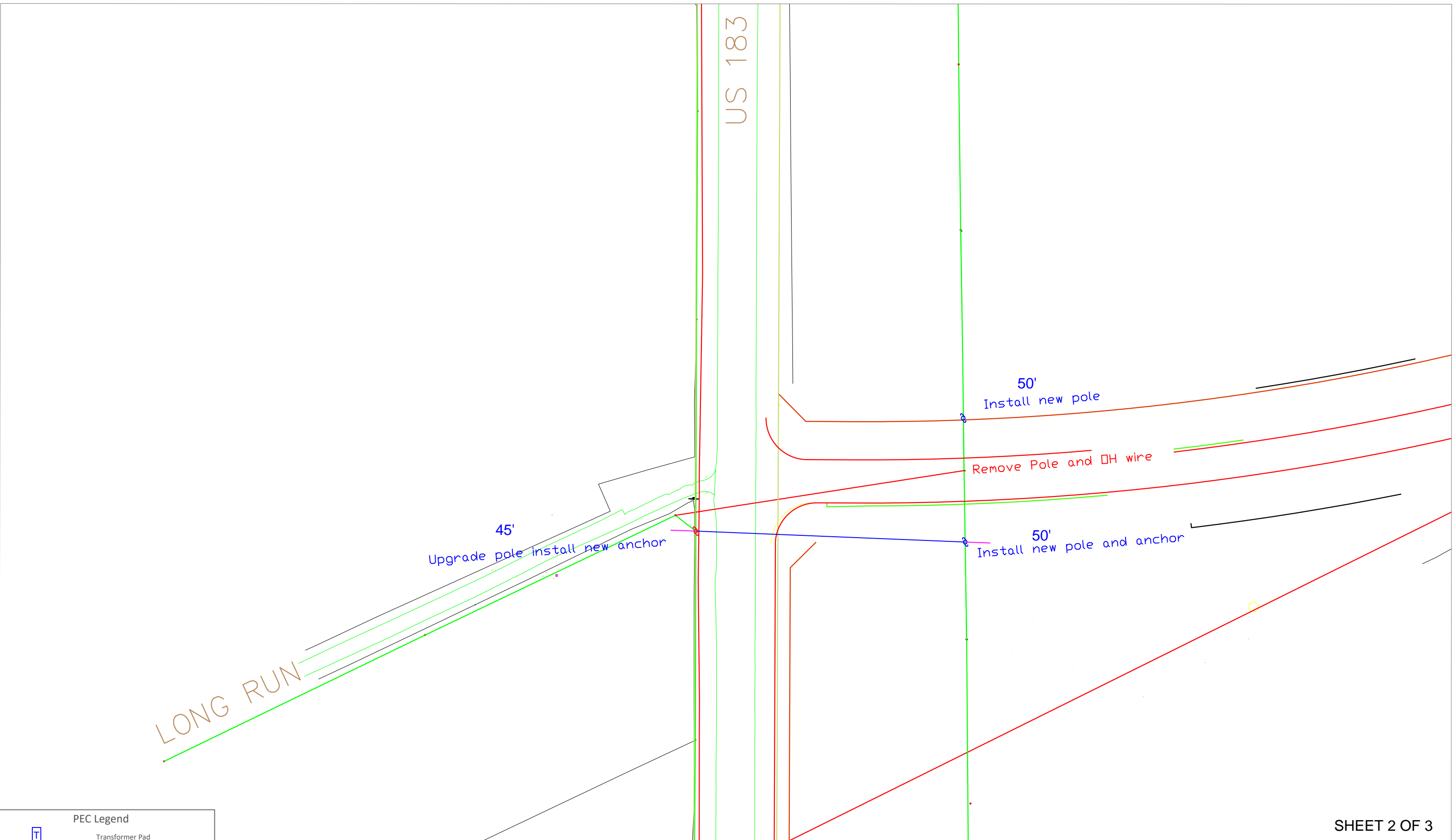
- PROPOSED ROW
- EXISTING ROW
- PROPOSED ROADWAY
- EXISTING ROADWAY
- EASEMENTS
- PROPOSED DRAINAGE



SHEET 3  
CR 258 EXT  
CR 258 EXTENSION @  
SUNSET RIDGE

SHEET 2  
CR 258 EXT  
US 183 @ LONG RUN &  
CR 258 EXTENSION

CR 258 EXTENSION  
US 183 TO SUNSET RIDGE



PEC Legend	
	Transformer Pad
	Primary Enclosure
	New Pole
	Conduit for Future
	3-3" Conduit Stubs

PEC Workorder Number  
136305

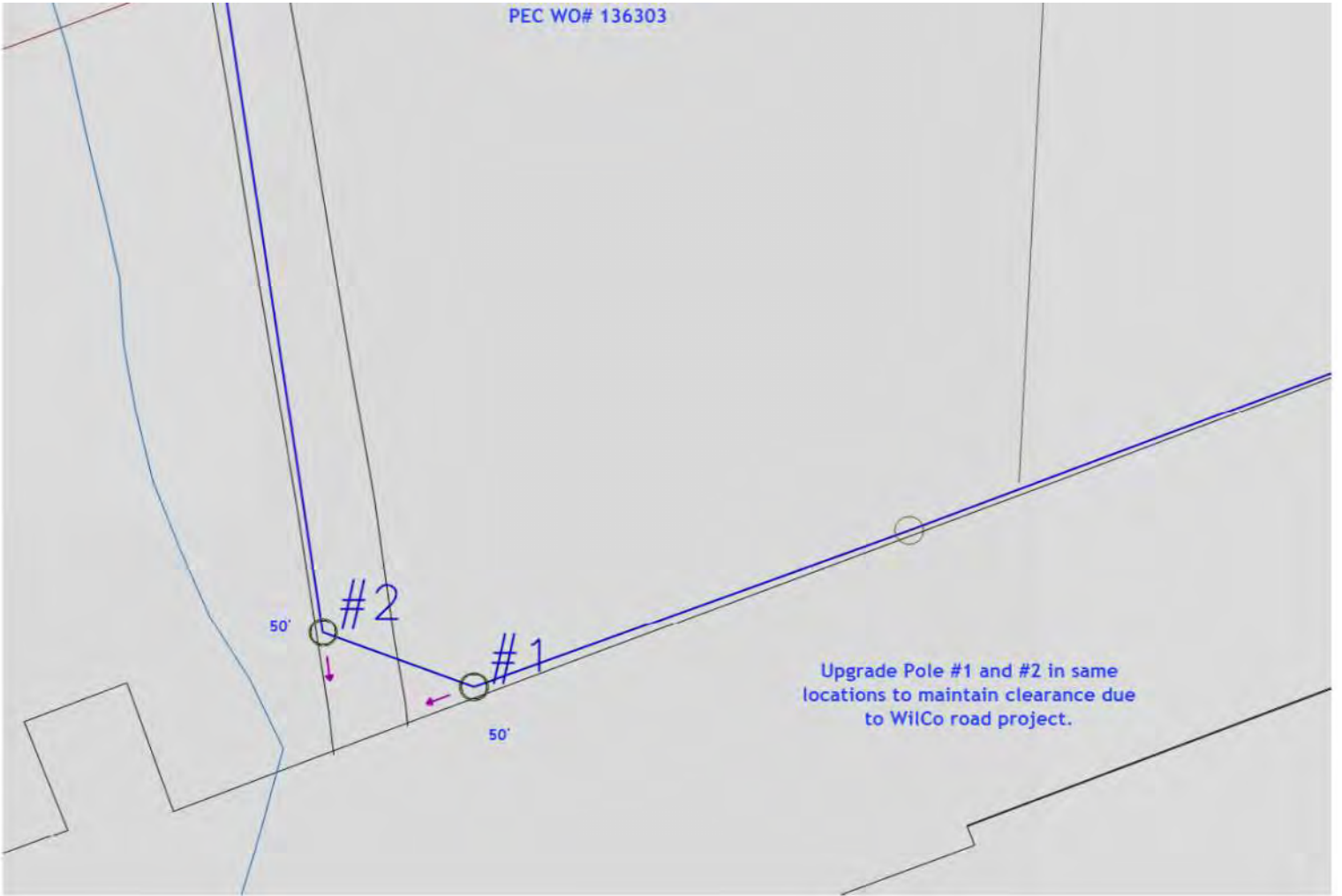
183/258 Revision  
Contact:

INSPECTIONS - P.E.C. REQUIRES 48 HOUR MINIMUM NOTICE FOR INSPECTION OF ALL FACILITIES INSTALLED. CONTACT LIBERTY HILL PLANNING DEPARTMENT AT (877) 372-0391 OPTION # 8 TO SCHEDULE AN APPOINTMENT. CHANGES TO DESIGN - ALL REQUESTS TO ALTER THE ORIGINAL DESIGN MUST BE APPROVED BY PEC. THE DEVELOPER MAY BE SUBJECT TO ADDITIONAL FEES DUE TO CHANGES. PEC RESERVES THE RIGHT TO CHANGE THIS DESIGN AT ANY TIME.

DESIGNED BY: Brandon Butts  
INSPECTOR: ED Kepner  
APPROVED BY: \_\_\_\_\_  
DATE PRINTED: 2022

P.O. Box 2048 · 10625 West Highway 29  
Liberty Hill, TX 78642  
(877)-372-0391  
(800)-868-4791 ext 7025  
(512)-778-6754  
www.PEC.Coop

Y:\Desktop\PEC Design Blocks UG\Logo.jpg



<b>PEC Work Order Number</b>	<b>Relocation Description</b>	<b>Cost of Adjustment</b>
136305	183 Crossing	\$12,584.77
136303	CR 258 and Sunset Ridge	\$2,634.68
<b>Total</b>		<b>\$15,219.45</b>



# Statement of Estimated Cost

Itemized Invoice

2/9/2022

Liberty Hill District  
 10625 W W State Hwy 29  
 Liberty Hill, TX 78642

Estimate is for budgeting purposes only. Cost is subject to change pending review and approval of final design.

Work Order No.136305 183 A Expansion/OH ReLo				
DESCRIPTION	Quantity	MATERIAL	LABOR	AMOUNT
<b>INSTALL</b>				
A5-2	2	\$74.58	\$359.25	\$433.83
A7	1	\$245.75	\$340.32	\$586.07
A8	1	\$262.74	\$434.87	\$697.61
C1-3N	2	\$947.98	\$434.87	\$1,382.85
C9-2	2	\$1,203.24	\$567.22	\$1,770.46
E1-2	2	\$146.98	\$207.97	\$354.95
F1-3	2	\$93.43	\$321.43	\$414.86
M2-2	3	\$357.73	\$198.53	\$556.26
M3-2.1	1	\$203.44	\$132.36	\$335.80
M42-11	8	\$68.52	\$605.03	\$673.55
O4 ACSR	647	\$109.05	\$305.81	\$414.86
P45-3	1	\$477.79	\$378.15	\$855.94
P50-1	2	\$1,534.09	\$926.43	\$2,460.52
<b>REMOVAL</b>				
A6N	1		\$122.90	\$122.90
A7	1		\$189.07	\$189.07
C1-3N	1		\$122.90	\$122.90
C9-2	1		\$160.71	\$160.71
E1-2	2		\$151.25	\$151.25
J6	3		\$113.44	\$113.44
M2-2	1		\$47.27	\$47.27
M2-2.2	1		\$75.64	\$75.64
M3-2.1	1		\$75.64	\$75.64
O4 ACSR	708		\$200.81	\$200.81
P40-5	1		\$179.61	\$179.61

P45-1	1		\$207.97	\$207.97
			TOTAL:	\$12,584.77

**DIRECT ALL INQUIRIES TO:**

Dirk Field - Electrical Distribution Design & Planning Manager

1-800-868-4791 Ext. 7020

[dirk.field@peci.com](mailto:dirk.field@peci.com)



# Statement of Estimated Cost

Itemized Invoice

2/9/2022

Liberty Hill District  
 10625 W W State Hwy 29  
 Liberty Hill, TX 78642

Estimate is for budgeting purposes only. Cost is subject to change pending review and approval of final design.

Work Order No.136303 CR 258 and Sunset Ridge				
DESCRIPTION	Quantity	MATERIAL	LABOR	AMOUNT
<b>INSTALL</b>				
A6	1	\$37.62	\$236.35	\$273.97
E1-2	1	\$71.42	\$104.09	\$175.51
M2-2	1	\$117.89	\$66.18	\$184.07
M42-11	4	\$33.99	\$302.52	\$336.51
M5-4	1	\$21.36	\$47.27	\$68.63
P50-3	1	\$565.56	\$463.24	\$1,028.80
<b>REMOVAL</b>				
A4N	1	\$0.00	\$113.44	\$113.44
E1-2	1	\$0.00	\$151.25	\$151.25
J13	1	\$0.00	\$56.72	\$56.72
J6	1	\$0.00	\$37.81	\$37.81
P45-3	1	\$0.00	\$207.97	\$207.97
			TOTAL:	\$2,634.68

**DIRECT ALL INQUIRIES TO:**

Dirk Field - Electrical Distribution Design & Planning Manager  
 1-800-868-4791 Ext. 7020  
[dirk.field@peci.com](mailto:dirk.field@peci.com)

## **Attachment B**

### **Utility's Schedule of Work and Estimated Date of Completion**

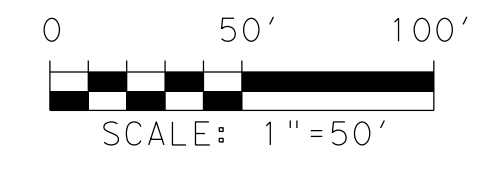
**Estimated Start Date: 09/12/22**

**Estimated Completion Date 10/21/22**

## Attachment C

### Eligibility Ratio

- On State and local projects, Texas Transportation Code section 203.092 provides that utility reimbursement for facility relocation is dependent upon whether the utility possesses a valid property interest. See Attachment “H” for proof of property interest, which is established at 100% eligible.
  
- Eligibility Ratio Calculation attached :91.34%



**LEGEND**

- PROPOSED ROW
  - EXISTING ROW
  - PROPOSED ROADWAY
  - EASEMENTS
  - PROPOSED DRAINAGE
  - ROADWAY REMOVAL
- 
- |              |                |                            |
|--------------|----------------|----------------------------|
| <b>LVL B</b> | <b>LVL C/D</b> | <b>OVERHEAD UTILITIES:</b> |
| ---          | ---            | PEC                        |
| ---          | ---            | PEC/CHARTER                |
| ---          | ---            | PEC/AT&T                   |
| ---          | ---            | PEC/AT&T/CHARTER           |
| ---          | ---            | CHARTER                    |
| ---          | ---            | AT&T                       |
| ---          | ---            | <b>TELECOMMUNICATION:</b>  |
| ---          | ---            | AT&T                       |
| ---          | ---            | <b>GAS:</b>                |
| ---          | ---            | ENTERPRISE 14"             |
| ---          | ---            | ENTERPRISE 24"             |
| ---          | ---            | <b>WATER:</b>              |
| ---          | ---            | CITY OF GEORGETOWN SERVICE |
| ---          | ---            | CITY OF GEORGETOWN 4"      |
| ---          | ---            | CITY OF GEORGETOWN 12"     |
| ---          | ---            | CITY OF GEORGETOWN 15"     |
| ---          | ---            | CITY OF GEORGETOWN 16"     |
- 
- PEC - ELIGIBILITY
  - REIMBURSABLE
  - NON-REIMBURSABLE

**QUALITY LEVELS**  
 Quality Level 'D'- Existing Records Utilities are plotted from review of available records.  
 Quality Level 'C'- Surface Visible Feature Survey Quality Level 'D' information from existing records is correlated with surveyed surface-visible features.  
 Quality Level 'B'- Designate Two-dimensional horizontal mapping information is obtained through the application and interpretation of appropriate non-destructive surface geophysical methods. Utility indicators are referenced to appropriate survey control. Utility exhibits are for information only.



**CobbFendley**  
 Texas Registration No. 274  
 505 East Huntland Drive, Suite 100  
 Austin, Texas 78752  
 512.834.9798 | fax 512.832.7727 | www.cobbfendley.com

**CR 258 EXTENSION  
 PEC  
 ELIGIBILITY EXHIBIT**

DESIGN BY: HS	SCALE: HORIZONTAL: 1"=50'
DRAWN BY: HS	SHEET: 1 OF 1
CHECKED BY: CW	
APPROVED BY:	
PROJECT NO:	
DATE: 2/7/2022	



CONFLICT I. D.	OWNER	DESCRIPTION	POLES IN CONFLICT (A)	POLES IN CONFLICT IN EASEMENT (B)	ELIGIBILITY (C)	COST OF ADJUSTMENT (D)	ELIGIBLE COST FOR REIMBURSEMENT (E)
25 & 28	PEDERNALES ELECTRIC COOPERATIVE (PEC)	OH ELECTRIC	1	1	100%	\$ 12,584.77	\$ 12,584.77
26	PEDERNALES ELECTRIC COOPERATIVE (PEC)	OH ELECTRIC	2	1	50%	\$ 2,634.68	\$ 1,317.34
<b>TOTAL</b>						<b>\$ 15,219.45</b>	<b>\$ 13,902.11</b>
<b>PEC's ELIGIBILITY FOR CR 258 EXTN RELOCATIONS (E/D)</b>						<b>91.34%</b>	

2/7/2022 5:45:50 PM G:\CFA\2014\0308801\W\1\Williamson\County\2013\Road\Bord\DESIGN\CR\_258\_Ext\m\SCRATCH\CR\_258-EXT\UC-PEC-El.dwg

## **Attachment D**

### **Betterment Calculation and Estimates**

- Betterment does not exist in this agreement.
- Betterment Calculation attached.

**Attachment E**  
**Proof of Property Interest**



**UTILITY EASEMENT**

**THE STATE OF TEXAS**

§

**KNOW ALL MEN BY THESE PRESENTS:**

**COUNTY OF WILLIAMSON**

§

THAT Omer Galle, of Williamson County, Texas, for and in consideration of ONE DOLLAR (\$1.00) to me (us) in hand paid by PEDERNALES ELECTRIC COOPERATIVE, INC., of Johnson City, Texas, has (have) granted, sold, and conveyed and by these presents does (do) grant, sell, and convey unto Pedernales Electric Cooperative, Inc., an easement and right-of-way as hereinafter described for an electric distribution line consisting of variable number of wires, and all necessary or desirable appurtenances, over, across and upon the following described lands located in Williamson County, Texas, to-wit:

Being out of that certain tract or parcel of land out of the B. Manlove Survey, Abstract No. 417, situated in Williamson County, Texas, being a portion of that 1.35 acre tract and a 9.4 acre tract of land conveyed to Omer Galle as described in Volume 640, Page 46, of the Official Records of Williamson County, Texas.

Easement and right-of-way herein shall be a strip of ten (10') feet in width in and along the entire length of the Grantors property line and the new right-of-way of County Road 258 in Williamson County, for the length of the power line as the power line is built on the Grantors property.

Together with the right of ingress and egress over my (our) adjacent lands to or from said right-of-way for the purpose of constructing, reconstructing, inspecting, patrolling, pulling new wire on, maintaining and removing said lines and appurtenances; the right to relocate within the limits of said right-of-way; the right to remove from said lands all trees and parts thereof, or other obstructions which endanger or may interfere with the efficiency of said lines or their appurtenances.

TO HAVE AND TO HOLD the above described easement and rights unto Pedernales Electric Cooperative, Inc. and their successors and assigns, until said line shall be abandoned.

And I (we) do hereby bind myself (ourselves), my (our) heirs and legal representatives to warrant and forever defend all and singular the above described easement and rights unto Pedernales Electric Cooperative, Inc., their successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS my (our) hand(s) this 19 day of January, 2004<sup>5</sup>

X *Omer Galle*

Omer Galle

X *Zona Galle*

Zona Galle

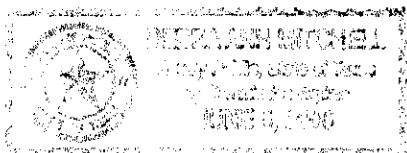
(NOTARIZE ON THE NEXT PAGE)

THE STATE OF TEXAS  
COUNTY OF BURNET Williamson

BEFORE ME, the undersigned authority, on this day personally appeared  
Zona Galle,  
known to me to be the person whose name is subscribed to the foregoing instrument  
and acknowledged to me that he executed the same for the purposes and consideration  
therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 19 day of  
January, 2004.5

Debra Ann Mitchell  
Notary Public in and for  
The State of Texas



RECORDERS MEMORANDUM

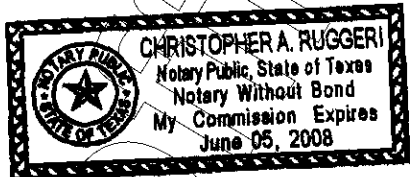
All or parts of the text on this page was not  
clearly legible for satisfactory recordation.

THE STATE OF TEXAS  
COUNTY OF ~~BURNET~~ TRAVIS

BEFORE ME, the undersigned authority, on this day personally appeared  
Omer Galle,  
known to me to be the person whose name is subscribed to the foregoing instrument  
and acknowledged to me that he executed the same for the purposes and consideration  
therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 20 day of  
January, 2004. 2005

Christopher A. Ruggeri  
Notary Public in and for  
The State of Texas



FILED AND RECORDED

OFFICIAL PUBLIC RECORDS 2005006010

Nancy E. Rister

01/25/2005 11:05 AM

CARRILLO \$16.00

NANCY E. RISTER, COUNTY CLERK  
WILLIAMSON COUNTY, TEXAS

② P&C A#N: Sandra  
ROB 449  
Be team, TV 78605

**Attachment F**

**Wilco – U-80A – Joint Use Agreement**

**Utility Joint Use Agreement 80A**  
Agreement No. \_\_\_\_\_

THE STATE OF TEXAS }  
COUNTY OF WILLIAMSON }

County: Williamson  
Road Location: CR 258  
Limits: US 183 TO  
Sunset Ridge

**WHEREAS**, Williamson County, hereinafter called the **County**, proposes to make certain roadway improvements on that section of the above indicated roadway; and

**WHEREAS**, Pedernales Electric Cooperative, hereinafter called the **Owner**, proposes to relocate certain of its facilities on, along or across, and within or over such limits of the roadway right of way as indicated on the plans attached, executed by **Owner** on the 25<sup>th</sup> day of April, 2022, or on location sketches attached hereto except as provided below;

**NOW, THEREFORE**, it is hereby mutually agreed that joint use for both roadway and utility purposes will be made of the area within the right of way limits as such area is defined and to the extent indicated on the aforementioned plans or sketches. Where **Owner** by reason of ownership within the area described above of an easement or fee title has the right to alter, modify or add to facilities presently located within the area described or construct additional facilities therein, such right is hereby retained, provided, however, if existing facilities are to be altered or modified or new facilities constructed within said area the **Owner** agrees to notify the **County** prior thereto, to furnish necessary sketches showing location, type of construction and methods to be used for protection of traffic, and if, in the sole opinion of the **County**, such alteration, modification or new construction will injure the roadway or endanger the traveling public using said roadway, the **County** shall have the right, after receipt of such notice, to prescribe such regulations and rules for the work proposed by **Owner** as the **County** deems necessary for the protection of the roadway facility and the traveling public using said roadway; provided further, however, that such regulations and rules shall not extend to the requiring of the placement of intended overhead lines underground or the routing of any lines outside of the area of joint usage above described.

In the event of an emergency, it being evident that immediate action is necessary for protection of the public health and safety and to minimize property damage and loss of investment, either party hereto may at their own responsibility and risk make necessary emergency repairs, notifying the other party hereto of this action as soon as is practical.

Participation in actual costs incurred by the **Owner** for any future adjustment, removal or relocation of utility facilities required by roadway construction shall be in accordance with this Agreement and the laws of the State of Texas. Except as expressly provided herein, (1) the **Owner's** rights of access to the through-traffic roadways and/or ramps shall be subject to the same rules and regulations as apply to the general public, and (2) the **Owner** and the **County**, by execution of this agreement, do not waive or relinquish any right which they may have under the law or Constitution of this State.

In the event the **Owner** fails to comply with the requirements as set out herein, the **County** may take such action, as it deems appropriate to compel compliance.

IN WITNESS WHEREOF, the parties hereto have affixed their signatures.

Owner:

Pedernales Electric Cooperative  
Utility Name

By *Dirk Field*  
Authorized Signature

Dirk Field  
Print or Type Name

Title: Electrical Planning + Design  
Manager

Date: 4-19-22

Williamson County:

By \_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Print or Type Name

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**Commissioners Court - Regular Session**

54.

**Meeting Date:** 08/23/2022

SE Loop Segment 3 Temp Construction and Grading Easement

**Submitted For:** Charlie Crossfield

**Submitted By:** Charlie Crossfield, Road Bond

**Department:** Road Bond

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on a temporary construction and grading easement with Jonathan Frederick Krueger needed for construction on the SE Loop Segment 3 (Parcel 73) project. Funding Source: Road Bonds P332

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

TCE

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Charlie Crossfield

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 08:52 AM

Started On: 08/17/2022 03:41 PM

**TEMPORARY CONSTRUCTION AND GRADING EASEMENT**

Southeast Loop Segment 3

**KNOW ALL PERSONS BY THESE PRESENTS:**

That **JONATHAN FREDERICK KRUEGER**, (hereafter collectively referred to as “Grantor”), in consideration of One Dollar (\$1.00) and other good and valuable consideration paid by Williamson County, Texas, the receipt of which is hereby acknowledged, does hereby grant to **WILLIAMSON COUNTY, TEXAS**, its agents, contractors, successors and assigns (referred to as “Grantee”), a temporary construction and grading easement to construct, install, repair, remove and replace earthen and vegetative materials for filling of the existing stock pond which is bisected by the newly acquired right of way boundary line, modification of surface grade and slope to match adjacent the adjacent remaining property and facilitate adequate and proper lateral support and drainage to and across the proposed Southeast Loop roadway improvements and across portions of the remaining property of Grantor (“Project”), in, along, upon and across the property described on the sketch as shown in Exhibit “A” (“the Property”) as necessary to carry out the purposes of this easement.

The construction, reconstruction and/or removal of any grading, improvements, or other related facilities on the Property shall be in the location of, subject to, and shall be completed in substantial compliance with any notes, details, specifications or other requirements or restrictions as shown on the plan sheets attached as Exhibit “B” and incorporated herein.

The further agree as follows:

Following completion of work within the temporary construction easement area Property described in Exhibit “A”, Grantee shall at its expense and within ninety (90) days of completion of the work restore any Property injured or damaged by Grantee’s use of the Property and activities thereon, including specifically landscaping, irrigation, parking, pavement, or vegetation, as closely as possible to substantially the same condition or better than existed previous to Grantee’s entry upon the Property, or otherwise in compliance with the specifications as set out on the plans in Exhibit “B”, taking into consideration the use and purposes to which the Property is to be put.

If necessary to contain the security of any livestock or animals outside of the temporary easement Property and on the remaining property of Grantor, the Grantee shall at its sole expense install and maintain temporary fencing along the boundary of the Property while carrying out the activities described herein, and upon completion of the work on the Property shall fully remove such temporary fencing and restore any impacted permanent fencing along the newly acquired right of way line property boundary.

This temporary construction easement shall be in full force and effect at all times during the accomplishment and completion of the Project construction activities described above and as shown on Exhibit “B”. This temporary construction easement shall terminate and the easement rights and improvements constructed within the easement area, if any, shall fully revert to Grantor, Grantor’s successors, and assigns, and all interest conveyed shall terminate on the

earlier of (a) the expiration of six (6) months from the Grantee's first entrance upon the Property for purposes of construction of the Project, (b) on the date of completion of construction of the Project, or (c) on December 31, 2024, whichever occurs first.

To the extent allowed by law, Grantee shall indemnify Grantor against any loss and damage which shall be caused by the exercise of the rights of ingress and egress or by any wrongful or negligent act or omission of Grantee's agents or employees in the course of their employment.

At no time during the grant of this easement shall Grantor be denied reasonable vehicular ingress and egress to its remaining property for the purposes to which the parent tract is currently being put, unless there is an agreement between Grantor and Grantee to do so in advance.

This conveyance is subject to all easements and rights of way of record, visible or apparent on the ground, all restrictions, reservations, covenants, conditions, oil, gas, or other mineral leases, mineral severances and other instruments that affect the Property.

**IN WITNESS WHEREOF**, the parties hereto have executed this instrument to be effective the 17<sup>th</sup> day of August, 2022.

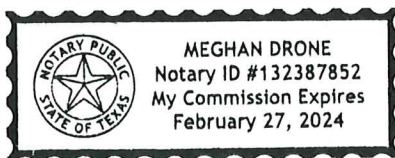
**GRANTOR:**

  
Jonathan Frederick Krueger

**Acknowledgment**

State of Texas §  
§  
County of Williamson §

This instrument was acknowledged before me on this the 17<sup>th</sup> day of August, 2022 by Jonathan Frederick Krueger, in the capacity and for the purposes and consideration recited herein.



  
Notary Public, State of Texas

**ACCEPTED AND AGREED BY GRANTEE:**

WILLIAMSON COUNTY, TEXAS

By: \_\_\_\_\_  
Bill Gravell, Jr.  
County Judge

**Acknowledgment**

State of Texas                   §  
  §  
County of Williamson       §

This instrument was acknowledged before me on this the \_\_\_\_ day of \_\_\_\_\_, 2022 by Bill Gravell, Jr., Williamson County Judge, in the capacity and for the purposes and consideration recited herein.

\_\_\_\_\_  
Notary Public, State of Texas

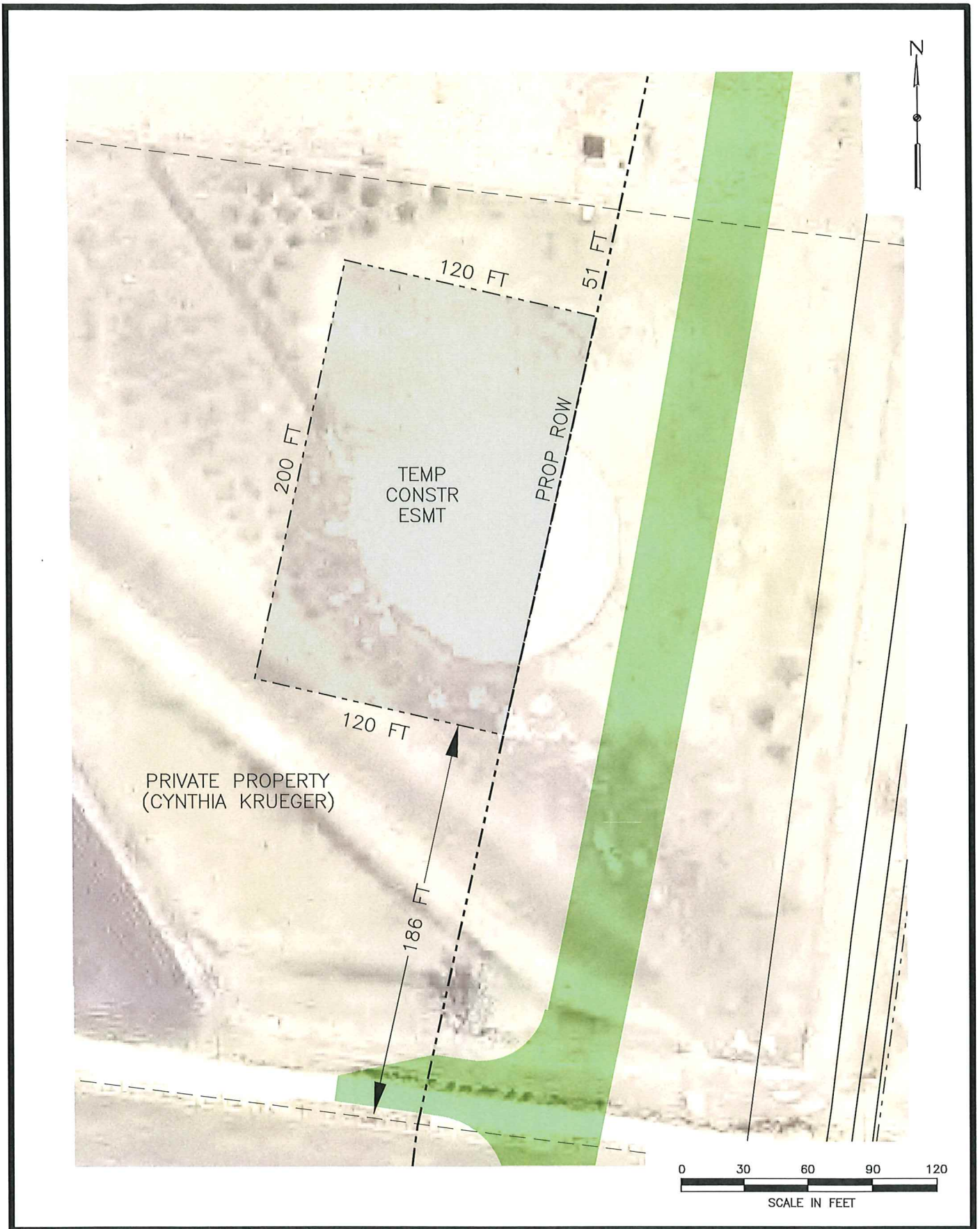
**PREPARED IN THE OFFICE OF:**

Sheets & Crossfield, PLLC  
309 East Main  
Round Rock, Texas 78664

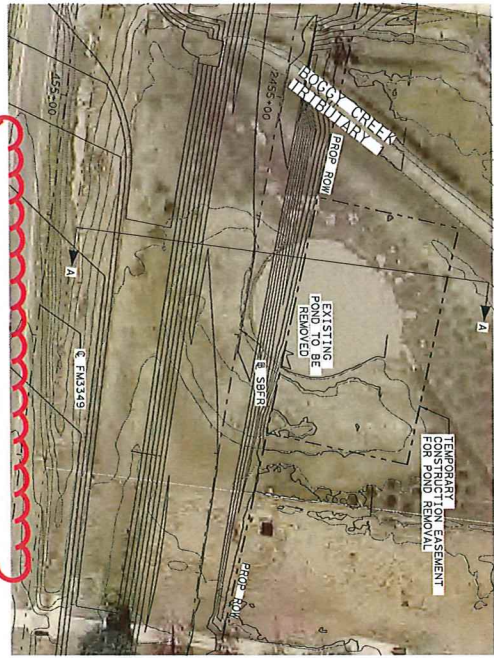
**GRANTEE’S MAILING ADDRESS:**

Williamson County, Texas  
Attn: County Auditor  
710 Main Street, Suite 101  
Georgetown, Texas 78626

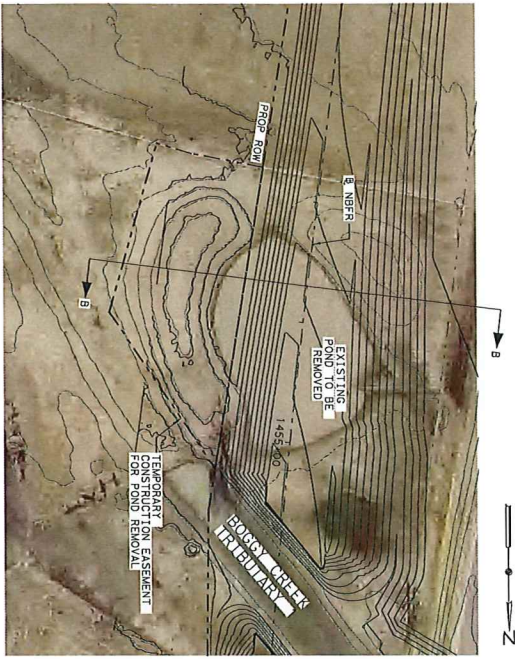
**AFTER RECORDING RETURN TO:**



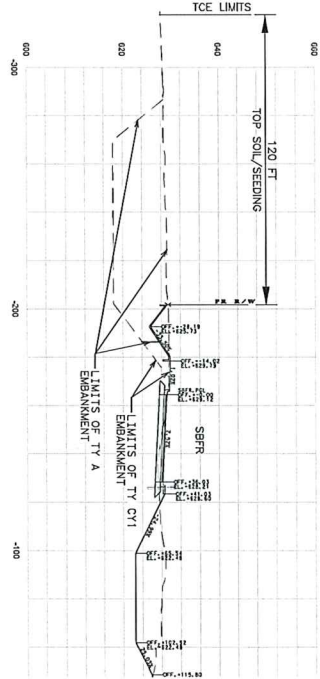
# EXHIBIT "B"



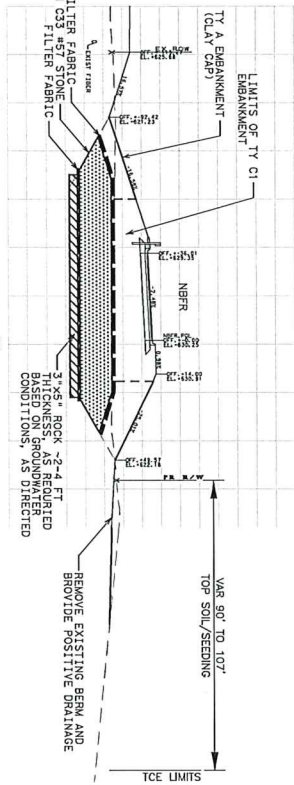
PLAN VIEW: KREUGER PARCEL 73



PLAN VIEW: NAIVAR PARCEL 72



SECTION A-A



SECTION B-B

- DRAIN AND FILL POND SEQUENCE OF CONSTRUCTION:**
- DRAIN POND BY EXCAVATION, GRADING, OR PUMPING
  - ALLOW BOTTOM OF POND TO DRY OUT, AS DIRECTED BY THE CONSTRUCTION OBSERVER
  - OBTAIN POSITIVE INSPECTION TRENCHES BELOW POND BOTTOM TO IDENTIFY PRESENCE OF GROUNDWATER
  - SEARIFY AND RECOMPACT SUBGRADE TO 95%-100% GA AT OPTIMUM MOISTURE CONTENT
  - USE SIMILAR CLAY AS EXPOSED POND BOTTOM/SLOPES AND BACKFILL TO BOTTOM OF EMBANKMENT IN PLACE
  - PLACE TOPSOIL AND SEEDING TO ESTABLISH VEGETATION IN ALL DISTURBED AREAS OF THE TEMPORARY CONSTRUCTION EASEMENT

- DRAIN AND FILL POND SEQUENCE OF CONSTRUCTION (WHEN FREE GROUNDWATER IS ANTICIPATED):**
- VERIFY POND DEPTH PRIOR TO CONSTRUCTION
  - ALLOW BOTTOM OF POND TO DRY OUT, AS DIRECTED BY THE CONSTRUCTION OBSERVER
  - ALLOW BOTTOM OF POND TO DRY OUT, AS DIRECTED BY THE CONSTRUCTION OBSERVER
  - ALLOW BOTTOM OF POND TO DRY OUT, AS DIRECTED BY THE CONSTRUCTION OBSERVER
  - SEARIFY AND RECOMPACT SUBGRADE TO 95%-100% GA AT OPTIMUM MOISTURE CONTENT; OR, IF GROUNDWATER IS PRESENT, USE 4"x4" ROCK AND CONTINUE WITH PLACEMENT OF ASTM C33 #57 STONE, BRING TO 2 FEET ABOVE EXISTING GROUND LINE
  - PLACE FILTER FABRIC OVER THE C33 #57 STONE, PRIOR TO PLACING EMBANKMENT
  - GRADE LIMITS OF TEMPORARY CONSTRUCTION EASEMENT TO MAINTAIN POSITIVE DRAINAGE AWAY FROM NBR EMBANKMENT
  - PLACE TOPSOIL AND SEEDING TO ESTABLISH VEGETATION IN ALL DISTURBED AREAS OF THE TEMPORARY CONSTRUCTION EASEMENT

**LEGEND**

- REMOVE STAB BASE AND ASPHALT
- REMOVE ASPH CONC PAV
- REMOVE CONCRETE DRIVEWAY
- REMOVE FENCE
- REMOVE CONCRETE MISC
- REMOVE CONCRETE RIPRAP
- REMOVE SIDEWALK
- REMOVE BUILDING
- REMOVE MBF
- REMOVE TREE

- NOTES:**
- ALL ITEMS REQUIRING REMOVAL THAT ARE NOT SPECIFICALLY CALLED OUT IN PLANS SHALL BE CONSIDERED OBSOLETE TO FUEL ROW.
  - REFER TO ROADWAY PLANS FOR LIMITS OF DRIVEWAYS
  - CONSTRUCTION ON CROSS STREETS AND DRIVEWAYS FOR EXACT REMOVAL LIMIT STATIONS, REFER TO OTHER PERTINENT SHEETS.

ALL REMOVAL QUANTITIES ARE FOR CONTRACTORS INFORMATION ONLY. REMOVALS ARE NOT PAID FOR, DIRECTLY BUT WILL BE OBSOLETE TO FUEL ROW.



NO.	DATE	REVISION	APPROVED
1	07/21/2022		

PHILLIP A. FULTON  
 73469  
 REGISTERED PROFESSIONAL ENGINEER  
 STATE OF TEXAS

07/21/2022

HDR Engineering, Inc.  
 10000 North Loop West, Suite 200  
 Houston, Texas 77040  
 Texas Registered Engineers Firm #71294

Texas Department of Transportation  
 FM 3349

**REMOVAL PLAN**  
**POND REMOVAL DETAILS**

SCALE: 1" = 100'  
 SHEET 9 OF 9

SECTION	1774
COUNTY	WILLIAMSON
DISTRICT	AUS
STATE	TEXAS
PROJECT	3466
DATE	01
DESIGNER	008, 009, ETC

**Commissioners Court - Regular Session**

55.

**Meeting Date:** 08/23/2022

SE Loop Segment 2 Resolution for Condemnation

**Submitted For:** Charlie Crossfield

**Submitted By:** Charlie Crossfield, Road Bond

**Department:** Road Bond

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on a resolution determining the necessity and authorizing the use of eminent domain to condemn (4.091 acres) required for the construction of the Southeast Loop Segment 2. (Swindoll Investments LP/ Parcel 44) Funding Source: TANS P588

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

Resolution

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Charlie Crossfield

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 08:52 AM

Started On: 08/17/2022 03:56 PM

**IN THE COMMISSIONERS' COURT  
OF WILLIAMSON COUNTY, TEXAS**

**RESOLUTION**

WHEREAS, the Commissioners' Court of Williamson County, Texas, has found and determined that in order to promote the public safety, to facilitate the safety and movement of traffic, and to preserve the financial investment of the public in its roadways, public necessity requires acquisition of fee simple title to that certain tract of land being 4.091 acres (Parcel 44) described by metes and bounds in Exhibit "A" owned by **SWINDOLL INVESTMENTS LP** for the purpose of constructing, reconstructing, maintaining, and operating the Southeast Loop Segment 2 roadway improvements ("Project"), excluding all the oil, gas, and sulphur which can be removed from beneath said real property, without any right whatever remaining to the owner of such oil, gas, and sulphur of ingress to or egress from the surface of said real property for the purpose of exploring, developing, or mining of the same, as a part of the improvements to the Project, at such locations as are necessary and that such constructing, reconstructing, maintaining, and operating shall extend across and upon, and will cross, run through, and be upon the hereinafter described real properties; and

WHEREAS, the Commissioners' Court of Williamson County, Texas, has, through agents employed by the said office, entered into bona fide good faith negotiations with the owners of the hereinafter described properties and has failed to agree with the owners on the compensation and damages, if any, due to said owners. Now, therefore, the Commissioners' Court of Williamson County, Texas is authorizing the use of its power of eminent domain to condemn property.

BE IT RESOLVED BY THE COMMISSIONERS' COURT OF THE COUNTY OF WILLIAMSON, that the County Attorney or his designated agent be and he is hereby authorized and directed to file or cause to be filed against the owners of any interest in, and the holders of any lien secured by, the following described tracts of land, described in Exhibit "A" attached hereto, a suit in eminent domain to acquire the property interests for the aforesaid purposes; and

It is the intent of the Commissioners' Court that this resolution authorizes the condemnation of all property interests required to complete the construction and maintenance of the Project and associated public purposes. If it is later determined that there are any errors in the descriptions contained herein or if later surveys contain more accurate revised descriptions, the County Attorney is authorized to have such errors corrected or revisions made without the necessity of obtaining a new resolution of the Commissioners' Court authorizing the condemnation of the corrected or revised Property.

BE IT FURTHER RESOLVED that the County Attorney or his designated agent be and he is hereby authorized and directed to incur such expenses and to employ such experts as he shall deem necessary to assist in the prosecution of such suit in eminent domain, including, but not limited to, appraisers, engineers, and land use planners or other required expert consultants.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

---

Bill Gravell, Jr.  
Williamson County Judge

EXHIBIT "A"

County: Williamson  
Parcel No.: 44  
Tax ID: R311807, R311809  
Highway: Southeast Loop  
Limits: From: C.R. 137  
To: C.R. 404

Page 1 of 5  
December 22, 2021

**PROPERTY DESCRIPTION FOR PARCEL 44**

DESCRIPTION OF A 4.091 ACRE (178,215 SQ. FT.) PARCEL OF LAND LOCATED IN THE MATHIAS WILBARGER SURVEY, SECTION NO. 15, ABSTRACT NO. 663, AND THE WILLIAM GATLIN SURVEY, SECTION NO. 23, ABSTRACT NO. 271, WILLIAMSON COUNTY, TEXAS, BEING A PORTION OF A CALLED 10 ACRE TRACT OF LAND, DESCRIBED AS TRACT TWELVE IN A DEED TO SWINDOLL INVESTMENTS LP, RECORDED DECEMBER 30, 2008 IN DOCUMENT NO. 2008093458, OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS (O.P.R.W.C.TX.) AND A PORTION OF A REMAINDER OF A CALLED 10 ACRE TRACT OF LAND, DESCRIBED IN A DEED TO SWINDOLL INVESTMENTS LP, RECORDED MAY 10, 2017 IN DOCUMENT NO. 2017041967, O.P.R.W.C.TX.; SAID 4.091 ACRE (178,215 SQ. FT.) PARCEL, AS SHOWN ON A PLAT PREPARED BY SAM, LLC, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

**COMMENCING** at a 5/8-inch iron rod found 684.94 feet left of Southeast Loop Engineer's Centerline Station (E.C.S.) 237+66.71 on the existing west right-of-way line of C.R. 137, a variable width right-of-way, no record information found, for the most easterly southeast corner of a remainder of a called 62.136 acre tract of land, described in a deed to Brookland Partners Ltd., recorded in Document No. 2017023816, O.P.R.W.C.TX., same being the northeast corner of said Tract Twelve;

**THENCE**, with the existing west right-of-way line of said C.R. 137, the following two (2) courses and distances:

S 07°06'19" W, a distance of 704.08 feet to a calculated point, and

S 08°20'19" W, a distance of 65.88 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" (Surface Coordinates: N=10,159,472.32, E=3,176,842.49) set 147.00 feet left of Southeast Loop E.C.S. 232+15.85 on the proposed north right-of-way line of Southeast Loop, for the northeast corner and the **POINT OF BEGINNING** of the parcel described herein;

1) **THENCE** S 08°20'19" W, departing the proposed north right-of-way line of said Southeast Loop, continuing with the existing west right-of-way line of said C.R. 137, a distance of 429.55 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 147.00 feet right of Southeast Loop E.C.S. 229+02.68 on the proposed south right-of-way line of said Southeast Loop, for the southeast corner of the parcel described herein;

**THENCE**, departing the existing west right-of-way line of said C.R. 137, with the proposed south right-of-way line of said Southeast Loop, over and across said Tract Twelve, the following two (2) courses and distances numbered 2-3:

2) S 51°31'50" W, a distance of 135.09 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 147.00 feet right of Southeast Loop E.C.S. 227+67.59, for an angle corner of the parcel described herein, said point being the beginning of a curve to the right, and

EXHIBIT "A"

County: Williamson  
Parcel No.: 44  
Tax ID: R311807, R311809  
Highway: Southeast Loop  
Limits: From: C.R. 137  
To: C.R. 404

Page 2 of 5  
December 22, 2021

- 3) With said curve to the right, an arc distance of 256.30 feet, through a delta of  $06^{\circ}03'47''$ , having a radius of 2,422.00 feet, and a chord that bears  $S 54^{\circ}33'43'' W$ , a distance of 256.18 feet to a calculated point 147.00 feet right of Southeast Loop E.C.S. 225+26.84 in the center of Brushy Creek, for the southwest corner of the parcel described herein;

**THENCE**, departing the proposed south right-of-way line of said Southeast Loop, with the centerline of said Brushy Creek, the following four (4) courses and distances numbered 4-7:

- 4)  $N 58^{\circ}22'32'' W$ , a distance of 34.49 feet to a calculated point, for an angle corner of the parcel described herein,
- 5)  $N 60^{\circ}06'39'' W$ , a distance of 46.15 feet to a calculated point, for an angle corner of the parcel described herein,
- 6)  $N 57^{\circ}59'10'' W$ , a distance of 63.37 feet to a calculated point, for an angle corner of the parcel described herein, and
- 7)  $N 58^{\circ}42'55'' W$ , a distance of 189.79 feet to a calculated point 147.00 feet left of Southeast Loop E.C.S. 223+68.46 on the proposed north right-of-way line of said Southeast Loop, for the northwest corner of the parcel described herein, said point being the beginning of a curve to the left;

**THENCE**, departing the centerline of said Brushy Creek, with the proposed north right-of-way line of said Southeast Loop, over and across said Swindoll Investments LP tracts, the following two (2) courses and distances numbered 8-9:

- 8) With said curve to the left, an arc distance of 373.35 feet, through a delta of  $10^{\circ}03'08''$ , having a radius of 2,128.00 feet, and a chord that bears  $N 56^{\circ}33'24'' E$ , a distance of 372.87 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 147.00 feet left of Southeast Loop E.C.S. 227+67.59, for an angle corner of the parcel described herein, and

**THIS SPACE INTENTIONALLY LEFT BLANK**



EXHIBIT "A"

ENGINEER'S CENTERLINE  
CURVE DATA  
PI Sta 219+09.65  
N = 10,158,480.19  
E = 3,175,830.14  
Δ = 45°49'27" (LT)  
D = 02°31'07"  
L = 1,819.51'  
T = 961.56'  
R = 2,275.00'  
PC Sta 209+48.08  
PT Sta 227+67.59

WILLIAM GATLIN SURVEY  
SECTION NO.23, ABSTRACT NO.271

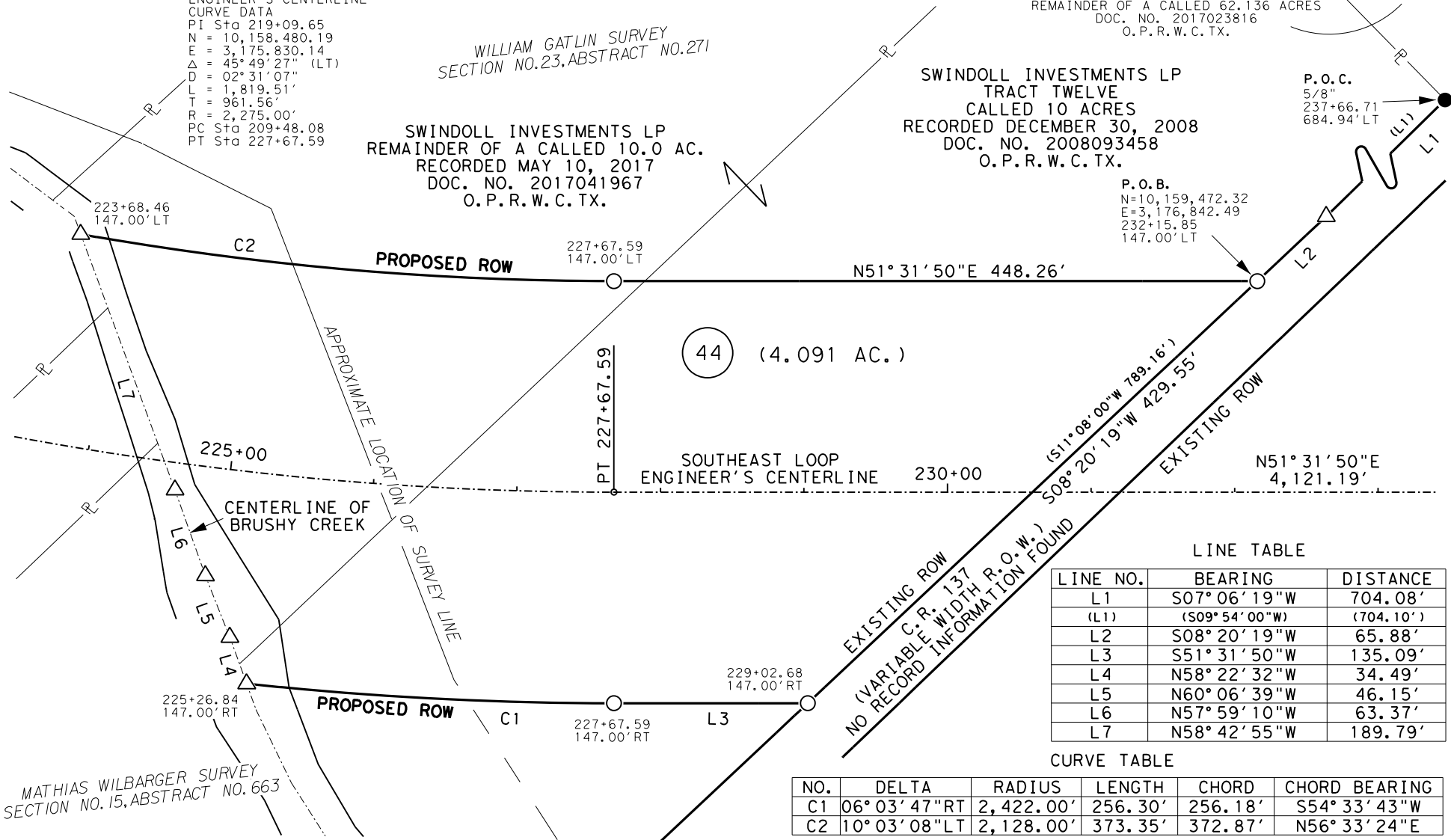
SWINDOLL INVESTMENTS LP  
REMAINDER OF A CALLED 10.0 AC.  
RECORDED MAY 10, 2017  
DOC. NO. 2017041967  
O. P. R. W. C. TX.

BROOKLAND PARTNERS LTD  
REMAINDER OF A CALLED 62.136 ACRES  
DOC. NO. 2017023816  
O. P. R. W. C. TX.

SWINDOLL INVESTMENTS LP  
TRACT TWELVE  
CALLED 10 ACRES  
RECORDED DECEMBER 30, 2008  
DOC. NO. 2008093458  
O. P. R. W. C. TX.

P. O. C.  
5/8"  
237+66.71  
684.94' LT

P. O. B.  
N=10,159,472.32  
E=3,176,842.49  
232+15.85  
147.00' LT



LINE TABLE

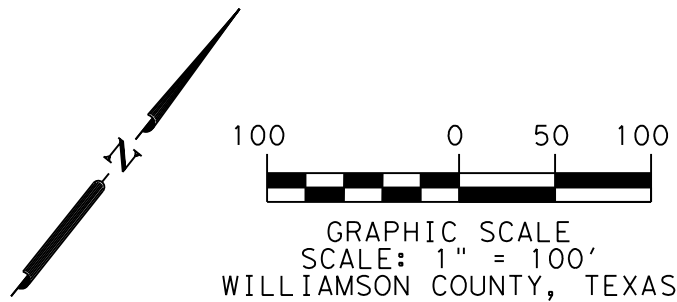
LINE NO.	BEARING	DISTANCE
L1	S07° 06' 19" W	704.08'
(L1)	(S09° 54' 00" W)	(704.10')
L2	S08° 20' 19" W	65.88'
L3	S51° 31' 50" W	135.09'
L4	N58° 22' 32" W	34.49'
L5	N60° 06' 39" W	46.15'
L6	N57° 59' 10" W	63.37'
L7	N58° 42' 55" W	189.79'

CURVE TABLE

NO.	DELTA	RADIUS	LENGTH	CHORD	CHORD BEARING
C1	06° 03' 47" RT	2,422.00'	256.30'	256.18'	S54° 33' 43" W
C2	10° 03' 08" LT	2,128.00'	373.35'	372.87'	N56° 33' 24" E

MATHIAS WILBARGER SURVEY  
SECTION NO. 15, ABSTRACT NO. 663

FILE: \\saminc\AUS\PROJECTS\1021061125\100\Survey\03Exhibits\44\PLAT\00P-44\_1.dgn



EXISTING	*14.999 AC.	ACQUIRE	4.091 AC.	REMAINING	9.846 AC. LEFT
				REMAINING	1.062 AC. RIGHT



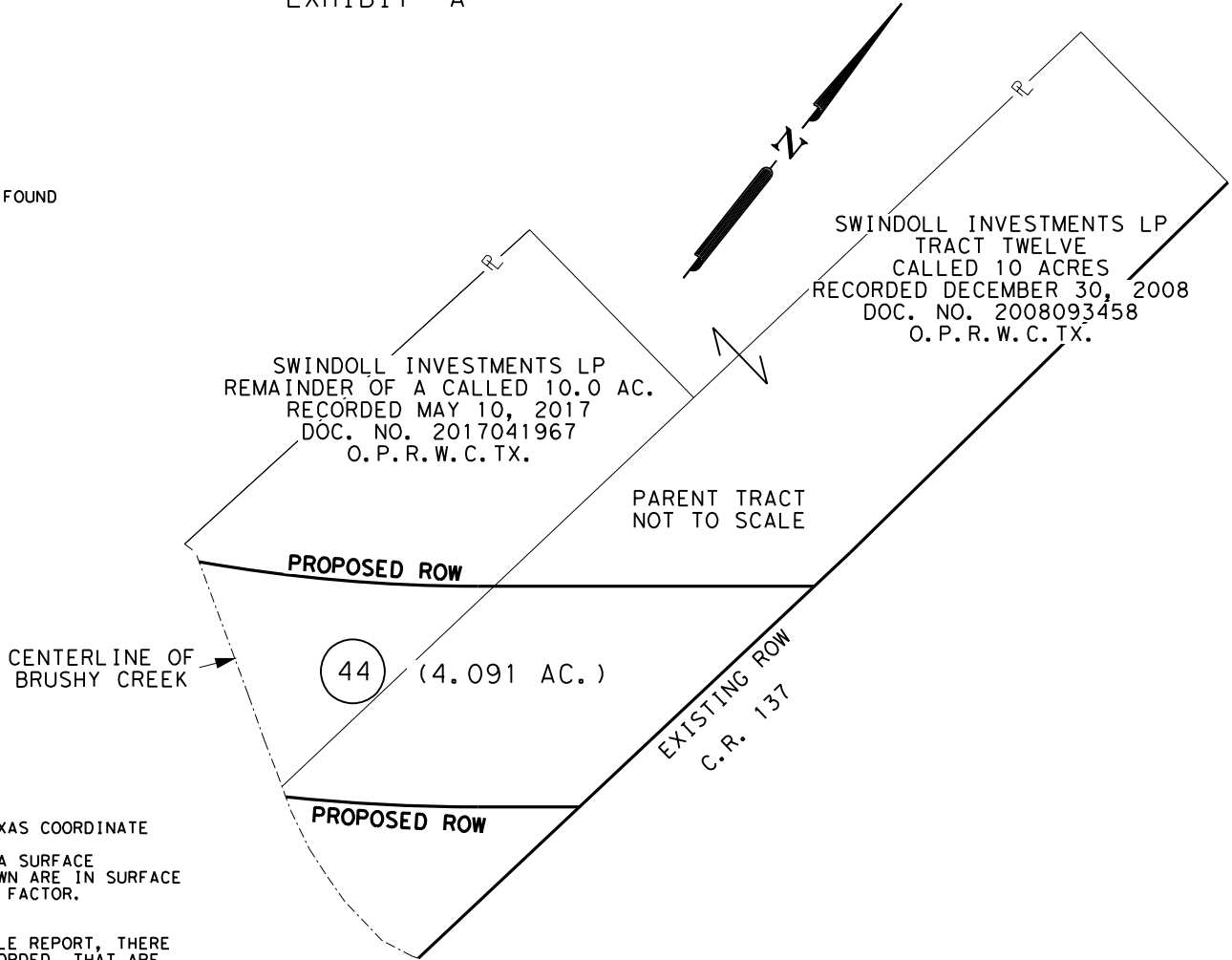
4801 Southwest Parkway  
Building Two, Suite 100  
Austin, Texas 78735  
(512) 447-0575  
Fax: (512) 326-3029  
Texas Firm Registration No. 10064300

RIGHT-OF-WAY SKETCH  
SHOWING PROPERTY OF  
SWINDOLL INVESTMENTS LP  
TAX ID: R311807, R311809  
PARCEL 44  
4.091 AC. (178,215 SQ. FT.)

LEGEND

EXHIBIT "A"

- 5/8" IRON ROD SET WITH ALUMINUM CAP STAMPED "WILLIAMSON COUNTY"
- 1/2" IRON ROD FOUND UNLESS NOTED
- ◊ FENCE POST (TYPE NOTED)
- TYPE I CONCRETE MONUMENT FOUND
- ◻ TXDOT TYPE II BRONZE DISK IN CONCRETE FOUND
- ⊙ 1/2" IRON PIPE FOUND UNLESS NOTED
- ▲ 80D NAIL FOUND
- ⊕ MAGNAIL FOUND
- ⊗ SPINDLE FOUND
- ✕ RAILROAD TIE
- △ CALCULATED POINT
- ℙ PROPERTY LINE
- ( ) RECORD INFORMATION
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCING
- P.O.R. POINT OF REFERENCE
- N.T.S. NOT TO SCALE
- D.R.W.C.TX. DEED RECORDS OF WILLIAMSON COUNTY, TEXAS
- O.R.W.C.TX. OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS
- O.P.R.W.C.TX. OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS
- Distance NOT TO SCALE
- DeED LINE (COMMON OWNERSHIP)



NOTES:

1. ALL BEARINGS SHOWN ARE BASED ON NAD83/2011/NAVD88 TEXAS COORDINATE SYSTEM, CENTRAL ZONE. ALL DISTANCES SHOWN ARE SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY A SURFACE ADJUSTMENT FACTOR OF 1.00012352. ALL COORDINATES SHOWN ARE IN SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY THE SAME FACTOR. PROJECT UNITS ARE IN U.S. SURVEY FEET.
  2. THIS SURVEY WAS COMPLETED WITHOUT THE BENEFIT OF TITLE REPORT, THERE MAY BE EASEMENTS OR OTHER MATTERS, RECORDED OR UNRECORDED, THAT ARE NOT SHOWN.
  3. SOUTHEAST LOOP ENGINEER'S CENTERLINE ALIGNMENT DERIVED FROM JOHNSON, MIRMIRAN & THOMPSON, INC. SCHEMATIC RECEIVED BY SAM, LLC. IN OCTOBER, 2021.
  4. THIS PLAT IS ACCOMPANIED BY A PROPERTY DESCRIPTION OF EVEN DATE.
- \* AREA CALCULATED BY SAM, LLC.

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.

PAGE 5 OF 5  
REF. FIELD NOTE NO. 49148

FILE: \\saminc\AUS\PROJECTS\1021061125\100\Survey\03Exhibits\44\PLAT\00P-44\_1.dgn

EXISTING	*14.999 AC.	ACQUIRE	4.091 AC.	REMAINING	9.846 AC. LEFT
				REMAINING	1.062 AC. RIGHT

SCOTT C. BRASHAROS 8:18:08 AM  
REGISTERED PROFESSIONAL LAND SURVEYOR  
NO. 6650 STATE OF TEXAS

DATE



4801 Southwest Parkway  
Building Two, Suite 100  
Austin, Texas 78735  
(512) 447-0575  
Fax: (512) 326-3029  
Texas Firm Registration No. 10064300

RIGHT-OF-WAY SKETCH  
SHOWING PROPERTY OF  
SWINDOLL INVESTMENTS LP  
TAX ID: R311807, R311809  
PARCEL 44  
4.091 AC. (178,215 SQ. FT.)

**Commissioners Court - Regular Session**

56.

**Meeting Date:** 08/23/2022

SE Loop Segment 2 Resolution for Condemnation

**Submitted For:** Charlie Crossfield

**Submitted By:** Charlie Crossfield, Road Bond

**Department:** Road Bond

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on a resolution determining the necessity and authorizing the use of eminent domain to condemn (12.06 acres and 0.27 acres) required for the construction of the Southeast Loop Segment 2. (Mark S. Krueger and Central Southwest Texas Development, LLC/ Parcel 37) Funding Source: TANS P588

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

Resolution

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Charlie Crossfield

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 08:53 AM

Started On: 08/17/2022 03:58 PM

**IN THE COMMISSIONERS' COURT  
OF WILLIAMSON COUNTY, TEXAS**

**RESOLUTION**

WHEREAS, the Commissioners' Court of Williamson County, Texas, has found and determined that in order to promote the public safety, to facilitate the safety and movement of traffic, and to preserve the financial investment of the public in its roadways, public necessity requires acquisition of fee simple title to that certain tract of land being 12.06 acres (Parcel 37) and a drainage easement of 0.27 acres (Parcel 37DE) described by metes and bounds in Exhibits "A & B" owned by **MARK S. KRUEGER and CENTRAL SOUTHWEST TEXAS DEVELOPMENT, LLC ("CSW")** for the purpose of constructing, reconstructing, maintaining, and operating the Southeast Loop Segment 2 roadway improvements ("Project"), excluding all the oil, gas, and sulphur which can be removed from beneath said real property, without any right whatever remaining to the owner of such oil, gas, and sulphur of ingress to or egress from the surface of said real property for the purpose of exploring, developing, or mining of the same, as a part of the improvements to the Project, at such locations as are necessary and that such constructing, reconstructing, maintaining, and operating shall extend across and upon, and will cross, run through, and be upon the hereinafter described real properties; and

WHEREAS, the Commissioners' Court of Williamson County, Texas, has, through agents employed by the said office, entered into bona fide good faith negotiations with the owners of the hereinafter described properties and has failed to agree with the owners on the compensation and damages, if any, due to said owners. Now, therefore,

BE IT RESOLVED BY THE COMMISSIONERS' COURT OF THE COUNTY OF WILLIAMSON, that the County Attorney or his designated agent be and he is hereby authorized and directed to file or cause to be filed against the owners of any interest in, and the holders of any lien secured by, the following described tracts of land, described in Exhibits "A & B" attached hereto, a suit in eminent domain to acquire the property interests for the aforesaid purposes; and

It is the intent of the Commissioners' Court that this resolution authorizes the condemnation of all property interests required to complete the construction and maintenance of the Project and associated public purposes. If it is later determined that there are any errors in the descriptions contained herein or if later surveys contain more accurate revised descriptions, the County Attorney is authorized to have such errors corrected or revisions made without the necessity of obtaining a new resolution of the Commissioners' Court authorizing the condemnation of the corrected or revised Property.

BE IT FURTHER RESOLVED that the County Attorney or his designated agent be and he is hereby authorized and directed to incur such expenses and to employ such experts as he shall deem necessary to assist in the prosecution of such suit in eminent domain, including, but not limited to, appraisers, engineers, and land use planners or other required expert consultants.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

---

Bill Gravell, Jr.  
Williamson County Judge

EXHIBIT "A"

County: Williamson  
Parcel No.: 37  
Tax ID: R020548  
Highway: Southeast Loop  
Limits: From: C.R. 137  
To: C.R. 404

Page 1 of 6  
August 4, 2022

**PROPERTY DESCRIPTION FOR PARCEL 37**

DESCRIPTION OF A 12.060 ACRE (525,347 SQ. FT.) PARCEL OF LAND LOCATED IN THE MASSILLON FARLEY SURVEY, SECTION NO. 25, ABSTRACT NO. 238, WILLIAMSON COUNTY, TEXAS BEING A PORTION OF A CALLED 63.60 ACRE TRACT OF LAND, DESCRIBED IN A DEED TO MARK S. KRUEGER, RECORDED JUNE 20, 1994 IN VOLUME 2551, PAGE 599, OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS (O.R.W.C.TX.); SAID 12.060 ACRE (525,347 SQ. FT.) PARCEL, AS SHOWN ON A PLAT PREPARED BY SAM, LLC, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

**COMMENCING** at a 1/2-inch iron rod found 573.50 feet right of Southeast Loop Engineer's Centerline Station (E.C.S.) 342+48.75, on the west line of said 63.60 acre tract, for the northeast corner of a called 107.22 acre tract of land, described as Tract 5 in a deed to Clarendor Capital, LTD., a Texas Limited Liability Partnership, recorded in Document No. 2021191286, Official Public Records of Williamson County (O.P.R.W.C.TX.), for the southeast corner of a called 194.58 acre tract of land, described in a deed to M. Moore Family Farm, LLC., and recorded in Document No. 2018097245, O.P.R.W.C.TX.;

**THENCE** N 08°01'44" E, with the common line of said 63.60 acre tract and said 194.58 acre tract, a distance of 365.56 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" (Surface Coordinates: N=10,163,489.57, E=3,187,021.80) set 233.50 feet right of Southeast Loop E.C.S 343+83.05 on the proposed south right-of-way line of Southeast Loop, for the southwest corner and the **POINT OF BEGINNING** of the parcel described herein;

1) **THENCE** N 08°01'44" E, departing the proposed south right-of-way line of said Southeast Loop, continuing with the common line of said 63.60 acre tract and said 194.58 acre tract, a distance of 503.14 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 234.46 feet left of Southeast Loop E.C.S. 345+67.91 on the proposed north right-of-way line of Southeast Loop, for the northwest corner of the parcel described herein;

**THENCE** departing the common line of said 63.60 acre tract and said 194.58 acre tract, with the proposed north right-of-way line of said Southeast Loop, over and across said 63.60 acre tract, the following six (6) courses and distances numbered 2 – 7:

- 2) N 76°12'05" E, a distance of 114.58 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 235.00 feet left of Southeast Loop E.C.S. 346+82.49,
- 3) N 76°28'25" E, a distance of 479.05 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 235.00 feet left of Southeast Loop E.C.S. 351+61.53,
- 4) N 77°54'20" E, a distance of 200.06 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 230.00 feet left of Southeast Loop E.C.S. 353+61.53,
- 5) N 76°28'25" E, a distance of 269.51 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 230.00 feet left of Southeast Loop E.C.S. 356+31.05,
- 6) N 07°48'09" E, a distance of 214.67 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 429.96 feet left of Southeast Loop E.C.S. 357+09.12, and

EXHIBIT "A"

County: Williamson  
Parcel No.: 37  
Tax ID: R020548  
Highway: Southeast Loop  
Limits: From: C.R. 137  
To: C.R. 404

Page 2 of 6  
August 4, 2022

7) S 82°11'51" E, a distance of 42.26 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 414.59 feet left of Southeast Loop E.C.S. 357+48.49, on the common line of said 63.60 acre tract and of a called 461.37 acre tract of land, described in a deed to Judy Boehm-Limmer recorded in Document No. 2018092464, O.P.R.W.C.TX., for the northeast corner of the parcel described herein;

8) **THENCE** S 07°47'00" W, departing the proposed north right-of-way line of Southeast Loop, with the common line of said 63.60 acre tract and said 461.37 acre tract, a distance of 724.10 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 260.00 feet right of Southeast Loop E.C.S. 354+85.34 on the proposed south right-of-way line of said Southeast Loop, for the southeast corner of the parcel described herein;

**THENCE** departing the common line of said 63.60 acre tract and said 461.37 acre tract, with the proposed south right-of-way line of said Southeast Loop, over and across said 63.60 acre tract, the following five (5) courses and distances numbered 9 – 13:

9) S 76°28'25" W, a distance of 43.48 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 260.00 feet right of Southeast Loop E.C.S. 354+41.87,

10) N 07°48'09" E, a distance of 32.21 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 230.00 feet right of Southeast Loop E.C.S. 354+53.58,

11) S 76°28'25" W, a distance of 877.17 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 230.00 feet right of Southeast Loop E.C.S. 345+76.41, said point being the beginning of a curve to the right,

12) With said curve to the right, an arc distance of 62.92 feet, through a delta of 06°22'51", having a radius of 565.00 feet, and a chord which bears S 73°16'59" W, a distance of 62.89 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 233.50 feet right of Southeast Loop E.C.S. 345+13.62, and



EXHIBIT "A"  
LINE TABLE

LINE NO.	BEARING	DISTANCE
L1	N76° 12' 05" E	114.58'
L2	N77° 54' 20" E	200.06'
L3	N76° 28' 25" E	269.51'
L4	N07° 48' 09" E	214.67'
L5	S82° 11' 51" E	42.26'
L6	S76° 28' 25" W	43.48'
L7	N07° 48' 09" E	32.21'
L8	S76° 28' 25" W	130.56'

MASSILLON FARLEY SURVEY  
SECTION NO. 25.  
ABSTRACT NO. 238

M. MOORE FAMILY FARM, LLC  
CALLED 194.58 AC.  
DOC. NO. 2018097245  
O. P. R. W. C. TX.

357+09.12  
429.96' LT  
357+48.49  
414.59' LT  
30' WIDE PIPELINE EASEMENT  
DOC. NO. 201501676

50' WIDE PIPELINE EASEMENT  
DOC. NO. 2017030079

PROPOSED ROW

SOUTHEAST LOOP  
ENGINEER'S CENTERLINE

37 (12.060 AC.)

P. O. B.  
N=10,163,489.57  
E=3,187,021.80  
343+83.05  
233.50' RT

345+13.62  
233.50' RT

345+76.41  
230.00' RT

354+53.58  
230.00' RT

354+41.87  
260.00' RT

354+85.34  
260.00' RT

JUDY BOEHM-LIMMER  
CALLED 461.37 AC.  
DOC. NO. 2018092464  
O. P. R. W. C. TX.

CURVE TABLE

NO.	DELTA	RADIUS	LENGTH	CHORD	CHORD BEARING
C1	06° 22' 51" RT	565.00'	62.92'	62.89'	S73° 16' 59" W

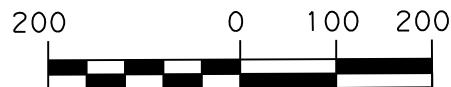
MARK S. KRUEGER  
CALLED 63.60 AC.  
RECORDED JUNE 20, 1994  
VOL. 2551, PG. 599  
O. R. W. C. TX

DRAINAGE EASEMENT

CHASE GERLACK  
SURVEY NO. 26, ABSTRACT NO. 260

P. O. C.  
342+48.75  
573.50' RT

CLARENDOR CAPITAL, LTD.,  
A TEXAS LIMITED PARTNERSHIP  
TRACT 5  
CALLED 107.22 AC.  
DOC. NO. 2021191286  
O. P. R. W. C. TX.



GRAPHIC SCALE  
SCALE: 1" = 200'  
WILLIAMSON COUNTY, TEXAS

EXISTING	63.600 AC.	ACQUIRE	12.060 AC.	REMAINING	28.658 AC. LEFT
				REMAINING	22.882 AC. RIGHT



4801 Southwest Parkway  
Building Two, Suite 100  
Austin, Texas 78735  
(512) 447-0575  
Fax: (512) 326-3029  
Texas Firm Registration No. 10064300

RIGHT-OF-WAY SKETCH  
SHOWING PROPERTY OF  
MARK S. KRUEGER  
TAX ID: R020548  
PARCEL 37  
12.060 AC. (525,347 SQ. FT.)


EXHIBIT "A"

SCHEDULE B:

THIS SURVEY HEREON WAS PREPARED IN CONJUNCTION WITH THAT COMMITMENT FOR TITLE INSURANCE GF NO. T-159142, ISSUED BY TITLE RESOURCES GUARANTY COMPANY, EFFECTIVE DATE APRIL 29, 2022, AND ISSUED DATE MAY 9, 2022.

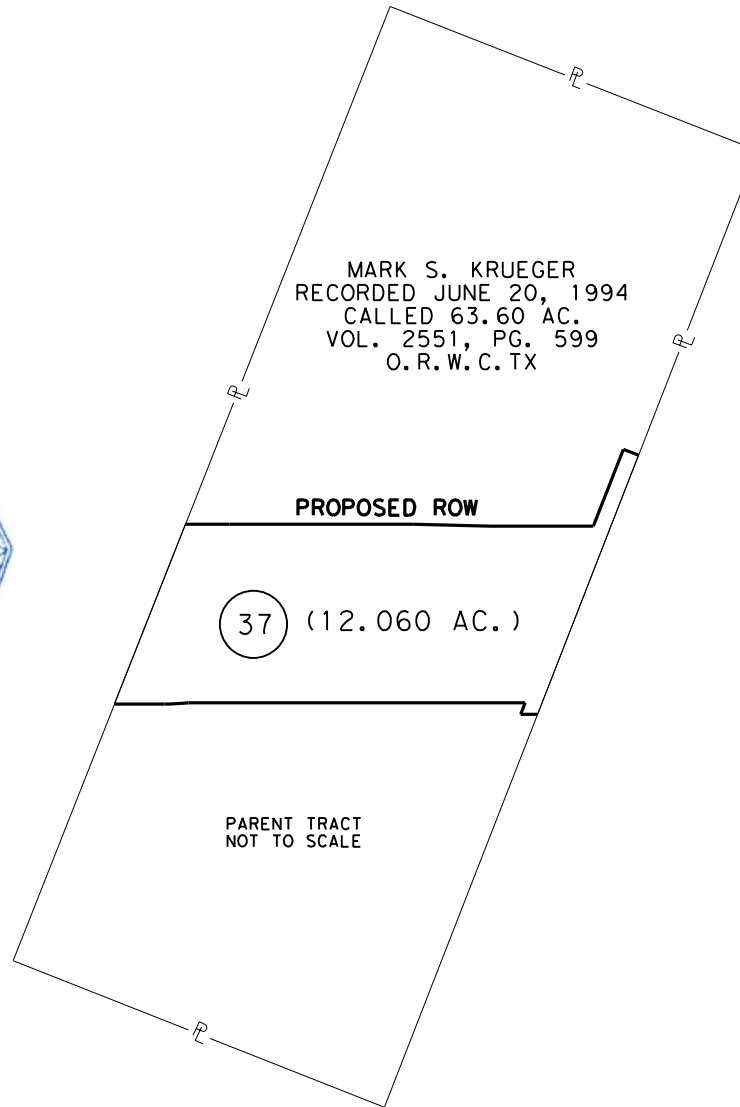
10. THE FOLLOWING MATTERS AND ALL TERMS OF THE DOCUMENTS CREATING OR OFFERING EVIDENCE OF THE MATTERS. (WE MUST INSERT MATTERS OR DELETE THIS EXCEPTION.):

1. ASSESSMENT OF ROLLBACK OR SUPPLEMENTAL TAXES AGAINST THE LAND, AND ALL INTEREST AND PENALTIES WHICH MAY ACCRUE.
2. AN ELECTRIC DISTRIBUTION LINE EASEMENT GRANTED TO TEXAS POWER & LIGHT COMPANY AS DESCRIBED IN VOLUME 401, PAGE 539 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. UNABLE TO PLOT, MAY AFFECT
3. A PIPELINE EASEMENT GRANTED TO SEMINOLE PIPELINE COMPANY AS DESCRIBED IN VOLUME 828, PAGE 130 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. AS AFFECTED BY ASSIGNMENT AND CONVEYANCE RECORDED IN VOLUME 848, PAGE 293, DEED RECORDS, WILLIAMSON COUNTY, TEXAS; AND FURTHER AFFECTED BY AMENDMENT TO RIGHT OF WAY AGREEMENT RECORDED IN DOCUMENT NO. 2017016002, OFFICIAL PUBLIC RECORDS, WILLIAMSON COUNTY, TEXAS. DOES NOT AFFECT.
4. AN INGRESS AND/OR EGRESS EASEMENT AS DESCRIBED IN VOLUME 853, PAGE 562 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. UNABLE TO PLOT, DOES NOT AFFECT.
5. AN INGRESS AND/OR EGRESS EASEMENT AS DESCRIBED IN VOLUME 1993, PAGE 164 OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS. DOES NOT AFFECT.
6. ALL TERMS, CONDITIONS AND PROVISIONS OF THAT CERTAIN PERMANENT EASEMENT AGREEMENT BY AND BETWEEN MARK STEPHEN KRUEGER AND SEMINOLE PIPELINE COMPANY LLC OF RECORD IN DOCUMENT NO. 2015101676 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. DOES AFFECT, AS SHOWN ON PLOT.
7. ALL TERMS, CONDITIONS AND PROVISIONS OF THAT CERTAIN PERMANENT EASEMENT AGREEMENT BY AND BETWEEN MARK STEPHEN KRUEGER AND ENTERPRISE CRUDE PIPELINE LLC OF RECORD IN DOCUMENT NO. 2017030079 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. DOES AFFECT, AS SHOWN ON PLOT.
8. ALL TERMS, CONDITIONS AND PROVISIONS OF THAT CERTAIN RESOLUTION NO. R-19-05-02-9K, AUTHORIZING THE EXECUTION OF AN ANNEXATION DEVELOPMENT AGREEMENT BETWEEN THE CITY OF HUTTO AND MARK STEPHEN KRUEGER OF RECORD IN DOCUMENT NO. 2019050448 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. SUBJECT TO IF APPLICABLE.
9. AN OIL, GAS, AND MINERAL LEASE DATED FEBRUARY 23, 1949 EXECUTED BY LOUIS KRUEGER AND EVA KRUEGER AS LESSOR, TO AND WITH W. M. JARRELL AS LESSEE, AND RECORDED IN VOLUME 362, PAGE 212 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. TITLE TO SAID INTEREST HAS NOT BEEN RESEARCHED SUBSEQUENT TO THE DATE OF THE ABOVE REFERENCED INSTRUMENT AND THE COMPANY MAKES NO REPRESENTATION AS TO THE OWNERSHIP OR HOLDER OF SUCH INTEREST(S). UNABLE TO PLOT, MAY AFFECT.
10. ALL LEASES, GRANTS, EXCEPTIONS OR RESERVATIONS OF COAL, LIGNITE, OIL, GAS AND OTHER MINERALS, TOGETHER WITH ALL RIGHTS, PRIVILEGES, AND IMMUNITIES RELATING THERETO, APPEARING IN THE PUBLIC RECORDS WHETHER LISTED IN SCHEDULE B OR NOT. THERE MAY BE LEASES, GRANTS, EXCEPTIONS OR RESERVATIONS OF MINERAL INTEREST THAT ARE NOT LISTED.
11. RIGHTS OF PARTIES IN POSSESSION (OWNERS POLICY ONLY)
12. ANY ENCROACHMENT, ENCUMBRANCE, VIOLATION, VARIATION, OR ADVERSE CIRCUMSTANCE AFFECTING THE TITLE, INCLUDING BUT NOT LIMITED TO FENCES NOT FOLLOWING THE PROPERTY BOUNDARIES, THAT WOULD BE DISCLOSED BY AN ACCURATE AND COMPLETE LAND SURVEY OF THE SUBJECT PROPERTY. (OWNER'S POLICY ONLY)

		EXISTING	63.600 AC.	ACQUIRE	12.060 AC.	REMAINING	28.658 AC. LEFT
						REMAINING	22.882 AC. RIGHT
		4801 Southwest Parkway Building Two, Suite 100 Austin, Texas 78735 (512) 447-0575 Fax: (512) 326-3029 <small>Texas Firm Registration No. 10064300</small>				RIGHT-OF-WAY SKETCH SHOWING PROPERTY OF MARK S. KRUEGER TAX ID: R020548 PARCEL 37 12.060 AC. (525,347 SQ. FT.)	

# LEGEND

- 5/8" IRON ROD SET WITH ALUMINUM CAP STAMPED "WILLIAMSON COUNTY"
- 1/2" IRON ROD FOUND UNLESS NOTED
- ⬡ FENCE POST (TYPE NOTED)
- TYPE I CONCRETE MONUMENT FOUND
- ◻ TXDOT TYPE II BRONZE DISK IN CONCRETE FOUND
- ⊙ 1/2" IRON PIPE FOUND UNLESS NOTED
- ▲ 80D NAIL FOUND
- ⊕ MAGNAIL FOUND
- ⊗ SPINDLE FOUND
- ✕ RAILROAD TIE
- △ CALCULATED POINT
- ℙ PROPERTY LINE
- ( ) RECORD INFORMATION
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCING
- P.O.R. POINT OF REFERENCE
- N.T.S. NOT TO SCALE
- D.R.W.C.TX. DEED RECORDS OF WILLIAMSON COUNTY, TEXAS
- O.R.W.C.TX. OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS
- O.P.R.W.C.TX. OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS
- ∩--- DISTANCE NOT TO SCALE
- ∟--- DEED LINE (COMMON OWNERSHIP)



**NOTES:**

1. ALL BEARINGS SHOWN ARE BASED ON NAD83/2011/NAVD88 TEXAS COORDINATE SYSTEM, CENTRAL ZONE. ALL DISTANCES SHOWN ARE SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY A SURFACE ADJUSTMENT FACTOR OF 1.00012352. ALL COORDINATES SHOWN ARE IN SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY THE SAME FACTOR. PROJECT UNITS ARE IN U.S. SURVEY FEET.
2. THIS SURVEY WAS COMPLETED WITH THE BENEFIT OF TITLE REPORT, PROVIDED BY TITLE RESOURCES GUARANTY COMPANY, GF NO. T-159142, EFFECTIVE DATE APRIL 29, 2022, AND ISSUED DATE MAY 9, 2022. THERE MAY BE EASEMENTS OR OTHER MATTERS, RECORDED OR UNRECORDED, THAT ARE NOT SHOWN.
3. SOUTHEAST LOOP ENGINEER'S CENTERLINE ALIGNMENT DERIVED FROM JOHNSON, MIRMIRAN & THOMPSON, INC. SCHEMATIC RECEIVED BY SAM, LLC. IN OCTOBER, 2021.
4. THIS PLAT IS ACCOMPANIED BY A PROPERTY DESCRIPTION OF EVEN DATE.

\* AREA CALCULATED BY SAM, LLC.

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.

FILE: \\saminc\AUS\PROJECTS\1021061125\100\Survey\03Exhibits\37\PLAT\02\P-37.dgn

EXISTING	63.600 AC.	ACQUIRE	12.060 AC.	REMAINING	28.658 AC. LEFT
				REMAINING	22.882 AC. RIGHT

*S*

8/4/22

DATE

SCOTT C. BRASHEAR  
REGISTERED PROFESSIONAL LAND SURVEYOR  
NO. 6660, STATE OF TEXAS



4801 Southwest Parkway  
Building Two, Suite 100  
Austin, Texas 78735  
(512) 447-0575  
Fax: (512) 326-3029  
Texas Firm Registration No. 10064300

RIGHT-OF-WAY SKETCH  
SHOWING PROPERTY OF  
MARK S. KRUEGER  
TAX ID: R020548  
PARCEL 37  
12.060 AC. (525,347 SQ. FT.)

EXHIBIT "B"

County: Williamson  
Parcel No.: DE-37  
Tax ID: R020548  
Highway: Southeast Loop  
Limits: From: C.R. 137  
To: C.R. 404

Page 1 of 5  
August 4, 2022

**PROPERTY DESCRIPTION FOR DRAINAGE EASEMENT 37**

DESCRIPTION OF A 0.270 ACRE (11,748 SQ. FT.) EASEMENT LOCATED IN THE MASSILLON FARLEY SURVEY, SECTION NO. 25, ABSTRACT NO. 238, WILLIAMSON COUNTY, BEING A PORTION OF A CALLED 63.60 ACRE TRACT OF LAND, DESCRIBED IN A DEED TO MARK S. KRUEGER, RECORDED JUNE 20, 1994 IN VOLUME 2551, PAGE 599, OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS (O.R.W.C.TX.); SAID 0.270 ACRE (11,748 SQ. FT.) EASEMENT, AS SHOWN ON A PLAT PREPARED BY SAM, LLC, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

**COMMENCING** at a 1/2-inch iron rod with a yellow plastic cap stamped "PAPEDAWSON" found 4,466.47 feet right of Southeast Loop Engineer's Centerline Station (E.C.S.) 338+44.48 on the east line of a tract of land, described in a deed to Roy Lessner and Mary Wynette Lessner as Trustees of the Roy Lessner and Mary Wynette Lessner Trust, recorded in Document No. 2018049538, Official Public Records of Williamson County, Texas (O.P.R.W.C.TX.), for the northwest corner of a called 55.847 acre tract of land, described in a deed to Isaac W. Norman, recorded in Volume 2052, Page 828, O.R.W.C.TX., same being the most westerly southwest corner of a called 461.37 acre tract, described in a deed to Judy Boehm-Limmer, recorded in Document No. 2018092464, O.P.R.W.C.TX.;

**THENCE** N 07°47'00" E, with the common line of said Lessner tract and said 461.37 acre tract, a distance of 4,217.57 feet to a calculated point (Surface Coordinates: N=10,163,426.76, E=3,188,059.40) 537.26 feet right of Southeast Loop E.C.S 353+77.19, for the southeast corner and the **POINT OF BEGINNING** of the easement described herein;

**THENCE** departing the common line of said 461.37 acre tract and said 63.60 acre tract of land, over and across said 63.60 acre tract, the following two (2) courses and distances numbered 1-2:

- 1) N 82°11'51" W, a distance of 40.60 feet to a calculated point 522.50 feet right of Southeast Loop E.C.S 353+39.37, for the southwest corner of the easement described herein, and
- 2) N 07°48'09" E, a distance of 281.80 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 260.00 feet right of Southeast Loop E.C.S 354+41.87 on the proposed south right-of-way line of said Southeast Loop, for the northwest corner of the easement described herein;

3) **THENCE** N 76°28'25" E, with the proposed south right-of-way line of said Southeast Loop, over and across said 63.60 acre tract, a distance of 43.48 feet to a 5/8-inch iron rod with an aluminum cap stamped "WILLIAMSON COUNTY" set 260.00 feet right of Southeast Loop E.C.S 354+85.34 on the common line of said 461.37 acre tract and said 63.60 acre tract, for the northeast corner of the easement described herein;

**THIS SPACE INTENTIONALLY LEFT BLANK**



EXHIBIT "A"

MASSILLON FARLEY  
SURVEY NO. 25, ABSTRACT NO. 238

MARK S. KRUEGER  
RECORDED JUNE 20, 1994  
CALLED 63.60 AC.  
VOL. 2551, PG. 599  
O. R. W. C. TX.

ROY LESSNER AND MARY WYNETTE LESSNER  
AS TRUSTEES OF THE ROY AND  
MARY WYNETTE LESSNER TRUST  
DOC. NO. 2018049538  
O. P. R. W. C. TX.

P. O. C.  
W/YELLOW PCAP  
"PAPEDAWSON"  
338+44.48  
4,466.47'RT

DE-37  
(0.270 AC.)

DRAINAGE  
EASEMENT

PROPOSED ROW

353+00  
SOUTHEAST LOOP  
ENGINEER'S CENTERLINE  
N176°28'25"E  
7,158.10'  
353+00

353+39.37  
522.50'RT

354+41.87  
260.00'RT

L1  
(L1)

L5

354+85.34  
260.00'RT

P. O. B.  
N=10,163,426.76  
E=3,188,059.40  
353+77.19  
537.26'RT

APPROXIMATE LOCATION OF SURVEY LINE

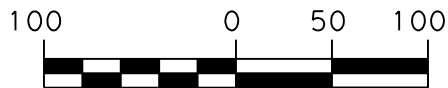
ISAAC W. NORMAN  
CALLED 55.847 AC.  
VOL. 2052, PG. 828  
O. R. W. C. TX.

CHASE GERLACK  
SURVEY NO. 26, ABSTRACT NO. 260

JUDY BOEHM-LIMMER  
CALLED 461.37 AC.  
DOC. NO. 2018092464  
O. P. R. W. C. TX.

LINE TABLE

LINE NO.	BEARING	DISTANCE
L1	N07° 47' 00"E	4,217.57'
(L1)	(N07° 50' 04"E)	(6,328.63')
L2	N82° 11' 51"W	40.60'
L3	N07° 48' 09"E	281.80'
L4	N76° 28' 25"E	43.48'
L5	S07° 47' 00"W	297.61'



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

FILE: \\saminc\AUS\PROJECTS\1021061125\100\Survey\03Exhibits\37\_TCE\PLAT\02\DE-37.dgn

EXISTING	63.60 AC.	ACQUIRE	0.000 AC.	REMAINING	63.600 AC. RIGHT
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4801 Southwest Parkway  
Building Two, Suite 100  
Austin, Texas 78735  
(512) 447-0575  
Fax: (512) 326-3029  
Texas Firm Registration No. 10064300

DRAINAGE EASEMENT SKETCH  
SHOWING PROPERTY OF  
MARK S. KRUEGER  
TAX ID: R020548  
DE-37  
0.270 AC. (11,748 SQ. FT.)

EXHIBIT "A"


SCHEDULE B:

THIS SURVEY HEREON WAS PREPARED IN CONJUNCTION WITH THAT COMMITMENT FOR TITLE INSURANCE GF NO. T-159142, ISSUED BY TITLE RESOURCES GUARANTY COMPANY, EFFECTIVE DATE APRIL 29, 2022, AND ISSUED DATE MAY 9, 2022.

10. THE FOLLOWING MATTERS AND ALL TERMS OF THE DOCUMENTS CREATING OR OFFERING EVIDENCE OF THE MATTERS. (WE MUST INSERT MATTERS OR DELETE THIS EXCEPTION.):

1. ASSESSMENT OF ROLLBACK OR SUPPLEMENTAL TAXES AGAINST THE LAND, AND ALL INTEREST AND PENALTIES WHICH MAY ACCRUE.
2. AN ELECTRIC DISTRIBUTION LINE EASEMENT GRANTED TO TEXAS POWER & LIGHT COMPANY AS DESCRIBED IN VOLUME 401, PAGE 539 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. UNABLE TO PLOT, MAY AFFECT
3. A PIPELINE EASEMENT GRANTED TO SEMINOLE PIPELINE COMPANY AS DESCRIBED IN VOLUME 828, PAGE 130 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. AS AFFECTED BY ASSIGNMENT AND CONVEYANCE RECORDED IN VOLUME 848, PAGE 293, DEED RECORDS, WILLIAMSON COUNTY, TEXAS, AND FURTHER AFFECTED BY AMENDMENT TO RIGHT OF WAY AGREEMENT RECORDED IN DOCUMENT NO. 2017016002, OFFICIAL PUBLIC RECORDS, WILLIAMSON COUNTY, TEXAS. DOES NOT AFFECT.
4. AN INGRESS AND/OR EGRESS EASEMENT AS DESCRIBED IN VOLUME 853, PAGE 562 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. UNABLE TO PLOT, DOES NOT AFFECT.
5. AN INGRESS AND/OR EGRESS EASEMENT AS DESCRIBED IN VOLUME 1993, PAGE 164 OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS. DOES NOT AFFECT.
6. ALL TERMS, CONDITIONS AND PROVISIONS OF THAT CERTAIN PERMANENT EASEMENT AGREEMENT BY AND BETWEEN MARK STEPHEN KRUEGER AND SEMINOLE PIPELINE COMPANY LLC OF RECORD IN DOCUMENT NO. 2015101676 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. DOES AFFECT, AS SHOWN ON PLOT.
7. ALL TERMS, CONDITIONS AND PROVISIONS OF THAT CERTAIN PERMANENT EASEMENT AGREEMENT BY AND BETWEEN MARK STEPHEN KRUEGER AND ENTERPRISE CRUDE PIPELINE LLC OF RECORD IN DOCUMENT NO. 2017030079 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. DOES AFFECT, AS SHOWN ON PLOT.
8. ALL TERMS, CONDITIONS AND PROVISIONS OF THAT CERTAIN RESOLUTION NO. R-19-05-02-9K, AUTHORIZING THE EXECUTION OF AN ANNEXATION DEVELOPMENT AGREEMENT BETWEEN THE CITY OF HUTTO AND MARK STEPHEN KRUEGER OF RECORD IN DOCUMENT NO. 2019050448 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. SUBJECT TO IF APPLICABLE.
9. AN OIL, GAS, AND MINERAL LEASE DATED FEBRUARY 23, 1949 EXECUTED BY LOUIS KRUEGER AND EVA KRUEGER AS LESSOR, TO AND WITH W. M. JARRELL AS LESSEE, AND RECORDED IN VOLUME 362, PAGE 212 OF THE DEED RECORDS OF WILLIAMSON COUNTY, TEXAS. TITLE TO SAID INTEREST HAS NOT BEEN RESEARCHED SUBSEQUENT TO THE DATE OF THE ABOVE REFERENCED INSTRUMENT AND THE COMPANY MAKES NO REPRESENTATION AS TO THE OWNERSHIP OR HOLDER OF SUCH INTEREST(S). UNABLE TO PLOT, MAY AFFECT.
10. ALL LEASES, GRANTS, EXCEPTIONS OR RESERVATIONS OF COAL, LIGNITE, OIL, GAS AND OTHER MINERALS, TOGETHER WITH ALL RIGHTS, PRIVILEGES, AND IMMUNITIES RELATING THERETO, APPEARING IN THE PUBLIC RECORDS WHETHER LISTED IN SCHEDULE B OR NOT. THERE MAY BE LEASES, GRANTS, EXCEPTIONS OR RESERVATIONS OF MINERAL INTEREST THAT ARE NOT LISTED.
11. RIGHTS OF PARTIES IN POSSESSION (OWNERS POLICY ONLY)
12. ANY ENCROACHMENT, ENCUMBRANCE, VIOLATION, VARIATION, OR ADVERSE CIRCUMSTANCE AFFECTING THE TITLE, INCLUDING BUT NOT LIMITED TO FENCES NOT FOLLOWING THE PROPERTY BOUNDARIES, THAT WOULD BE DISCLOSED BY AN ACCURATE AND COMPLETE LAND SURVEY OF THE SUBJECT PROPERTY. (OWNER'S POLICY ONLY)

FILE: \\saminc\AUS\PROJECTS\1021061125\100\Survey\03Exhibits\37\_TCE\PLAT\02\DE-37.dgn

EXISTING	63.60 AC.	ACQUIRE	0.000 AC.	REMAINING	63.600 AC. RIGHT
			4801 Southwest Parkway Building Two, Suite 100 Austin, Texas 78735 (512) 447-0575 Fax: (512) 326-3029 Texas Firm Registration No. 10064300		DRAINAGE EASEMENT SKETCH SHOWING PROPERTY OF MARK S. KRUEGER TAX ID: R020548 DE-37 0.270 AC. (11,748 SQ. FT.)

LEGEND

EXHIBIT "A"

- 5/8" IRON ROD SET WITH ALUMINUM CAP STAMPED "WILLIAMSON COUNTY"
- 1/2" IRON ROD FOUND UNLESS NOTED
- ⬡ FENCE POST (TYPE NOTED)
- TYPE I CONCRETE MONUMENT FOUND
- ◻ TXDOT TYPE II BRONZE DISK IN CONCRETE FOUND
- ⊙ 1/2" IRON PIPE FOUND UNLESS NOTED
- ▲ 80D NAIL FOUND
- ⊕ MAGNAIL FOUND
- ⊗ SPINDLE FOUND
- ✕ RAILROAD TIE
- △ CALCULATED POINT
- ℙ PROPERTY LINE
- ( ) RECORD INFORMATION
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCING
- P.O.R. POINT OF REFERENCE
- N.T.S. NOT TO SCALE
- D.R.W.C.TX. DEED RECORDS OF WILLIAMSON COUNTY, TEXAS
- O.R.W.C.TX. OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS
- O.P.R.W.C.TX. OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS
- Distance NOT TO SCALE
- Deed LINE (COMMON OWNERSHIP)

NOTES:

1. ALL BEARINGS SHOWN ARE BASED ON NAD83/2011/NAVD88 TEXAS COORDINATE SYSTEM, CENTRAL ZONE. ALL DISTANCES SHOWN ARE SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY A SURFACE ADJUSTMENT FACTOR OF 1.00012352. ALL COORDINATES SHOWN ARE IN SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY THE SAME FACTOR. PROJECT UNITS ARE IN U.S. SURVEY FEET.
  2. THIS SURVEY WAS COMPLETED WITH THE BENEFIT OF TITLE REPORT, PROVIDED BY TITLE RESOURCES GUARANTY COMPANY, GF NO. T-159142, EFFECTIVE DATE APRIL 29, 2022, AND ISSUED DATE MAY 9, 2022. THERE MAY BE EASEMENTS OR OTHER MATTERS, RECORDED OR UNRECORDED, THAT ARE NOT SHOWN.
  3. SOUTHEAST LOOP ENGINEER'S CENTERLINE ALIGNMENT DERIVED FROM JOHNSON, MIRMIRAN & THOMPSON, INC. SCHEMATIC RECEIVED BY SAM, LLC. IN OCTOBER, 2021.
  4. THIS PLAT IS ACCOMPANIED BY A PROPERTY DESCRIPTION OF EVEN DATE.
- \* AREA CALCULATED BY SAM, LLC.

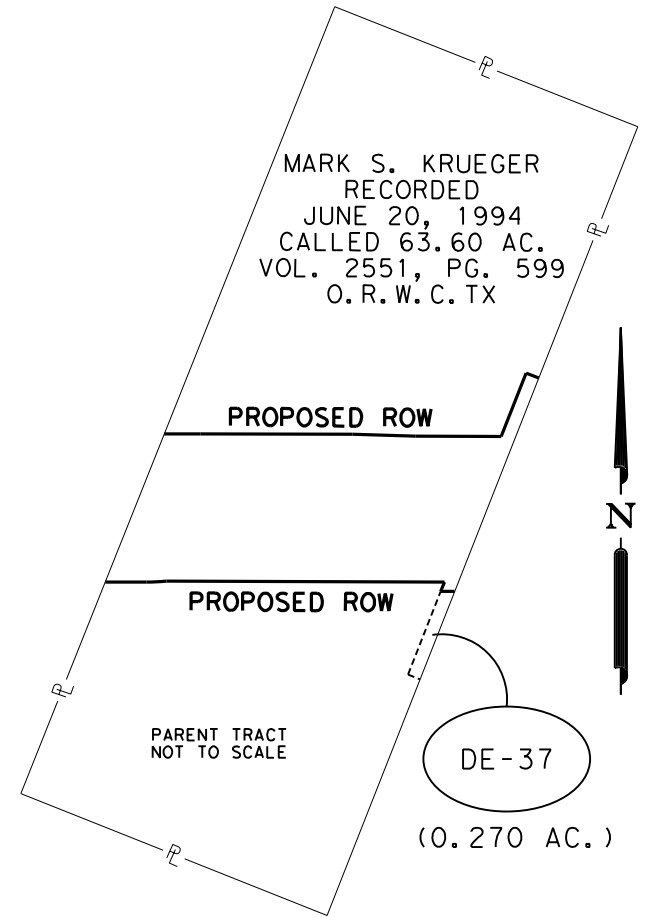
I HEREBY CERTIFY THAT THIS SURVEY WAS MADE ON THE GROUND UNDER MY DIRECTION AND SUPERVISION AND THAT THIS PLAT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

*S*

8/4/22

SCOTT C. BRASHEAR  
REGISTERED PROFESSIONAL LAND SURVEYOR  
NO. 6660, STATE OF TEXAS

DATE



FILE: \\saminc\AUS\PROJECTS\1021061125\100\Survey\03Exhibits\37\_TCE\PLAT\02\DE-37.dgn

EXISTING	63.60 AC.	ACQUIRE	0.000 AC.	REMAINING	63.600 AC. RIGHT
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DRAINAGE EASEMENT SKETCH  
SHOWING PROPERTY OF  
MARK S. KRUEGER  
TAX ID: R020548  
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0.270 AC. (11,748 SQ. FT.)

**Commissioners Court - Regular Session**

**57.**

**Meeting Date:** 08/23/2022

Auditor Salary

**Submitted For:** Valerie Covey

**Submitted By:** Rachel Rull, Commissioner Pct. #3

**Department:** Commissioner Pct. #3

**Agenda Category:** Regular Agenda Items

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on the 2022-2023 salary for the County Auditor in the amount of \$183,923.85.

**Background**

Sec 152.032 of the Texas Local Government Code requires Commissioners Court approval of the County Auditor's salary should it exceed the "highest paid elected county officer" as stated below. Currently, the highest paid county officer for FY23 is the County Attorney at \$176,587.05. The FY23 (County Auditor) salary was set by the District Court Judges during the Auditor's Office annual budget hearing on Thursday, August 4th, 2022. The salary increase was based on a 5% COLA and 3% on top of that, coinciding with the Commissioners Court recommendation, as it relates to departments heads for FY23. Funding is already included in the proposed FY23 budget as presented to the court by the Budget Office.

Sec. 152.032. LIMITATIONS ON COUNTY AUDITOR'S COMPENSATION AND ALLOWANCES. (a) Except as provided by Subsections (b), (d), and (e), the amount of the compensation and allowances of a county auditor may not exceed the amount of the compensation and allowances received from all sources by the highest paid elected county officer, other than a judge of a statutory county court, whose salary and allowances are set by the commissioners court.

**Fiscal Impact**

From/To	Acct No.	Description	Amount
---------	----------	-------------	--------

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Rachel Rull

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 09:06 AM

Started On: 08/18/2022 08:55 AM

**Commissioners Court - Regular Session**

58.

**Meeting Date:** 08/23/2022

EPM.3

**Submitted For:** Rebecca Clemons

**Submitted By:** Rebecca Clemons, Human Resources

**Department:** Human Resources

**Agenda Category:** Regular Agenda Items

---

**Information**

**Agenda Item**

Discuss, consider and take appropriate action on proposed changes to the Williamson County Employee Policy Manual, effective October 1, 2022.

**Background**

Please see attached.

---

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

EPM.draft3

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Rebecca Clemons

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 08:45 AM

Started On: 08/17/2022 06:39 PM

**Williamson County  
Employee Policy Manual  
Effective October 1, 2021**

# Table of Contents

<b>About Williamson County .....</b>	<b>1</b>
<b>Employment .....</b>	<b>2</b>
<b>Work Environment .....</b>	<b>7</b>
<b>Leave .....</b>	<b>8</b>
<b>Benefits .....</b>	<b>15</b>
<b>Expenditure Guidelines .....</b>	<b>16</b>
<b>Compensation .....</b>	<b>22</b>
<b>Employee Responsibilities .....</b>	<b>31</b>
<b>DOT Regulated Testing .....</b>	<b>37</b>

## **Policy Manual Disclaimer**

This employee policy manual constitutes the general personnel policies for all Williamson County employees. It does not constitute a contract or provide a guarantee of employment. Policies may be altered, deleted, or amended at any time by action of the Commissioners Court. If any provision or part of a provision of these policies is held invalid, unlawful, or unenforceable, it will not affect the validity of the remaining provisions or parts of provisions, which will remain in effect. In cases where federal or state laws or regulations supersede local guidelines, such laws or regulations will substitute for these personnel guidelines only insofar as necessary for compliance. Specific departments may have additional policies unique to their operations.

Elected official's rights and responsibilities as defined by Texas law supersede these policies where conflicts may occur. Elected officials are encouraged to follow all policies contained herein in order to provide uniform application across the County and to protect the County against potential employment related issues.

## **About Williamson County Government**

Williamson County's government organization is established by the Constitution of the State of Texas and by state statutes. Its operations are governed by state and federal law and by actions of the Commissioners Court.

### **Commissioners Court**

The Commissioners Court consists of four County Commissioners; each elected by the voters of a Commissioners precinct, and a County Judge, elected by all of the voters of the County. Officials are elected for a four-year term. The Commissioners Court is the chief policy, administrative, and executive branch of County government.

### **County Operations**

County operations are conducted through departments and offices; each administered by an elected public official or an appointed department head.

# Employment

## At Will Employment

Employment with Williamson County is on an at-will basis:

- An employee may resign at any time, with or without notice.
- Williamson County may terminate the employment relationship at any time, with or without cause or notice.
- Williamson County may change the terms and conditions of employment at any time, with or without notice.

## Equal Employment Opportunity & ADA Compliance

Williamson County is committed to providing a workplace free of discrimination. All employment decisions (hiring, compensation, promotions, terminations, etc.) are made without regard to any covered or protected class as defined by law and applicable statements of the law by the Equal Employment Opportunity Commission (EEOC) or disability as defined by the Americans with Disabilities Act and applicable state laws, including those enforced by the Texas Workforce Commission. If an employee requires an accommodation due to a disability, contact the Human Resources Department.

## Employment Status

- Full-time: Full-time positions are scheduled to work consistently 30 or more hours in a pay week.
- Part-time: Part-time positions are scheduled to work no more than 29 hours in a pay week and are not eligible for benefits or longevity pay.
- Temporary: Temporary employees are limited to working 130 days in a calendar year. They are not eligible for TCDRS retirement, benefits, holidays, leave time, or County longevity pay.

If the temporary employee cannot be categorized as seasonal and customary, then the temporary employee can work no more than 29 hours in a pay week. Customary must meet the criteria: (i) by the nature of the position an employee typically works for a period of six months or less, and (ii) the period of employment should begin each calendar year in approximately the same part of the year, such as summer or winter. Please contact your HR Generalist to determine the parameters for any temporary employees.

## Position Classification

Positions are classified as exempt or non-exempt based on the definitions and requirements of the Federal Labor Standards Act (FLSA).

- Exempt: Exempt positions are salaried positions which are not eligible for overtime or compensatory time.
- Non-Exempt: Non-exempt positions are hourly positions which are eligible for overtime pay or compensatory time as determined by County policy.

\*All full-time, part-time and temporary employees must reside within the State of Texas during the scope of their employment.

# Employment

Overtime		
Classification	Eligibility	Accrual
Exempt	NO	Exempt employees are not eligible for overtime compensation.
Non-Exempt	YES	<ul style="list-style-type: none"> <li>• Time and a half pay or compensatory time after 40 hours actually worked in a work week.</li> <li>• Determination of pay vs. comp time is based on departmental budget.</li> </ul>
Non-Exempt: Department of Infrastructure	YES	<ul style="list-style-type: none"> <li>• Time and a half compensatory time after 40 hours actually worked.</li> <li>• In the event of a public safety emergency, the Senior Director has the discretion to grant overtime pay at time and a half to those employees performing emergency response duties at the request of their supervisor.</li> </ul>
Non-Exempt: Public Safety Positions	YES	Time and a half overtime pay or compensatory time after 40 hours <u>actually</u> worked.
Non-Exempt: Law Enforcement Positions	YES	Time and a half overtime pay or compensatory time after 86 hours worked in a 14-day pay period. The hours worked between 80 and 86 hours, for this period, are compensated at straight overtime pay or compensatory time.
Non-Exempt: Catastrophic Event Pay	YES	Upon EOC activation and/or declaration of a local, state or federal disaster, non-exempt essential personnel (EP) may receive time and one-half pay in lieu of compensatory time, once the normal hours required before overtime eligibility have been exceeded.

All overtime must be preapproved by the Elected Official or Department Head. Only hours actually worked are included in the determination of overtime ~~as it is based on hours actually worked~~. Sick leave, vacation, holidays, and other absences from the workplace do not count toward the accrual of overtime. Time ~~cards sheets~~ must be balanced to the number of hours scheduled per pay period. The use of time-off accruals shall not result in overtime. Time-off accruals will be reduced to balance the timecard to 40 hours per week (or 80 hours per pay period for Law Enforcement employees). As used above, overtime may refer to accruals of compensatory time or payments.

Compensatory time is limited to 240 hours, all hours above this limit will be paid at time and one-half.

\*EMS and Emergency Communications use leave based on scheduled shift hours, rather than the pay period.

# Employment

## Recruitment

When a position becomes vacant, the position may be posted externally through Human Resources, internally (within the department) by the Elected Official or Department Head or the position may be filled by an applicant that has previously applied for a like position within the past 180 days. The Elected Official, Department Head or their designee will make the final selection in the recruitment process. The chart below generally defines the processes:

Job Posting Options			
Type	Description	Documentation	Process
<b>External Job Posting</b>	Vacant position is posted online through Human Resources.	A request to post must be sent to Human Resources.	Position will be posted through online hiring system for a minimum of 5 calendar days.
<b>Internal Job Posting</b>	Vacant position is posted internally through email or other written communication method within the hiring department only.	An email or manual written posting may be used to notify employees of the vacancy.	<ul style="list-style-type: none"> <li>• Notify internal employees of the opportunity and provide instructions on how they must apply (i.e. via resume, email response, etc.).</li> <li>• Applications should be accepted for a minimum of 5 calendar days.</li> </ul>
<b>Applicant Pool</b>	Candidate applications submitted in response to job posting.	Contact Human Resources to request applications from a previous posting for a position with the same title and grade within the past 180 days.	Applications will be provided through the online hiring system for the hiring manager to review.

## Candidate Selection Process

All candidates being considered should meet the minimum requirements for the position and should go through a consistent screening and interviewing process. Once a candidate is selected, the hiring manager must notify Human Resources to complete the final steps in the hiring process.

## Nepotism

Nepotism is the hiring or influencing others to hire relatives without regard to merit. The County and the [Texas Government Code Chapter 573](#) outline specific rules prohibiting the appointment, confirmation of appointment, or voting for the appointment (or confirmation of appointment) of a relative. Refer to the Texas Government Code Chapter 573 (Relationships by Consanguinity or by Affinity) for additional clarification. The Commissioners Court will not affirm any employee who is related to another employee within their chain of command or reporting structure.

***Changes in relationships which may violate this policy must be immediately reported to Human Resources***

# Employment

## **Hiring Post TCDRS Retirement**

Williamson County elected officials, department heads, or other agents of the County may not make any prior commitments, agreements, or arrangements to rehire a Williamson County TCDRS retiree. Any retiree selected for a position with Williamson County will require pre-approval from the Human Resources Department due to TCDRS rules. If the retiree is on Williamson County retiree health benefits, the benefit-enrollment waiting period still applies.

## **Pre-Employment Screening**

Potential employees of Williamson County may be required to submit to a criminal history check, physical exam, drug screening or other job-specific screening prior to employment. Any job offer is contingent upon successfully completing and meeting the requirements of these screenings. If additional information is received after employment begins which fails to meet the screening requirements, the employment relationship may be terminated. False information provided by an applicant will disqualify the applicant from consideration, or if discovered after employment begins may result in termination.

## **Post Hire**

### **New Employee Orientation**

All new employees must ~~attend complete~~ new employee orientation before the end of the pay period in which they are hired.

### **Direct Deposit**

Direct Deposit is strongly recommended. The first paycheck will be mailed to the address of record, as could the first paycheck whenever changing banking institutions or account information. Pay remittance slips can be viewed and printed online located on the Wilco Self Service site in Oracle.

### **Texas County and District Retirement System (TCDRS) Contributions**

All officials, part-time and full-time employees are required to participate in the Texas County and District Retirement System ([TCDRS](#)) as a condition of employment. Temporary employees are exempt from participation as specified by Retirement System regulations. The required contribution is deducted from an employees pay each pay period.

# Employment

## Transfers

Employees transferring from one County office or department to another should give at least a two-week written notice to their current official/department head. The current official/department head may waive the two-week period. If an employee status changes from a non-exempt to an exempt position, the employee's current compensatory time balance will be paid out as of the last day in the non-exempt position and at the hourly rate for the non-exempt position. Compensatory time will also be paid out when a non-exempt employee transfers from one County department to another. If an employee transfers from a position that allows for a higher vacation or sick leave balance, the amount that is in excess of the limit for the new position will be forfeited.

Transfers to and from WCCHD, Museum or CSCD are considered employment separations.

## Separation of Employment

Employees are required to provide at least a two-week written notice in order to resign in good standing. The last day of employment is the last day the employee is present at work. Leave time cannot be used on the last day of employment, with the exception of administrative leave or medical leave covered under or at the conclusion of FMLA. In some cases, the last day of employment may be adjusted after a review and approval process involving the department, Human Resources, and the County Auditor's Office. At the discretion of the Elected Official or Department Head, the resignation may be accepted immediately or at any time within the resignation notice period. In the event that an employee passes away, the last date of employment will be the last date worked or the last day on approved leave with the exception of vacation leave. Employees must return all Williamson County property immediately upon request or upon termination of employment. Any items not returned may be deducted from the final paycheck for certain eligible employees.

The following will be paid on the final paycheck or when County assets have been disabled/returned to the County:

- Eligible accrued vacation time
- Comp time
- Unused holiday time banked prior to October 1, 2014

## Adjusted Service Dates for Rehired Employees (Non-retirement)

Employees rehired into a full-time position within 90 days from his/her last employment within a full-time position, will be reinstated with service time based on a calculated adjusted service date. The adjusted service date is the original date of full-time employment minus the number of break in service days either not employed with the County or working in a part-time capacity. The adjusted service date will also be used for determining vacation and County longevity accrual rates. Employees rehired 91 or more days after separation of employment will not receive service credit for previous employment, unless a one-time exception, that cannot exceed a one-year break in service, is awarded based on review and approval by Human Resources (factors considered include high turnover positions, knowledge skills and abilities of a former employee or other special circumstances). Any resulting change to longevity amount paid will not be effective until budget funds are available. Retroactive payments will not be made for payments missed pending budget funds availability.

Refer to the [Uniformed Services Employment and Re-employment Rights Act \(USERRA\)](#) for reemployment rights if the break in service is related to active military leave. Contact the Human Resource Department for assistance.

# Work Environment

## Communications to Employees

All employees are assigned a County email address. County email is the official communication tool for employee communications. All employees are responsible for accessing and reviewing their County email on a regular basis.

## Breaks

Supervisors may schedule breaks to accommodate operating requirements. County offices are encouraged to stay open during the noon hour to better serve the public. Supervisors will inform employees of breaks, if any, and the break schedule. The Fair Labor Standards Act (FLSA) does not require employers to provide breaks or meal periods to employees.

- Breaks of less than 20 minutes will not require the employee to clock out and will be considered compensable time.
- Breaks of more than 20 minutes (i.e. errands) will require non-exempt employees to clock out and not perform any work during that time.
- Lunch breaks will be for a period of not less than 30 minutes, during which non-exempt employees clock out and may not perform any work.

## Lactation breaks

For up to one year after a child's birth, any employee who is breastfeeding her child will be provided reasonable break times as needed with the same rules for breaks as listed above. Williamson County has designated certain rooms for this purpose. Employees who work off-site or in other locations will be accommodated with a private area as necessary.

## Reporting Time Worked and Leave Time

Timesheets must be approved and signed off by the employee and department designee, on the day indicated on the payroll calendar by the time indicated by the Auditor Payroll Department. Employee timesheets must be balanced to their regularly scheduled hours for the work week.

- Nonexempt: Employees must report all hours worked and leave time taken in the timekeeping system.
- Exempt: Employees do not enter the hours worked, but must record leave time such as sick or vacation in the timekeeping system. Holiday time is preloaded for all exempt employees. Payroll must be contacted to adjust holiday time if an exempt employee works on the holiday.

***Time records are a governmental record and according to Texas Penal Code Section 37.10 you are tampering with a government record if you knowingly submit your time record inaccurately***

## Employee Leave Policies

Employees accrue vacation and sick leave on the last day of each pay period. The leave hours will be adjusted when employees have any unpaid leave, with the exception of workers compensation. The leave chart on the next page provides the policies related to the various leave types authorized by the County.

# Leave Chart

**Use of accrued leave must be approved by the Elected Official or Department Head**

*\*Employees are encouraged to take leave throughout the year,  
as business needs can change and leave approval is not guaranteed.*

Type	Rate of Accrual	Max Accrual / Payout	Policy
<b>VACATION</b>	< 5 years = 3 Hours 5 minutes per pay period	80 hours	<ul style="list-style-type: none"> <li>• Leave is accrued at the end of the pay period.</li> <li>• Changes in work schedules may result in adjustments to leave balances &amp; accruals.</li> <li>• Part-time employees earn 1.5 hours per pay period with the same max accrual as full-time employees.</li> <li>• Proration may occur for full-time employees who work less than 30 hours per week.</li> <li>• Contact Human Resources for more information.</li> </ul>
	5 to < 10 Years = 4 hours 37 minutes per pay period	120 hours	
	10 + years = 6 Hours 10 minutes per pay period	160 hours	
<b>VACATION</b> (EMS Paramedics on 24-hour shifts)	< 10 years = 5 Hours 32 minutes per pay period	144 hours (6 shifts)	<ul style="list-style-type: none"> <li>• Proration may occur for full-time employees who work less than 30 hours per week.</li> <li>• Contact Human Resources for more information.</li> </ul>
	10+ years = 6 Hours 27 minutes per pay period	168 hours (7 shifts)	
<b>SICK LEAVE</b> 480 hours accrual max	4 hours per pay period	N/A (Not paid at termination)	<ul style="list-style-type: none"> <li>• May only be used for illness or medical appointment for employee or qualifying family member, as defined by FMLA.</li> <li>• May not be used to care for a newborn child or the placement of a child with the employee for adoption or foster care without certification from the treating physician of the child having a serious medical condition.</li> <li>• May be required to provide documentation.</li> <li>• Not a substitute for vacation.</li> <li>• Part-time employees earn 1.5 hours per pay period with the same max accrual as full-time employee (Effective 10/1/16).</li> </ul>
<b>SICK LEAVE</b> (EMS Paramedics on 24-hour Shifts) 672 hours accrual max	6 hours per pay period	N/A (Not paid at termination)	
<b>FLOATING HOLIDAY*</b>	2 (8-hour) days per fiscal year (Effective October 1, 2017) Does not roll over	N/A (Not paid at termination)	<ul style="list-style-type: none"> <li>• Only available to full-time employees.</li> <li>• Available to new hires as of start date.</li> <li>• Must be used by end of fiscal year.</li> <li>• EMS Paramedics will receive up to 12 hours based on normal shift assignment.</li> </ul>
<b>BEREAVEMENT LEAVE*</b>	2 (8-hour) days per fiscal year (Effective October 1, 2017) Does not roll over	N/A (Not paid at termination)	<ul style="list-style-type: none"> <li>• May be granted following the death of a friend or family member at the discretion of your department's leadership.</li> <li>• Documentation may be required.</li> <li>• EMS Paramedics will receive up to 12 hours based on normal shift assignment.</li> </ul>
<b>PUBLIC SAFETY ADJUSTMENT</b>	64 hours per fiscal year, does not roll over	N/A (Not paid at termination)	<ul style="list-style-type: none"> <li>• Includes positions in Law Enforcement, Corrections and Emergency Services with some exceptions.</li> <li>• Max of 4 hours per shift and must be used with 8 hours of holiday, floating holiday, or bereavement to cover shift as scheduled.</li> </ul>

\*Refer to Non-Exempt Public Safety Adjustment policy

# Leave Chart

**Use of accrued leave must be approved by the Elected Official or Department Head**

*\*Employees are encouraged to take leave throughout the year,  
as business needs can change and leave approval is not guaranteed.*

Type	Rate of Accrual	Max Accrual	Policy
<b>CIVIL LEAVE</b>	Includes jury duty, voting, work related court summons, USERRA (Uniformed Services Employment & Re-employment Rights Act)	N/A	<ul style="list-style-type: none"> <li>• Employee must show jury duty summons to their supervisor and must return to work if time permits. County employees will be paid if they are required to miss their regularly scheduled work shift, in addition to the jury pay from the court.</li> <li>• Time off to vote may be approved due to unusual circumstances, please refer to <a href="#">State of Texas Regulations</a>.</li> <li>• Leave may be approved when an employee is summoned to testify for a case that is work related only.</li> <li>• <u>The first 15 days (per fiscal year) of Military Leave (USERRA) will be paid without the requirement of leave usage by the employee. Beyond the first 15 days the employee may choose to use vacation leave or be placed on leave without pay.</u></li> <li>• <u>Up to seven additional paid military leave days may be applied in accordance with Government Code Section 437.202, as required relating to Emergency Orders issued by the Governor.</u></li> <li>• Contact HR for further information related to USERRA leave and benefit continuation.</li> </ul>
<b>BAD WEATHER</b>	As determined by order of the County Judge	N/A	<ul style="list-style-type: none"> <li>• Employee must be at work or scheduled and ready for work on the day of office closure.</li> <li>• Employees on approved leave of any type are not eligible.</li> <li>• If office closure continues beyond 5 consecutive days, employees must use vacation pay, compensatory time, personal holiday or unpaid leave unless otherwise determined by Commissioners Court.</li> </ul>
<b>ESSENTIAL PERSONNEL LEAVE</b>	As determined by order of the County Judge	N/A	<ul style="list-style-type: none"> <li>• Leave is granted when exempt employees must work during office closure that has been declared by the County Judge.</li> <li>• EP leave must be used before the end of the current fiscal year.</li> </ul>
<b><u>BANKED HOLIDAY LEAVE</u></b>	<u>Determined by number of hours worked on the holiday.</u>	<u>200 hours</u>	<ul style="list-style-type: none"> <li>• <u>Will not be paid upon termination if earned after 10/1/14.</u></li> </ul>
<b><u>COMPENSATORY LEAVE</u></b>	<u>Refer to Overtime Policies for accrual.</u>	<u>240 hours</u>	<ul style="list-style-type: none"> <li>• <u>Must be used before vacation time.</u></li> </ul>

Wilco PTO leave time is applied in the following order:

1) Compensatory time 2) Vacation leave

Note: All leave accruals are based on time actually worked by the employee, leave accrues at the end of the pay period and will be adjusted or removed if the employee has any unpaid leave, other than workers compensation, in the pay week.

# Leave Chart

**Use of accrued leave must be approved by the Elected Official or Department Head**

*\*Employees are encouraged to take leave throughout the year,  
as business needs can change and leave approval is not guaranteed.*

Type	Rate of Accrual	Max Accrual	Policy
<b>BANKED HOLIDAY LEAVE</b>	<del>Determined by number of hours worked on the holiday.</del>	<del>200 hours</del>	<del>• Will not be paid upon termination if earned after 10/1/14.</del>
<b>COMPENSATORY LEAVE</b>	<del>Refer to Overtime Policies for accrual.</del>	<del>240 hours</del>	<del>• Must be used before vacation time.</del>
<b>WORKERS COMPENSATION LEAVE</b>	Used by employees who must miss work due to an on-the-job injury.  <u>Contact HR for more information</u>	N/A	<ul style="list-style-type: none"> <li>Any on-the-job injury must be reported immediately. Failure to report within 30 days of the injury may result in a denial of benefits including leave (Texas labor code Sec.409.001).</li> <li>HR will <u>coordinate/serve as a liaison with the Worker's Compensation carrier regarding leave and medical care</u> <del>with the Worker's Compensation carrier.</del></li> <li><u>Medical expense coverage is dependent upon compliance with the carrier's network of providers and facilities. A signed network acknowledgement is required at time of hire.</u></li> <li>FMLA can run concurrently with lost time under workers' compensation and may provide for medical insurance continuation if you are receiving workers' compensation income benefits.</li> <li><del>Contact HR for more information.</del></li> </ul>
<b>PAID QUARANTINE LEAVE</b>	Used by employees who are ordered by their supervisor or the Local Health Authority to quarantine or isolate due to a possible or known exposure to a communicable disease while on duty.	N/A	<ul style="list-style-type: none"> <li>As defined by HB 2073 eligible County employees include peace officers, corrections officers, paramedics, and emergency medical technicians employed by, appointed by, or elected for a political subdivision.</li> <li>Covers all employee benefits, including compensation for all regularly-scheduled shift hours, leave accruals, retirement benefits, and health plan benefits for the duration of the leave.</li> <li>Quarantine reimbursements may also be submitted for reasonable related costs.</li> <li>Contact HR for more information.</li> </ul>

~~Wilco PTO leave time is applied in the following order:~~

~~1) Compensatory time 2) Vacation leave~~

~~Note: All leave accruals are based on time actually worked by the employee, leave accrues at the end of the pay period and will be adjusted or removed if the employee has any unpaid leave, other than workers compensation, in the pay week.~~

# Family Medical Leave Chart

As required by law, Williamson County will permit eligible employees to take family or medical leave ("FMLA leave"), in accordance with the terms of this policy.

<b>Eligibility</b>	<ul style="list-style-type: none"> <li>• Worked for the County for at least 12 months.</li> <li>• Worked a minimum of 1250 hours in the last 12 months.</li> </ul>
<b>Entitlement</b>	<b>Qualifying Reasons/Policy</b>
<b>Basic FMLA</b>	
<p style="color: red; font-size: small;">The Family and Medical Leave Act (FMLA) entitles eligible employees to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave.</p>	
<b>Entitlement</b>	<b>Qualifying Reasons/Policy</b>
<ul style="list-style-type: none"> <li>• 12 weeks, unpaid leave, per rolling year; if criteria is met including relationship rules.</li> </ul>	<p style="color: red; font-size: small;"><del>• FMLA is unpaid time off to care for a newborn child or the placement of a child with the employee for adoption or foster care. Employees are not eligible to utilize sick leave or sick leave pool, without certification of the child having a serious medical condition.</del></p> <p style="color: red; font-size: small;"><b><u>Specified family and medical reasons:</u></b></p> <ul style="list-style-type: none"> <li>• <u>Employee's own serious health condition.</u></li> <li>• To care for <u>employee's</u> spouse, child, or parent <del>of the employee</del> who has a serious health condition.                             <ul style="list-style-type: none"> <li><del>• Employee's own serious health condition.</del></li> <li>• Employees requesting leave to care for an immediate family member with a serious health condition may be required to submit proof of the familial relationship, such as a birth certificate or marriage license.</li> </ul> </li> <li><del>• Time off to care for a newborn child or the placement of a child with the employee for adoption or foster care. Employees are not eligible to utilize sick leave or sick leave pool without certification of the child having a serious medical condition. Eligible employees with accrued leave will have the leave applied in the following order when the leave is related to a serious medical condition: sick, PTO, essential pay, banked holiday, floating holiday.</del></li> <li><del>• Eligible employees with accrued leave will have the leave applied in the following order when the leave is not related to a serious medical condition: PTO, essential pay, banked holiday, floating holiday.</del></li> <li>• <del>Holiday leave will not bank, it will be utilized in the week earned.</del></li> </ul> <p style="color: red; font-size: small;"><b><u>Concurrent application of available leave accruals:</u></b></p> <ul style="list-style-type: none"> <li>• <u>Eligible employees with accrued leave will have the leave applied in the following order when the leave is related to a serious medical condition: sick, PTO, essential pay, banked holiday, floating holiday.</u></li> <li>• <u>Eligible employees with accrued leave will have the leave applied in the following order when the leave is not related to a serious medical condition: PTO, essential pay, banked holiday, floating holiday.</u></li> <li>• <u>Holiday leave will not bank, it will be utilized in the week earned.</u></li> <li>• <u>In the event that all available time-off accruals become exhausted during FMLA leave, the employee will enter an unpaid leave status. Contact HR regarding possible Sick Leave Pool eligibility, benefit premium deduction repayment schedule, and any other leave questions.</u></li> </ul>

## Family Medical Leave Chart

As required by law, Williamson County will permit eligible employees to take family or medical leave ("FMLA leave"), in accordance with the terms of this policy.

### **Military Family Leave – Qualifying Exigency Leave**

<b>Entitlement</b>	<b>Qualifying Reasons/Policy</b>
<ul style="list-style-type: none"> <li>• Any period of absence due to or necessitated by USERRA-covered military service must be counted in determining an employee's eligibility for FMLA leave.</li> <li>• Employees may be entitled to take their Basic FMLA Leave for a</li> <li>• "Qualifying Exigency" if the employee's spouse, son, or daughter, or parent is a member of the National Guard, Reserves, or a regular component of the Armed forces, and on covered active duty or called to covered active duty.</li> </ul>	<p><b>Qualifying exigency is unpaid time off and may include:</b></p> <ul style="list-style-type: none"> <li>• Short-notice deployment when the military member is notified seven or less calendar days prior to deployment. This is limited to 7 days of leave.</li> <li>• Attending certain military events related to the call to duty.</li> <li>• To attend to childcare and school activities necessary to arrange for alternative childcare necessitated by the call to duty.</li> <li>• To attend to certain financial and legal arrangements as a result of the military member's absence while on duty.</li> <li>• In some instances, to attend counseling arising from the covered active duty or call to covered active-duty status of a military member.</li> <li>• To spend up to 15 days of leave with a military member on a short leave for rest and recuperation.</li> <li>• To attend post-deployment activities during the 90 days after the termination of the military member's covered active-duty status or to address issues related to the death of a military member while on covered active duty.</li> <li>• To care for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty, such as to arrange for alternative care for a military member's parent, to provide care on an immediate need basis or to attend meetings with staff at a military member's parent's care facility.</li> <li>• Other activities arising out of the military member's covered active duty or call to covered active duty as agreed upon by the Company and the employee.</li> <li>• Eligible employees with accrued leave will have the leave applied in the following order: PTO, essential pay, banked holiday, floating holiday.</li> </ul>

# Family Medical Leave Chart

As required by law, Williamson County will permit eligible employees to take family or medical leave ("FMLA leave"), in accordance with the terms of this policy.

## Entitlement Policy

### **Military Family Leave – Service Member Caregiver Leave**

<u>Entitlement</u>	<u>Policy</u>
<ul style="list-style-type: none"> <li>• Under certain circumstances, employees who meet the eligibility requirements for FMLA leave to take up to 26 weeks of leave in a single</li> <li>• 12-month period to care for their ill or injured spouse, child, parent or next of kin (closest blood relative), who is a covered service member.</li> <li>• If a husband and wife both work for the Company and each wishes to take leave to care for a covered injured or ill service member, the husband and wife may only take a combined total of 26 weeks of leave.</li> <li>• The 26 weeks of leave includes any Basic FMLA leave taken. However, if the leave qualifies both for Basic FMLA leave and for Service member Caregiver Leave, then the leave will first be designated as Service member Caregiver Leave.</li> <li>• The single 12-month period begins on the first day the eligible team member takes FMLA leave to care for a covered service member and ends 12 months after that date. If an eligible team member does not take all of his or her 26 weeks of leave entitlement to care for a covered service member during this "single 12-month period," the remaining part of his or her 26 workweeks of leave entitlement to care for the covered service member is forfeited. The 26 week leave entitlement is to be applied on a per-covered-service member, per-injury basis.</li> </ul>	<p>The term "covered service member" for purposes of Service member Caregiver Leave means:</p> <ul style="list-style-type: none"> <li>• A member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness.</li> <li>• A veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the first date on which the veteran takes FMLA leave to care for the covered veteran.</li> <li>• The term "serious injury or illness":</li> <li>• In the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the member in line of duty on covered active duty in the Armed Forces (or existed before the beginning of the member's covered active duty and was aggravated by service in line of duty on covered active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating.</li> <li>• In the case of a veteran who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during a period when the person was a covered service member, means a qualifying (as defined by the Secretary of Labor) injury or illness that was incurred by the member in line of duty on a covered active duty in the Armed Forces (or existed before the beginning of the member's covered active duty and was aggravated by service in line of duty on covered active duty in the Armed Forces) and that manifested itself before or after the member became a veteran.</li> <li>• Certification for the serious injury or illness of the covered service member may be required, the employee must respond to such request within 15 days or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave.</li> </ul>

**Please contact Human Resources for additional information below:**

<ul style="list-style-type: none"> <li>• Since the laws and regulations governing basic FMLA, military leave, and military family leave are frequently being changed, if you have any military related leave request, please check with Human Resources to determine eligibility under the then current applicable rules.</li> </ul>		
<ul style="list-style-type: none"> <li>• Restoration of Employment</li> <li>• Employee Benefits</li> <li>• Group Health Benefits</li> </ul>	<ul style="list-style-type: none"> <li>• Certification of Health</li> <li>• Relationship to PTO</li> <li>• Notification</li> <li>• Status Reports</li> </ul>	<ul style="list-style-type: none"> <li>• Leave Without Pay (LWOP)</li> <li>• Intermittent Leave</li> <li>• Failure to Return from FMLA Leave</li> <li>• Baby Bonding FMLA Leave</li> </ul>

# Administrative Leave

Occurrences of administrative leave with or without pay are rare, but may be appropriate when the Department Head believes immediate action is necessary to protect an employee, the Department, the public, and/or needs additional time to investigate an employee's performance or behavior.

Type	Department	Policy
<b>Administrative Leave</b> (with pay)	Non-Elected & Elected Offices	<ul style="list-style-type: none"> <li>• May not be used during or to extend FMLA.</li> <li>• Paid Admin Leave lasting more than ten days will require approval of the County Judge for non-elected offices only.</li> <li>• If the County Judge denies a request to grant admin leave with pay in excess of ten days, the non-elected office may appeal such denial to Commissioners Court.</li> <li>• The employee will be paid base wages, this will not count as hours worked for overtime purposes.</li> <li>• Medical benefits will continue at active employee rates.</li> <li>• The employee must contact his/her supervisor weekly and remain available to return to duty with 12 hours' notice.</li> <li>• If the employee returns to work, he/she shall receive full credit for any suspended accruals/County longevity/supplemental pay, unless determined otherwise.</li> <li>• Any paid leave time other than sick leave, that has been accumulated will be applied retroactively to the time spent on paid admin leave, upon returning to duty.</li> <li>• Leave will be applied as follows: compensatory time, vacation, banked holiday.</li> </ul>
<b>Administrative Leave</b> (without pay)	Non-Elected & Elected Offices	<ul style="list-style-type: none"> <li>• Temporarily suspends employees job duties.</li> <li>• Exempt employees may only be placed on admin leave without pay for serious infractions of workplace conduct policies.</li> <li>• Full days/full week periods are administered for Exempt employees on admin leave without pay (partial days will not be granted).</li> <li>• Employees may not substitute accrued paid leave during unpaid admin leave.</li> <li>• Employee must coordinate payment of medical and dental benefits with the HR Department.</li> <li>• Employees may be required to periodically contact their supervisor.</li> </ul>
<b>Administrative Leave</b> (with or without pay)	Elected Offices County Auditor's Office Juvenile Services	<ul style="list-style-type: none"> <li>• Must provide the Senior Director of HR with written notice that sets forth: the name of the employee being placed on admin leave, whether admin leave is with pay or without pay, and the estimated duration of the leave.</li> <li>• If the employee is reinstated or terminated the Elected Official/Appointed Official must provide the Sr. Director of HR with the time and date of the employee's reinstatement/termination.</li> </ul>
<b>Administrative Leave</b> (with or without pay)	Non-Elected Offices	<ul style="list-style-type: none"> <li>• Department heads and appointed positions who are direct reports to Commissioners Court may place an employee on Admin Leave with pay with HR consultation.</li> <li>• Subject to the oversight of Commissioners Court.</li> <li>• HR will provide proper notices/estimated time duration to the employee that is placed on paid admin leave.</li> </ul>
<b>Reinstatement</b>	Non-Elected & Elected Offices	<ul style="list-style-type: none"> <li>• The County does not guarantee the reinstatement of an employee on admin leave, unless reinstatement is required by some other protected leave.</li> </ul>
<b>Other Information</b>	Non-Elected & Elected Offices	<ul style="list-style-type: none"> <li>• Paid leave will not be accrued while employee is on any admin leave for one or more full pay periods.</li> <li>• County longevity or supplemental pay shall not be paid while employee is on any admin leave for one or more pay periods.</li> <li>• Supplemental pay is defined in the budget order.</li> </ul>

Elected Officials are strongly encouraged to comply with all administrative leave policies that are applicable to employees in non-elected offices. As a part of the Commissioners Court budgetary responsibilities and fiduciary oversight of public funds, the Commissioners Court will consider the amount of time that an Elected Official has granted in administrative leave during the prior fiscal year. Elected Officials will continue to maintain the right to terminate employees under their sphere of authority or provide harsher penalties, within applicable legal rules, than those that are set out and encouraged herein. Elected Officials are strongly encouraged to consult with the Sr. Director of the Williamson County Human Resources Department prior to placing employees on administrative leave and prior to making reinstatement and termination of employment decisions.

# Sick Leave Pool

Membership	Policy
<b>BENEFIT SUMMARY</b>	<ul style="list-style-type: none"> <li>• Per Texas Local Government Code Sec.157.075: A participating enrolled employee is eligible to use time contributed to the County sick leave pool if: because of a catastrophic injury or illness and the employee has exhausted all the accrued paid leave and compensatory time to which the employee is otherwise entitled.</li> <li>• Provides sick leave to an eligible employee once the employee has exhausted all accrued/ banked paid leave.</li> <li>• The maximum amount of Sick Leave Pool (SLP) time that may be granted per benefit year will not exceed 1/3 of the total amount in the SLP, or 240 hours, whichever is less, at the time of the request for SLP.</li> </ul>
<b>ENROLLMENT</b>	<ul style="list-style-type: none"> <li>• One continuous year of full-time employment must be completed as of first day of open enrollment.</li> <li>• A minimum of 8 Hours and no more than 40 hours must be contributed.</li> <li>• Must enroll each year during benefits open enrollment.</li> <li>• Contributed sick leave hours will be deducted on the 1st day of the pay period which includes January 1st.</li> <li>• Sick leave balance must meet or exceed employee's selected contribution amount.</li> </ul>
<b>QUALIFICATION</b>	<ul style="list-style-type: none"> <li>• An employee with an illness or injury that makes them unable to perform their job while on approved FMLA for their own catastrophic injury or illness.</li> <li>• SLP time will not be granted to an employee when they are receiving workers' compensation income benefits under the Texas Workers Compensation Act.</li> <li>• SLP time will not be granted beyond the end date of approved FMLA leave (12 week max).</li> <li>• There is no guarantee that an employee will receive or be eligible to be reimbursed for any time that they contribute.</li> <li>• All withdrawal requests must go through an approval process.</li> <li>• Employees cannot receive time from the SLP if they are placed on temporary suspension, administrative leave, authorized non-medical leave without pay or are otherwise terminated.</li> </ul>
<b>PROCEDURE</b>	<ul style="list-style-type: none"> <li>• Employees must apply for permission to receive SLP benefits. (Contact the Human Resources Department for more information)</li> <li>• Upon receipt of the completed SLP benefit request, Human Resources will review the request and FMLA documentation to determine whether the request is approved.</li> </ul>
<b>UTILIZATION</b>	<ul style="list-style-type: none"> <li>• The number of hours granted through the SLP will be based on the FMLA documentation or report of catastrophic illness or injury.</li> <li>• SLP time may only be used for approved workdays and for holidays.</li> <li>• SLP benefits end when the employee returns to work, exhausts the SLP benefit, <u>exhausts eligible FMLA leave time</u>, upon separation, suspension or administrative leave.</li> </ul>
<b>CONTRIBUTIONS</b>	<ul style="list-style-type: none"> <li>• Employee contributions of sick leave hours are irrevocable.</li> <li>• Sick leave hours that are contributed become the property of the SLP and cannot be returned.</li> <li>• Time contributed to the SLP cannot be designated to a particular employee.</li> <li>• If, at any time, the SLP balance falls below two times the number of members, each member will be required to contribute eight additional hours to maintain membership.</li> <li>• An employee separating from employment may contribute up to 80 hours of sick leave to the SLP.</li> <li>• All unused time that was granted to an employee from the SLP shall be returned to the pool.</li> </ul>
<b>DISCLAIMER</b>	<ul style="list-style-type: none"> <li>• The County may discontinue and/or terminate the SLP program without cause, legal repercussions, or ramifications with 120 day written notice to all participating employees.</li> <li>• If any provision of this SLP is determined to be invalid or unenforceable, it is the intention of the County that the provision will be reformed to the best extent possible in its sole discretion.</li> <li>• The guidelines, terms, and conditions of this SLP program may be amended at any time. The Commissioners Court must approve any recommended amendment.</li> </ul>

# Work Environment

## Benefits

Williamson County offers an excellent comprehensive benefits package to all full-time employees. Benefits are administered by the Benefits Administration team, which is a division of the Human Resources Department. Benefit plans are reviewed annually by the Benefits Committee, which has the responsibility to make final recommendations to the Commissioners Court for approval. Additional benefit information is provided in the chart below. [Click to see the Benefit Guide for more details.](#)

Benefits		
<ul style="list-style-type: none"> <li>Full-time employees are eligible for medical, vision, dental, group term life, voluntary term life, FSA and voluntary supplemental benefits coverage on the first of the month following the completion of 60 days of employment.</li> <li><a href="#">The new-hire benefit enrollment period is 20 calendar days starting from the date of hire.</a></li> <li>Current employees can make changes to benefits only during open enrollment or due to a qualified life event.</li> <li>If an employee is on leave under USERRA, it is the employee's responsibility to cancel benefits if they are no longer needed.</li> </ul>		
Type	Policy	Premium Payment
Medical, Vision, Dental	<ul style="list-style-type: none"> <li>Full-time employees must enroll during new-hire enrollment period, <del>and/or subsequent open-enrollment period,</del> <a href="#">or due to a qualified life event.</a></li> </ul>	<ul style="list-style-type: none"> <li>Employees are responsible for the employee portion of all benefit premiums. If an employee is on leave without pay (LWOP), for any reason, unpaid premiums must be paid through payroll deductions upon return to work.</li> <li>Employees who do not return to work, after LWOP, are responsible for unpaid premiums.</li> <li>Failure to pay premiums will result in termination of benefits. Benefits termination will be determined based on the last payroll deduction.</li> <li>Upon retirement, the retiree benefit premiums must be paid prior to the month of coverage.</li> </ul>
Voluntary Term Life	<ul style="list-style-type: none"> <li>Full-time employees may purchase additional voluntary life insurance for themselves and their dependents during <del>new-hire enrollment or during open enrollment,</del> <a href="#">the above-mentioned enrollment periods. If not selected during initial new-hire enrollment, or if there is a gap in coverage, Evidence of Insurability will be required by the insurance carrier at enrollment, and coverage will be dependent upon carrier approval.</a></li> </ul>	
Short Term Long Term Disability (STD/LTD)	<ul style="list-style-type: none"> <li>Full-time employees may select STD/LTD during <del>open enrollment,</del> <a href="#">the above-mentioned enrollment periods. If STD/LTD are not selected during the initial open new-hire enrollment, or if there is a gap in coverage, an application Evidence of Insurability will need to be submitted.</a> <a href="#">be required by the insurance carrier prior to enrollment, and coverage will be dependent upon carrier approval.</a></li> </ul>	
Flex Spending Account (FSA) Health & Dependent Care	<ul style="list-style-type: none"> <li>Full-time employees may elect FSA during <del>the above-mentioned enrollment periods, new-hire benefit enrollment or subsequent open enrollment.</del></li> <li>Maximums may apply.</li> </ul>	<ul style="list-style-type: none"> <li>If an employee is on leave without pay, for any reason, the employee is responsible for the elected benefit deduction to be paid within the same elected tax plan year as the elected benefit.</li> <li><a href="#">Upon return from leave, benefit deductions will be recalculated based upon the number of the remaining pay periods within the tax year.</a></li> <li><del>Contributions may be paid by the employee:</del> <ul style="list-style-type: none"> <li>After tax payment during leave without pay</li> <li>Pre-tax payroll deduction upon return</li> </ul> </li> <li>If contributions are unpaid, benefits may be terminated back to the last date of the pay period in which premiums are paid.</li> </ul>
Health Spending Account (HSA)	<ul style="list-style-type: none"> <li><a href="#">May only be elected in conjunction with enrollment in the High Deductible Health Plan.</a></li> <li>Full-time employees may elect HSA during the above-mentioned enrollment periods.</li> <li>Maximums may apply.</li> </ul>	
Group Term Life	<ul style="list-style-type: none"> <li>Full-time employees receive group life insurance for themselves and covered spouse/children at no cost.</li> <li><a href="#">Dependents must be added by employee at time of enrollment.</a></li> </ul>	<ul style="list-style-type: none"> <li>Premiums paid by employer regardless of active employee status.</li> </ul>
Voluntary Supplemental Benefits	<ul style="list-style-type: none"> <li>Full-time employees may purchase these additional offerings during <del>the above-mentioned enrollment periods, new-hire enrollment or during a subsequent open enrollment.</del></li> <li><a href="#">Evidence of Insurability may be required. Coverage is dependent upon carrier approval.</a></li> </ul>	<ul style="list-style-type: none"> <li>If an employee is on leave without pay, premiums must be paid directly to vendors to avoid cancellation.</li> <li>Once the employee returns to work, premiums will be deducted from paycheck as previously scheduled</li> </ul>

<b>Employee Assistance Program (EAP)</b>	<ul style="list-style-type: none"> <li>EAP is provided to all full-time and part-time employees and offers 24/7/365 access to short-term counseling, WorkLife services, legal and financial consultations, ID theft and fraud resolution, wellness tools, and much more.</li> </ul>	<ul style="list-style-type: none"> <li>EAP is provided at no cost to all full-time and part-time employees regardless of enrollment status in medical benefits.</li> <li>EAP extends to household members.</li> <li>The benefit waiting period does not apply to EAP, which is available on start date.</li> </ul>
<b>Retirement</b>	<ul style="list-style-type: none"> <li>Williamson County has a very generous retirement plan which all full-time and part-time employees are required to contribute to every pay period.</li> </ul>	<ul style="list-style-type: none"> <li>See additional information on TCDRS in the Employment section.</li> <li>Visit TCDRS at <a href="http://www.tcdrs.org">www.tcdrs.org</a></li> </ul>

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## Expenditure Guidelines

<b>Type</b>	<b>Policy</b>
<b>General Travel Information</b>	<ul style="list-style-type: none"> <li>An advance will not be issued for travel expenditures.</li> <li>All travel expenses must be supported with an itemized receipt.</li> <li>All purchases for airfare, hotels, car rentals, and expense reimbursements require back-up documentation indicating the business purpose of the expense. Acceptable documentation must contain the dates, location, and purpose of the trip, which could include the following: training/meeting agenda, certificate of completion, conference registration, etc.</li> <li>Reimbursement for transportation costs will be at the most reasonable means of transport, such as purchasing Southwest Airlines tickets at the Wanna Get Away rate.</li> <li><u>Reasonable tips, not to exceed 20%, are allowed for alternate means of transportation, such as taxis, shuttles, and Uber rides.</u></li> <li>Additional expenses associated with the extended travel (such as a Saturday night stay) may be reimbursed when the cost of airfare would be less than the cost of additional expenses (lodging, meals). Documentation is required to justify the expense.</li> <li>The use of travel websites such as Expedia, Priceline, Travelocity, etc., are prohibited as these expenses and taxes are not itemized, and generally do not have cancellation policies. Rental cars may be an exception if an itemized receipt is available. Colwick Travel is available for booking airfare, and there is an account setup for the County.</li> <li>Cancellation fees and unused travel expenses are not reimbursable unless due to a business-related reason, or a personal emergency as approved by the County Auditor. Documentation for the change must be submitted for consideration. These include fees related to changing or canceling a flight, cancellation fees related to lodging, or unused travel arrangements.</li> <li>Personal purchases using a p-card are not allowed. If a charge is made on a p-card for a non-reimbursable expense or a personal purchase (by mistake), employees must send a check made payable to Williamson County-to the Treasurer's Office, along with a completed revenue report. A copy of this revenue report should also be included with the p-card statement documentation when submitted to Accounts Payable.</li> <li>Expense reimbursements &amp; p-card statements both require their own backup documentation (who, what, when, where) as applicable.</li> </ul>

## **Expense Reimbursement**

- With the exception of per diem and mileage, all requests for reimbursement require itemized receipts.
- Each expense reimbursement must have the employee signature and department head approval.
- All expense reimbursements must be received in the Auditor's Office within 60 days of the incurrence of the expense. Any items over the 60 days will be denied reimbursement, unless specifically approved by the County Judge.
- Tax for meals, airline tickets, hotel stays, and parking are normally the only taxes that will be reimbursed for purchases. The sales tax exemption form is available on the [Auditor's Portal](#).
- Employees are responsible for repayment of inappropriately reimbursed expenses whenever an audit or subsequent review of the travel expense reimbursement documentation finds an employee submitted reimbursement contrary to these guidelines.
- Expenses incurred due to an employee or an elected official serving on a board or committee of an association related to County employment will only be reimbursed to the extent that the association does not reimburse. Documentation of the request for reimbursement, will need to be provided from the association along with the association's denial of the request.
- The Auditor's Office may request additional documentation for any or all reimbursements.
- Reimbursements for business travel require documentation showing the purpose of the trip, the location, the dates, and the person attending. (Who, what, when, and where)
- Hotel folios shall be included as backup.

# Expenditure Guidelines

Type	Policy
<b>Airfare</b>	<ul style="list-style-type: none"> <li>• Employees are responsible for excess cost and additional travel expenses resulting from taking an indirect route, an early departure, or a delayed return trip for personal preference or convenience. Supporting documentation showing the fee comparison at the time of reservation must be submitted with the expense.</li> <li>• Airfare must be paid directly to the airline or Colwick Travel, (i.e. no other travel agencies such as Expedia).</li> <li>• Airfare purchased on a personal credit card will be reimbursed after the trip has been completed.</li> <li>• Air travel delays which require an overnight stay may be reimbursed with documentation supporting the delay if the airline has refused to provide complimentary lodging.</li> <li>• The County will not issue reimbursements for tickets purchased with frequent flyer miles.</li> <li>• A maximum of 2 bags will be reimbursed. Excess baggage fees will not be reimbursed.</li> <li>• For out of state travel, the County will reimburse personal auto mileage not to exceed what would have been the applicable airfare (Southwest Wanna Get Away) plus estimated ancillary charges such as airport parking, rental car, etc.</li> <li>• Southwest early bird fees are allowed. Preferred seating fees will not be reimbursed.</li> </ul>
<b>Car Rental</b>	<ul style="list-style-type: none"> <li>• Travelers may rent a car at their destination when it is less expensive than other transportation modes such as taxis, airport shuttles or public transportation.</li> <li>• Cars rented should be economy or mid-sized (luxury vehicle rentals will not be reimbursed).</li> <li>• Renting cars for travel within the County is prohibited unless otherwise approved by the Auditor's Office.</li> <li>• An employee may rent a car to travel to the business destination outside the County, only if the total cost of the rental is less than the mileage reimbursement cost, documentation showing the cost comparison between the rental cost and mileage may be required.</li> <li>• The rental car must be returned with a full tank of gas unless it has been pre-paid. Please use the less expensive option.</li> <li>• Rental cars must be rented from a nationally recognized company (i.e. Hertz, Enterprise, etc.).</li> <li>• The rental agreement and the charge card receipt (if applicable) must be turned in with the expense request.</li> <li>• Insurance purchased when renting a vehicle may also be reimbursed.</li> <li>• The County has a government account with Enterprise, which includes insurance. Contact the Auditor's Office for the account number. It is strictly for business purposes.</li> <li>• A motor vehicle rental tax exemption certificate should be completed and turned in at the time of the rental for all vehicle rentals inside Texas (form located on the Auditor's Portal).</li> </ul>
<b>Personal Car Usage</b>	<ul style="list-style-type: none"> <li>• Any county official or employee who is authorized to use their personal vehicle to travel on official County business may be entitled to receive a reimbursement equal to the standard mileage rate allowed by the IRS.</li> <li>• For changes in work site, mileage is only reimbursed between County offices, it is not reimbursed when initially reporting to an alternate work location or returning home from the alternate work location.</li> <li>• Mileage will be reimbursed based on the most common route, including toll roads (if a detour, note the detour and the additional mileage due to the detour).</li> <li>• For out of state travel, the County will reimburse personal auto mileage not to exceed what would have been the applicable airfare (Southwest Wanna Get Away) plus estimated ancillary charges such as airport parking, rental car, etc.</li> <li>• Reimbursement for mileage is prohibited between place of residence and assigned place of work.</li> <li>• Mileage should be calculated from an employee's regular place of work or residence, whichever is the shorter distance when traveling to a meeting, conference, or seminar.</li> <li>• When more than one employee travels in the same vehicle, only the driver may claim mileage reimbursement.</li> <li>• To be reimbursed for the use of a personal vehicle, travelers must provide the following information on their expense report, per IRS guidelines: date, location traveled to and from, purpose of travel and number of miles traveled.</li> <li>• Airport parking fees are limited to \$15 per day (ABIA economy lots are least expensive).</li> <li>• Tolls and parking fees, if reasonable, are reimbursable. Receipts are required for reimbursement of parking fees. If a receipt is not obtainable, then written documentation of the expense must be submitted for reimbursement.</li> <li>• It is the responsibility of the employee to keep track of mileage.</li> <li>• Employees assigned to a County vehicle are not eligible for mileage reimbursement.</li> <li>• Operating and maintenance expenses, as well as other personal expenses (such as parking tickets, traffic violations, car repairs and collision damage) are not reimbursable.</li> </ul>

# Expenditure Guidelines

Type	Policy												
<b>Lodging</b>	<ul style="list-style-type: none"> <li>Third party reservation sites are prohibited as these expenses and taxes are not itemized, may include hidden booking fees, and generally do not provide cancellation policies.</li> <li>Lodging expenses are reimbursed only if travel is beyond a 45-mile radius from the Williamson County Courthouse, 710 Main Street, Georgetown, Texas 78626.</li> <li>Government rate or least expensive rate should be requested at all times.</li> <li>Hotel accommodations require an itemized hotel folio as a receipt.</li> <li>When lodging is shared by two or more employees, the names of the authorized travelers should be noted on the receipt.</li> <li>Personal telephone charges, whether local or long distance, are not reimbursable.</li> <li>Single room rate charge plus any applicable tax is reimbursable, no exceptions.</li> <li>Valet parking is not allowed when self-park is available and accessible at the hotel, unless safety is a concern.</li> <li>When placing the reservation, only hotel required deposits may be placed on the p-card. The remainder must be paid at time of check out.</li> </ul>												
<b>Meals</b>	<ul style="list-style-type: none"> <li>Meals are reimbursable only for County business trips that are outside the County with the exception of:                             <ul style="list-style-type: none"> <li>Commissioners Court meetings that extend beyond 1:00 p.m.</li> <li>Off-site staff development opportunities that are held within the County.</li> </ul> </li> <li>Meal reimbursements are limited as follows:                             <table border="1" style="margin-left: 20px; width: 80%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 70%;">Travel Type</th> <th style="width: 30%;">Daily Meal Reimbursement Maximum</th> </tr> </thead> <tbody> <tr> <td>Day-trip (work concluded by 8:00 pm)</td> <td>\$25</td> </tr> <tr> <td>Day-trip (work extends beyond 8:00 pm)</td> <td>\$59</td> </tr> <tr> <td>Overnight travel (excluding return travel date, see below)</td> <td>\$59</td> </tr> <tr> <td> <ul style="list-style-type: none"> <li>Day of return (travel concluded by 8:00 pm)</li> </ul> </td> <td>\$25</td> </tr> <tr> <td> <ul style="list-style-type: none"> <li>Day of return (travel extends beyond 8:00 pm)</li> </ul> </td> <td>\$59</td> </tr> </tbody> </table> </li> </ul> <ul style="list-style-type: none"> <li>The reimbursement of meal costs for day-trips will be reimbursed on the employee's paycheck and will be processed as taxable income.</li> <li>All meals not associated with an overnight stay are taxable.</li> <li>If an overnight stay occurs out of County, but the stay does not exceed a 45-mile radius from the Historic Courthouse, an employee may claim an amount up to the \$59.00 overnight allowance for meals, lodging will not be reimbursed.</li> <li>Any meals related to business travel cannot be charged to the p-card except in certain cases, approved in advance by the Auditor.</li> <li>Meal receipts are not required for per-diem.</li> <li>Alcoholic beverages are not reimbursed.</li> <li>If employment duties require traveling to alternate work locations within the County, meals are not reimbursable.</li> <li>Meals purchased for entertainment/business purposes are not allowed.</li> <li>Meal reimbursements are paid for County employees only.</li> </ul>	Travel Type	Daily Meal Reimbursement Maximum	Day-trip (work concluded by 8:00 pm)	\$25	Day-trip (work extends beyond 8:00 pm)	\$59	Overnight travel (excluding return travel date, see below)	\$59	<ul style="list-style-type: none"> <li>Day of return (travel concluded by 8:00 pm)</li> </ul>	\$25	<ul style="list-style-type: none"> <li>Day of return (travel extends beyond 8:00 pm)</li> </ul>	\$59
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# Expenditure Guidelines

Type	Policy
<b>Continuing Education &amp; Training</b>	<ul style="list-style-type: none"> <li>• If the County requires an employee to attend a training/certification program directly related to their job description, the County may pay for the full or partial cost of the program including any training materials, exam, or licensing fees.</li> <li>• If the County pays for any portion of the class/training program and other fees, the employee must complete the requirements of the program including passing any exams required or the employee may be required to reimburse the County.</li> <li>• Recertification of any required job-related certifications may be paid for by the County and are limited to two times for each renewal period.</li> <li>• The employee will be responsible for paying any further recertification costs if unsuccessful on the first two attempts and the employee will not be reimbursed.</li> <li>• Employees must have written approval from the Department Head/Elected Official for all second attempts for recertification.</li> <li>• The funds for these items must be available in the departments training budget.</li> </ul>
<b>Tuition Reimbursement</b>	<ul style="list-style-type: none"> <li>• The County may pay for tuition, related to obtaining a degree directly relevant to County business, as defined by the office or department involved, and pre-approved by the County Auditor for full-time employees.</li> <li>• The training course(s) must provide skills and/or knowledge directly related to the job description.</li> <li>• A copy of the job description and the course description must be submitted with the approval request.</li> <li>• The funds for these items must be available in the appropriate department's training budget</li> <li>• If approved, the County will reimburse only the actual number of credits per each course up to a total of 6 credit hours per fiscal year.</li> <li>• After completing the course(s)/testing and achieving a passing grade, per course requirements, employees may apply for reimbursement of 100% tuition or testing fees, not to exceed that which would be payable at a state supported college or university.</li> </ul>
<b>Off-Site Staff Development</b>	<ul style="list-style-type: none"> <li>• Off-site staff development is a period away from normal activities for study and instruction under a professional trainer or a subject matter expert.</li> <li>• Off-site staff development is limited to twice per fiscal year, per department/division. At least one of the off-site trainings must be at a County facility (Conference Room, Park, etc.).</li> <li>• The total cost for off-site staff development should not exceed the normal and/or customary cost for individual employee training expenses and meal reimbursements should not exceed the daily per-diem rate (per employee).</li> <li>• A list of attendees must be submitted for documentation as required by IRS Publication #463 (a sign-in sheet is required).</li> <li>• An agenda must also be submitted with expenses.</li> </ul>
<b>Seminars &amp; Conferences</b>	<ul style="list-style-type: none"> <li>• All training should be obtained at the closest possible location.</li> <li>• If an employee is registered to attend a training opportunity and is subsequently not able to attend, a County substitute should attend in their place, or a refund shall be requested.</li> <li>• Only job-related training will be approved by the department involved.</li> <li>• An employee can request payment directly to the seminar/conference by submitting a check request form to the Accounts Payable department with proper backup documentation, may take up to 20 days for processing.</li> <li>• Employees will not be reimbursed for registration fees until after the conference/training has taken place.</li> <li>• A receipt is required for all fees related to the conference/training.</li> </ul>

# Expenditure Guidelines

## NON-REIMBURSABLE EXPENSES

Type	Examples
<b>Personal Purchases</b>	<ul style="list-style-type: none"> <li>• Damage to personal items (clothing, vehicle, etc.).</li> <li>• Personal phone calls.</li> <li>• Laundry services or personal clothing.</li> <li>• Personal doctor bills, prescriptions, and other medical services.</li> <li>• Entertainment, movie rentals, saunas, massages, or exercise facilities.</li> <li>• Baby-sitter fees, personal kennel costs, pet or house-sitting fees.</li> <li>• Expenses incurred by a spouse or other individual accompany you on a business trip.</li> </ul>
<b>Meals Food Drink</b>	<ul style="list-style-type: none"> <li>• Coffee, tea, and other related items used by employees while in the office.</li> <li>• Alcoholic beverages/tobacco products.</li> <li>• Drinking water services.</li> <li>• Refreshments for office parties, retirements, etc. (Excludes Employee Fund Allowable Events).</li> </ul>
<b>Travel</b>	<ul style="list-style-type: none"> <li>• Short-term or valet parking at the airport (other than short-term parking related to prison transports).</li> <li>• Airport parking should not exceed \$15 per day. Economy B-G lots are long-term parking lots at ABIA and are approved for County employee parking.</li> <li>• Non-Airport Parking: Valet service is not an option unless safety is a concern or self-park is not available.</li> <li>• Mileage to/from County functions not related to official County business (ex: retirement party).</li> <li>• Transportation to places of entertainment or similar personal activities.</li> <li>• Excessive weight baggage fees or cost associated with more than two airline bags.</li> <li>• Upgrades to airfare, hotel or car rental.</li> </ul>
<b>Miscellaneous</b>	<ul style="list-style-type: none"> <li>• Expenses related to County Government Week or holiday decorations.</li> <li>• Flowers/Plants.</li> <li>• Greeting, thank you, or holiday cards.</li> <li>• Fines and/or penalties.</li> <li>• Credit card delinquency or service fees.</li> <li>• Lifetime memberships to any association.</li> <li>• Donations to other entities.</li> <li>• Any items or fees that could be construed as campaigning, i.e., Chamber of Commerce or other civic organization dues, mileage, or meals; fees for parade entry; items with elected officials name (other than letterhead).</li> <li>• Sales tax on goods purchased.</li> <li>• Community outreach items exceeding \$2 per item.</li> <li>• Purchases or services directly related to weddings performed by a judge.</li> </ul>

Per section 52 of the Texas State Constitution, all items using County Funds must serve a direct benefit to the County. Any non-reimbursable expense or charge on the County Procurement Card must be reimbursed to the County as soon as possible.

# Expenditure Guidelines

Type	Policy
<b>Uniforms</b>	<p>The relevant elected official will issue uniforms for law enforcement and corrections personnel, subject to policies. Uniforms for all County personnel are subject to the following County-wide policy*:</p> <ol style="list-style-type: none"> <li>1. Employees will not be issued a uniform, unless the department head has determined that the wearing of a uniform is a reasonable job requirement.</li> <li>2. All uniforms will be distinctive and not adaptable for personal use. Items that can be easily converted to everyday use, such as jeans and most footwear are taxable to both the employee and the employer. The employee will be taxed for these types of purchases on their paycheck.</li> <li>3. The uniform must be worn at all times while on duty, required by management as a condition of employment. The uniform may also be worn while traveling directly to or from a location where the uniform is required or while on an authorized meal or other break. The uniform may not be worn at any other time.</li> <li>4. All uniforms and other County property must be promptly returned if County employment ends.</li> <li>5. Employees will not be issued a uniform without written acknowledgment of this policy.</li> <li>6. Current budgeted funds cannot be expended for uniforms except in compliance with this policy.</li> <li>7. The department must prove footwear is needed for health and safety reasons, and get approval from the Budget Office prior to the purchase. This approval must be sent with invoice.</li> </ol> <p>*The Commissioners Court must approve uniform funding for any official, employee, or reserve deputy.</p>
<b>Other Expenses</b>	<ul style="list-style-type: none"> <li>• A department may purchase small appliances (i.e. microwaves, refrigerators) for the convenience of their employees.</li> <li>• Only paid receipts will be reimbursed.</li> <li>• For additional details on ineligible expense items refer to the County Budget Order.</li> <li>• If a receipt is unattainable or is lost, a written statement must be submitted for the expense.</li> <li>• <del>Reasonable tips, not to exceed 20%, are allowed for alternate means of transportation, such as taxis, shuttles, and Uber rides.</del></li> <li>• Detailed invoices are required for p-card charges. Order confirmations are not acceptable.</li> </ul>
<b>Employee Recognition Expenses</b>	<ul style="list-style-type: none"> <li>• Employee recognition expenses should be nominal in nature and will only be reimbursed up to the amount designated in the Budget Order.</li> <li>• Employees can be taxed for these items.</li> <li>• In order to avoid an item being taxable, recognition items must clearly identify the purpose. The following purchases will be allowable:</li> <li>• Employee Recognition:             <ul style="list-style-type: none"> <li>○ Plaques, awards or certificates of recognition for service</li> <li>○ Plaques, awards or certificates of recognition for retirement</li> <li>○ Plaques, awards or certificates of recognition for exemplary job performance</li> </ul> </li> <li>• Employee requirements:             <ul style="list-style-type: none"> <li>○ \$60 for employees with up to 15 years of service</li> <li>○ \$120 for employees with more than 15 years of service</li> <li>○ No reimbursement of sales tax will be allowed.</li> <li>○ Refer any questions to the Auditor's Office for clarification of purchases in this area prior to incurring expenses.</li> <li>○ The purchase of gift cards, refreshments, except as indicated in the Budget Order (cakes, drinks, etc.), or meals is not allowable as they are taxable items.</li> </ul> </li> </ul>

# Compensation

## Compensation Philosophy

The objective of the County compensation system is to demonstrate the honor and value we place on working in public service. Accordingly, the County's total compensation policy is to be competitive within the relevant, comparable labor markets by:

- Basing our minimum salaries on the market median
- Recognizing outstanding performance and organizational contributions through the use of the merit pay policy
- Maintaining the public trust in the County's financial stewardship
- Ensuring accountability for compliance with all Federal, State and local laws, as well as County policies

## Salary Study

It is the intention of the Commissioners Court that a comprehensive salary study be conducted for every position classification at least once every five fiscal years. Some positions may be reviewed more often based on factors including high turnover, recruitment difficulty or market demand.

*\*Changes will not be made outside of the salary study process unless the position fits the reclassification/conversion criteria or there is a change in reporting structure.*

Participant	Role and Responsibility	Policy/Process
<b>Commissioners Court</b>	<ul style="list-style-type: none"> <li>• The Commissioners Court shall set the amount of compensation, office and travel expenses, and all other allowances for County and precinct offices and employees who are paid wholly from the County funds.</li> </ul>	<ul style="list-style-type: none"> <li>• Sec. 152.011, Texas Local Government Code</li> </ul>
<b>Human Resources</b>	<ul style="list-style-type: none"> <li>• Maintains all official job descriptions.</li> <li>• Works closely with departments/offices to clearly understand structure &amp; how each position fits within the organization.</li> <li>• Identifies positions to be reviewed during the current salary study.</li> <li>• Gathers &amp; analyzes market data.</li> <li>• Provides recommendations to the Commissioners Court.</li> </ul>	<ul style="list-style-type: none"> <li>• The position classifications that have been identified for the study will be presented to Commissioners Court.</li> <li>• Kick-off &amp; other meetings as necessary will occur between HR &amp; participating departments/offices throughout the salary study.</li> <li>• Job descriptions &amp; job analysis tools will be reviewed and/or updated prior to data collection.</li> <li>• Requests will be sent to the identified market entities (see Market below).</li> <li>• Data received will be analyzed &amp; compiled.</li> <li>• Pre-recommendation meetings will occur between HR &amp; department/offices.</li> <li>• Recommendations will be presented to Commissioners Court.</li> <li>• Post-recommendation hearings will be scheduled for departments/offices that wish to address Commissioners Court.</li> <li>• Job descriptions will be finalized.</li> <li>• All changes will be effective in the new fiscal year following Commissioners Court approval.</li> </ul>
<b>Departments / Offices</b>	<ul style="list-style-type: none"> <li>• Each department/office will select a designated point of contact.</li> <li>• Works closely with HR to ensure that the organization structure and positions are fully understood.</li> </ul>	<ul style="list-style-type: none"> <li>• Attends meetings throughout the process.</li> <li>• Completes job analysis tools as needed.</li> </ul>
<b>Market</b> (Based on population, entity structure and/or geographic location)	<ul style="list-style-type: none"> <li>• Provides substantiated market data for the identified positions.</li> </ul>	<p><u>Counties used for the study will be:</u> Bell, Brazoria, Hays, Montgomery, Fort Bend, Denton, Collin &amp; Travis</p> <p><u>Cities used for the study will be:</u> Cedar Park, Georgetown &amp; Round Rock</p> <p>For L Chart only:</p> <p><del>Counties used will be: Bell, Travis, Hays.</del></p>

		<p>Cities used will be: Georgetown, Cedar Park, <del>Austin</del>, Round Rock, Leander, <del>and</del> Hutto, <del>Jarroll, Taylor &amp; Liberty Hill</del>.</p> <p>For C Chart only:</p> <p>Counties used will be: Hays, Travis, and Burnet.</p> <p>*This list may be amended as needed based on unique attributes of some position classifications</p>
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## Salary Study Findings

Human Resources is responsible for conducting the salary study and making recommendations to Commissioners Court based on the findings. Recommendations require Commissioners Court approval for implementation.

Recommendation	Policy/Process
<b>Title Change</b>	<ul style="list-style-type: none"> <li>• A title change may be recommended when it is determined that a new title would better reflect the required job duties, responsibilities and/or market standards.</li> <li>• Some job titles are unique and therefore can only exist in the departments/offices that manage the services of those position types (example: the position title “Corrections Officer” can only exist within the Sheriff’s Office).</li> </ul>
<b>Pay Grade Increase</b>	<ul style="list-style-type: none"> <li>• Pay grade increases may be recommended when the salary study data indicates that the current minimum salary is below market median.</li> <li>• Employees moving up in pay grade will be adjusted to the minimum of the new grade, if current salary is a lesser amount.</li> </ul>
<b>Pay Grade Decrease</b>	<ul style="list-style-type: none"> <li>• Pay grade decreases may be recommended when the salary study data indicates that the current minimum salary is above market median.</li> <li>• An employee with a current salary that is above the new pay grade maximum will not receive a reduction in pay, however, merit eligible positions will be limited to a lump-sum merit.</li> </ul>
<b>FLSA Exemption Status</b>	<ul style="list-style-type: none"> <li>• Fair Labor Standards Act (FLSA) exemption status will be updated when it is determined that the position is currently misclassified, as required by law.</li> <li>• The update will occur at the beginning of the next pay period following the determination for any position that must be changed from exempt to non-exempt and as determined most appropriate for a change from non-exempt to exempt.</li> <li>• Compensatory time will be paid at the time of the update for positions changing status from non-exempt to exempt.</li> </ul>

# Compensation

## Pay Frequency and Work Week

Payday is every other Friday, or the last business day prior to any holiday that falls on a Friday.

- A pay period consists of two weeks' pay ending on the Thursday of the week preceding pay day.
- The official work week for County departments is 12:00 a.m. Friday to 11:59 p.m. Thursday unless otherwise notified.
- The official work week for the 911 Emergency Communications Department is 6:00am Friday to 5:59am the following Friday.
- The payroll calendar is located on the Auditor's Portal.

## Payroll Corrections

Underpayment: Any underpayment in compensation for 16 hours of regular pay (excludes OT or supplemental pay) or less will be processed on the following pay cycle.

Overpayment: No employee is entitled to retain any pay in excess of the amount he or she has earned according to the agreed-upon rate of pay. If an employee has been paid in excess of what he or she has earned, the employee will need to return the overpayment to the County as soon as possible. Any overpayment will be regarded as an advance of future wages and absent repayment, will be offset in whole or in part from the next available paycheck(s) until the overpaid amount has been fully repaid. Each employee will be expected to sign a wage authorization agreement to acknowledge the amount and provide for the offset.

Deductions: Every effort is made to apply deductions accurately. If you have any questions about insurance/benefits deductions, contact the HR Benefits Department. If you have questions about any other deductions from your pay, please contact the Auditor Payroll Department immediately.

Discrepancies: If your pay does not accurately reflect all hours worked, you should report your concerns to Human Resources. Every report will be fully investigated and corrective action will be taken. In addition, the County will not allow any form of retaliation against individuals who report alleged violations of this policy.

## Pay Schedules (pay charts)

Williamson County has multiple pay schedules that cover all classified positions. These pay schedules are approved by the Commissioners Court. For more information on current pay schedules refer to the internal Human Resources website.

## Timeline for Compensation Changes

Salary study changes, approved COLA's, annual tenured based LE and C step increases, and any other compensation changes approved during the annual budget processes are effective the first full pay period in October each fiscal year.

If merit is allocated through HR driven bulk upload, reviews should be completed and merit keyed on the HR provided spreadsheet by November 1. Merit can also be allocated through Oracle and entered by the department throughout the year after the bulk upload until early August.

# Compensation

## Court Reporters

### **Employment Status**

Court Reporters are non-exempt employees of the County who perform primary duties for the Court and also may have secondary independent contractor jobs preparing transcripts. In this second statutory role, who ordered the transcript and when the transcript is prepared dictates whether the Court Reporter is paid wages for time worked or paid by the page for producing the transcripts.

### **Work Hours**

When Court Reporters are working for the Court, recording and reading back court proceedings, attending court hearings, or preparing transcripts for the Court at work or on special assignment by the Court, these are hours worked that must be recorded. An example of “on assignment by the Court” includes instances where the Court Reporter is required to perform duties at the direction of the Court in another location, or when the Court instructs the Court Reporter to work away from the Court House to complete a transcript for the Court.

Court Reporters are required to accurately record actual time worked for the Court, including time when they are required to be at the Court or at any other designated place to perform work. Any hours worked beyond forty hours in the work week shall be compensated with compensatory leave, pursuant to the County’s policy. Vacation leave, sick leave, compensatory leave or holiday leave must be used for any scheduled work time missed during the pay period.

### **Transcripts Prepared For or Paid By the Court/State/or Local Government**

Transcripts (1) prepared for the Court, any judge, another court, County Attorney, District Attorney, Attorney General, State, State Agency, Public Defender, or any other public entity or person, or (2) paid for by the County for a public entity or private attorney, are subject to the following rules:

- Transcripts Prepared During Working Hours  
Transcripts prepared for the public entities and persons listed above as a part of the Court Reporter’s daily or assigned duties during work hours shall be paid their salary wages for all hours worked, but no additional pay per page of transcripts prepared at work.
- Transcripts Prepared Outside of Hours Worked  
Transcripts prepared for the public entities and persons listed above, by the Court Reporter on his or her own time and outside of any other work for the Court (i.e. attending, recording and reading back court proceedings), shall be paid the maximum established per page rate for transcripts established by the Court, or State, as may be applicable, for such transcripts prepared by the Court Reporter. Time spent preparing transcripts for these parties outside of work, on the Court Reporter’s own time, is not considered time worked and no salary wages or overtime will be paid in relation to this time.
- Private Paid Transcripts  
Private paid transcripts are ordered by third parties such as attorneys, media, etc. Preparation of transcripts, including any portion thereof, for private paid clients cannot be conducted during the normal work hours or utilizing County equipment, office space or supplies. This is an independent contractor relationship between the Court Reporter and the third-party client, and the production of the transcript must be performed outside of hours the Court Reporter performs work for the Court. The fees and collection of payment for these transcripts shall be freely negotiated between the Court Reporter and the third party client, and are not set by the judge who presided over the proceedings.

# Compensation

## Salary and Position Changes

The chart below indicates the policies related to pay increases and decreases due to position changes, vacancies and/or merit. All changes are contingent on budgeted fund availability. Any funds remaining in a department merit line items will roll over each budget year unless otherwise determined by the Court. Any request outside of these policies will require the approval of Commissioners Court.

Salary/Position Changes					
Type	Description/Policy	Pay +	Pay –	Approval Process	Additional Information
<b>Merit</b>	<ul style="list-style-type: none"> <li>Merit funding can only be used for performance pay increases.</li> <li>Merit is awarded based on job performance which is evaluated by the applicable department head or elected official. Therefore, an employee must receive a performance evaluation in order to be eligible for a merit increase.</li> <li>An employee is eligible for merit after 90 days in their current position.</li> </ul>	Max of 7% per employee, per budget year* authorized as a merit percentage amount and added to their annual salary. If an employee reaches the maximum of their grade, a lump sum may be issued.	N/A	<ul style="list-style-type: none"> <li>Oracle workflow required.</li> <li>Each processing period will have a cut-off date.</li> <li>Employee must have completed 90 days of employment by that date.</li> <li>A line-item transfer form must be submitted in addition to the workflow.</li> <li>Merit can only be transferred out of the merit line item.</li> <li>Merit is not transferrable between positions.</li> </ul>	<ul style="list-style-type: none"> <li>District Court Reporters, Elected Officials, Director of Juvenile Services, County Auditor, Positions on the LE and C Charts are not eligible for merit increases.</li> <li>Merit for small departments with 4 or fewer merit-eligible employees who do not roll up to a department with an 8000 account, will be granted merit at 1% higher than the amount approved by the Commissioners Court not to exceed 5%. (i.e. if the Court approves merit at 3%, the small departments will receive 4%)</li> <li>Verification of evaluation required.</li> </ul>
<b>Position Salary Surplus</b>	<ul style="list-style-type: none"> <li>Cannot be used for merit increases.</li> <li>Cannot be requested to be moved between positions after February 15th.</li> </ul>	Refer to filling a vacancy, promotion and/or reclassification policies.	N/A	Refer to filling a vacancy, promotion, and reclassification policies.	Contact HR for additional requirements.
<b>Lateral Moves</b>	When an employee moves to a new or like position with the same grade.	Can utilize money on new position up to 15% over minimum of the grade or employee's current salary, if higher.	Can utilize money on new position up to 15% over minimum of the grade or employee's current salary, if higher.	Oracle workflow required.	Contact HR for additional requirements.
<b>Filling a Vacancy</b>	When a current employee separates from employment or position. Applies to B Chart only.	A vacant position may be filled with a salary up to 15% above the minimum of the pay grade, See promotion for current employees	N/A	Oracle workflow required.	The maximum salary for a position cannot exceed the budgeted annual salary even if the full amount may not be used during the budget year due to the position being vacant for part of the year (i.e. budgeted salary = \$30,000, position vacant 6 months = \$15,000 not used, when filled the maximum salary cannot exceed \$30,000 even though \$15,000 is unused).
<b>Retention</b>	An increase in pay that is awarded to an employee, as an incentive to retain them in their current position, when the employee has received a bona-fide job offer from another department or employer or there is a high risk that the employee will be recruited or seek employment for a similar position with another employer or department with a higher salary.	Maximum of 10% above the current salary*.	N/A	<ul style="list-style-type: none"> <li>Approval by Commissioners Court; public hearing required if additional funding is needed. Change will be effective on the first pay period after Court approval.</li> <li>Oracle workflow required.</li> <li>Verification required.</li> </ul>	Contact HR for additional requirements.

\*15% maximum annual (budget year) increase per employee (includes retention, merit, re-organization, and reclassification, does not include promotions or salary study changes). Multiple pay changes cannot be processed within the same pay period.

# Compensation

<b>Salary/Position Changes</b>					
<b>Type</b>	<b>Description/Policy</b>	<b>Pay +</b>	<b>Pay –</b>	<b>Approval Process</b>	<b>Additional Information</b>
<b>Promotion</b>	<ul style="list-style-type: none"> <li>When a current employee is hired into a different position with a higher pay grade.</li> <li>No additional pay increases in the first 12 months with the exception of merit.</li> </ul>	Max 15% above minimum of the pay grade, or 10% above current salary, including overtime average, whichever is greater (Cannot exceed maximum of pay grade or budgeted amount for position)	N/A	<ul style="list-style-type: none"> <li>Oracle workflow required.</li> <li>HR will partner with Payroll and provide an overtime rate.</li> </ul>	Promotions and Merit cannot be processed during the same pay period.
<b>Demotion</b>	When a current employee is hired into a position with a lower pay grade or is demoted to a lower pay grade.	N/A	Maximum decrease to the minimum of the new pay grade.	Oracle workflow required.	<ul style="list-style-type: none"> <li>Written justification required.</li> <li>Salary may remain the same if within the new pay grade.</li> </ul>
<b>Shift Transfer</b>	<ul style="list-style-type: none"> <li>Current employee is transferred to a different shift with a higher pay grade.</li> <li>Viewed as lateral move.</li> </ul>	Cannot exceed max of pay grade or budgeted amount on the position.	N/A	Oracle workflow required.	
<b>Reclassification</b>	<p>A change in one or more positions which impacts the organization chart of the department or elected office as a result of one of the following:</p> <ol style="list-style-type: none"> <li>A position conversion is a significant change (defined as 40% or more) to the job description that includes the addition or deletion of significant duties and/or responsibilities. Will include title, grade, and/or FLSA status change. If the conversion results in a position change that is not consistent with the original intent of the position, it will be reviewed by the Budget Office.</li> <li>A minor reclassification (less than 40%) cannot occur outside of the Salary Study process, with the exception of changes that are due to turnover in a key position (elected/appointed official, department head or director) or a change to FLSA status as determined by HR.</li> <li>Submission of reclassification request through the budget software or HR Sharepoint, as determined by the type of request with back-up documentation.</li> </ol> <p>A position can only be reviewed for reclassifications during the annual budget, or between November 1st and February 15th.</p>	<p>Civilian positions: Minimum of the pay grade or up to 10% above current salary as determined appropriate during the approval process.</p> <p>L and C chart: Minimum of the pay grade or up to same step of current employee's tenure if slot is filled.</p>	Maximum decrease to the minimum of the new pay grade.	<p>Human Resources will review all reclassification requests and recommended changes will be placed on the Commissioners Court agenda for approval.</p> <p>*May require a public hearing</p>	<p>Support documentation required:</p> <ul style="list-style-type: none"> <li>Current job description(s), current ORG chart, proposed job description, proposed ORG chart and justification for review (i.e. turnover, added duties, etc.).</li> </ul>
<b>Career Ladder Advancement</b>	A department with an approved career ladder may advance employees according to the parameters established in the career ladder documentation. Must be approved during the annual budget process, or between November 1 and February 15.	Based on the steps in the chart or career ladder approved by Commissioners Court. No additional funding is allocated for career ladders. Surplus salary dollars must exist within the departmental budget.	Based on the steps (when appropriate).	Submission of request through budget software or during Nov 1 - Feb 15 timeline, with backup documentation.	Documentation of each position that will advance along with the approved career ladder plan. Contact the HR department for additional rules.

# Compensation

## County Longevity Pay

(Excludes Sheriff's Office Commissioned Deputies – Law Enforcement and Corrections)

County longevity pay is based on an individual employee's length of service with Williamson County. Service time with other entities is not recognized.

- County longevity is paid biweekly and begins with the pay period following the completion of five years of employment.
- Full-time employees will accrue the following per pay period:
  - \$24.00 per pay period after five years of employment
  - \$48.00 per pay period after ten years of employment
  - \$72.00 per pay period after fifteen years of employment
  - \$96.00 per pay period after twenty years of employment
  - \$120.00 per pay period after twenty-five years of employment
- Part-time employees will no longer be eligible for County longevity effective November 18, 2016.

## Statutory Longevity Pay

### Exclusive to Sheriff's Office Commissioned Deputies – Law Enforcement and Corrections

Commissioned deputies of the Sheriff's Office accrue longevity in accordance with Section 152.074(a), Texas Local Government Code, at the rate of \$5 per month for each year of service with the Sheriff's Office (up to a maximum of 25 years). Statutory Longevity Pay only applies to commissioned deputies in both the law enforcement and corrections bureaus of the Sheriff's Office. Calculation of years of service includes all years of service as a commissioned deputy with the Sheriff's Office regardless of any gaps in service.

Statutory Longevity Pay begins following the completion of one year of employment with the Sheriff's Office as a commissioned deputy. Statutory Longevity is paid bi-weekly.

Unless otherwise specified, any provisions in this manual pertaining to County Longevity Pay are not applicable to Statutory Longevity Pay.

## Tenure Pay Scale Compensation Policies

Positions will be included on the Tenure Pay Scale as determined appropriate by the Human Resources Department and the Elected/Appointed Official. Approval by Commissioners Court is required. All policies below are contingent on available budget or available position budget, depending on the time of year. Years of service are based on continuous service (with no break of more than 90 days as a regular employee in an approved tenure pay scale position in the Sheriff's office, the offices of the County Attorney or District Attorney, or in any Constable's office. Employees transferring between these departments may receive credit for their current step based on available budget and the approval of the hiring department and/or Commissioners.

# Compensation

## Tenure Salary/Position Changes

- Funding is approved by the Commissioners Court during the annual budget process.

Type	Policy	Pay + Pay –	Approval Process	Additional Documentation
<b>Annual Step/Tenure Progression</b>	<p>Employees in tenure positions move from one step to the next on the first day of the first full pay period in October of each year, subject to funding by the Commissioners Court.</p> <p>Employees with less than six (6) months of service as of the first full pay period in October will advance to the next step after 6 months of service at Williamson County.</p> <p>Step/tenure progression ends at the top step of each position rank.</p>	See Tenured Pay Chart	Oracle workflow required	May be required
<b>Promotion</b>	When a current employee is promoted to a higher-ranking position, the tenured grade step is based on years of service, pending budget availability.	See Tenured Pay Chart	Oracle workflow required	May be required
<b>Demotion</b>	When a current employee is demoted to a lower ranking position, the tenured grade step is based on years of service.	See Tenured Pay Chart	Oracle workflow required	May be required

# Compensation

## Tenure Salary/Position Changes

- Funding is approved by the Commissioners Court during the annual budget process.

Type	Policy	Pay + Pay –	Approval Process	Additional Documentation
<b>Certification Pay</b>	<p>Certification pay will be paid to non-elected commissioned peace officers and eligible corrections officer (County Jail) who hold a full-time active-duty position in a law enforcement or corrections capacity with the County. Payment for an entire fiscal year beginning on October 1st will be based on the level of certification held as of September 15th of the preceding fiscal year. For new hires, certification pay will be paid based on certification level at the date of hire. This pay must be added into the regular rate of pay when calculating overtime.</p> <p>Certification pay does not transfer with an individual employee who leaves a corrections officer position to accept a law enforcement position, nor does it transfer with an individual employee who leaves a law enforcement position to accept a corrections officer position except when the corrections officer position is that of a Bailiff.</p>	<ul style="list-style-type: none"> <li>• Law enforcement officers--\$60 per month for Advanced Certification; \$90 per month for Masters Certification. This pay must be added into the regular rate of pay when calculating overtime.</li> <li>• Corrections officers--\$60 per month for Advanced Certification; \$90 per month for Masters Certification. This pay must be added into the regular rate of pay when calculating overtime.</li> <li>• Certification pay may move with the employee to accommodate promotions/ position changes within the department.</li> </ul>	Oracle workflow required	Must submit a TCOLE document to the Human Resources Department. Funding must be available.
<b>Filling a Vacancy</b>	All personnel newly hired from outside Williamson County for positions subject to tenure chart at the first pay increment for the position for which they are hired, unless they qualify for a prior service credit.	Credits for Prior Service may apply. See Prior Service Credit.	Oracle workflow required	Must submit a TCOLE document to the Human Resources Department. Funding must be available.
<b>Prior Service Credit</b>	Qualified law enforcement applicants and current officers can receive prior service credit.	<ul style="list-style-type: none"> <li>• Maximum amount for external hire is current funding on vacant position.</li> <li>• Prior service credit is only granted at original date of hire or when an existing employee receives a promotion.</li> </ul>	TCOLE service verification must be submitted.	TCOLE Service Verification required.
<b>Transfer from Law Enforcement to Corrections</b>	Law enforcement officers who transfer from the law enforcement division to the corrections division will be placed at the pay increment corresponding to their time of continuous tenured service (with no break of more than 90 days in both corrections and law enforcement with Williamson County, if the proper Corrections certification is obtained.)			

# Employee Responsibilities

<b>Personal Conduct</b>		
<b>Type</b>	<b>Policy</b>	
<b>Tobacco Free Workplace</b>	Williamson County is a tobacco free workplace. The use of tobacco and non-tobacco products such as vapor, e-cigarettes and the use of chewing tobacco or like products is prohibited on all Williamson County premises. Employees who violate this policy are subject to appropriate disciplinary action up to and including termination of employment.	
<b>Drug and Alcohol Testing Policy</b>	Williamson County is committed to a safe workplace. In compliance with Federal and State laws pre-employment, random and post-accident (or near accident) drug and/or alcohol testing may be required for potential or current employees in positions that are mandated by law. Additionally, drug and/or alcohol testing may be required for positions identified as safety sensitive or for reasonable suspicion. Reasonable suspicion includes the report of observation of drug/alcohol use or the suspicion of such, determined by the employee's supervisor. The supervisor must then consult with the Human Resources Department.	
	<b>Refusal</b>	Refusal to submit to a drug test may result in immediate termination of employment.
	<b>Positive Results</b>	
	<b>Employees with a positive test result may be subject to immediate termination, if determined appropriate based on factors related to the matter (i.e. safety concerns, job performance, etc.)</b>	
	<b>Pre-Employment</b>	An applicant with a confirmed positive drug test will not be hired and cannot be considered for employment for a period of one year after the confirmed positive result.
	<b>Random</b>	<p><u>First Offense</u> – An employee with a confirmed random positive drug/alcohol test will be required to attend drug/alcohol counseling/treatment at their own expense and provide documentation of completion. Failure to attend and complete counseling/treatment will result in immediate termination of employment. Once documentation is provided a determination of continued employment will be made by the Department and Human Resources.</p> <p><u>Subsequent Offenses</u> – Any employee with a confirmed random positive drug/alcohol test will be subject to random testing on a frequent basis if re-instated after initial completion of treatment. Further positive test results will result in immediate termination.</p> <p><u>Post-Accident/Near Accident</u> – Any employee with a confirmed post-accident drug/alcohol test will be terminated immediately.</p>
<b>Reasonable Suspicion</b>	<p><u>First Offense</u> – An employee with a confirmed reasonable suspicion positive drug/alcohol test will be required to attend drug/alcohol counseling/treatment at their own expense and provide documentation of completion. Failure to attend and complete counseling/treatment will result in immediate termination of employment. Once documentation is provided a determination of continued employment will be made by the Department and Human Resources.</p> <p><u>Subsequent Offenses</u> – Any employee with a confirmed reasonable suspicion positive drug/alcohol test will be subject to random testing on a frequent basis if re-instated after initial completion of treatment. Further positive test results will result in immediate termination.</p> <p>If an employee feels that they may have a drug or alcohol problem, they may contact Human Resources or the Employee Assistance Program for information on available resources.</p>	

# Employee Responsibilities

<b>Personal Conduct</b>	
<b>Type</b>	<b>Policy</b>
<b>Sexual Harassment</b>	<p>Sexual harassment is prohibited and is an unlawful employment practice in violation of Title VII of the Civil Rights Act of 1964. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:</p> <ul style="list-style-type: none"> <li>• Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.</li> <li>• Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or such conduct has the purpose or effect of unreasonably interfering with an individual's performance or creating an intimidating, hostile, or offensive work environment.</li> <li>• Off duty actions may constitute sexual harassment.</li> </ul> <p>Examples of sexual harassment:</p> <ul style="list-style-type: none"> <li>• Unwelcome sexual advances, propositions, sexual comments or suggestive or lewd remarks.</li> <li>• Physical assaults or other physical conduct of a sexual nature, including unwanted hugs or touches.</li> <li>• Sexual displays or publications anywhere in the workplace, including derogatory or pornographic posters, pictures or drawings.</li> </ul> <p>Other prohibited harassment:</p> <ul style="list-style-type: none"> <li>• Any unwelcome verbal or physical conduct that belittles, shows hostility, or ridicules an individual because of race, color, gender, religion, national origin, disability, age or sexual orientation when such conduct is so severe or pervasive that it unreasonably interferes with an individual's work performance and creates an intimidating, hostile or offensive work environment.</li> </ul> <p><i>Each official, department head, supervisor, and employee has the responsibility to maintain a work environment free of such harassment and to report or file a complaint as soon as possible. Officials and employees involved in a sexual harassment situation are required to cooperate in any investigation that occurs.</i></p> <p>Employees who believe they have been sexually harassed should report their complaint immediately. Verbally inform one of these individuals:</p> <ul style="list-style-type: none"> <li>• Their supervisor</li> <li>• The next level of management above their supervisor</li> <li>• The Human Resources Department</li> </ul> <p><u>Reporting:</u> All complaints received by any elected official, department head, or supervisor must be immediately reported to Human Resources. Violations may result in disciplinary action up to and including termination of employment. All complaints will be investigated.</p> <p><u>Disciplinary Measures:</u> Where an investigation reveals that allegations of unwelcome harassment are true, appropriate remedial action, including discipline, will be taken. All disciplinary measures will be implemented promptly and shall be commensurate with the person's conduct. The remedies vary depending on the entire facts and circumstances found by the investigation.</p>
<b>Arrest/Criminal Conviction</b>	<p>Employees are required to report arrests, convictions and changes in the status of any criminal proceedings immediately to their supervisor and department head or elected official. Failure to notify the appropriate authority may result in immediate termination.</p>

# Employee Responsibilities

<b>Personal Conduct</b>	
<b>Type</b>	<b>Policy</b>
<b>Political Activity</b>	<p>Employees are encouraged to vote and to exercise other responsibilities of citizenship consistent with state and federal law and these policies. Employees are not required to contribute to any political fund or render any political service to any person or party. Employees will not be dismissed, suspended, demoted, or otherwise prejudiced for refusing to do so. Employees may <u>not</u>:</p> <ul style="list-style-type: none"> <li>• Use official authority or influence to interfere with, or affect the result of, an election or nomination for office.</li> <li>• Directly or indirectly coerce, attempt to coerce, command, or advise a local or state officer (or employee) to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for a political purpose.</li> </ul> <p>County employees, except elected officials, may not participate in political activities while on County duty. Employees are expected to remove County uniforms and identification, including rank and/or title, before participating in a political activity. In addition, no County-owned property, vehicle, building, and/or office may be used for displaying campaign materials or for conducting any partisan political activity. This section does not apply to the use of the Courthouse, Courthouse grounds or County buildings when used for the purpose of political announcements approved by Commissioners Court.</p>
<b>Solicitation</b>	<p>Persons not employed by Williamson County may not solicit or distribute literature in the workplace at any time for any purpose. Williamson County recognizes that employees may have interests in events and organizations outside the workplace; however, may not solicit or distribute literature concerning these activities during working time. (Working time does not include lunch breaks, or any other periods in which employees are not on duty.) In addition, the posting of written solicitations is limited to County bulletin boards. An employee should check with the department head or elected official for approval. Solicitations using electronic systems, including County email, are prohibited and subject to the Electronic Systems Use Policy.</p>
<b>Retaliation</b>	<p>If an employee reports a violation of the law to an appropriate law enforcement authority, they cannot be suspended, terminated, or otherwise discriminated against by the County or an Elected Official. This policy prohibits retaliation against public employees who report official wrongdoing including sexual harassment.</p>
<b>Attendance</b>	<p>Employees are expected to be at work, on time and to complete their scheduled shifts. Employees that miss three consecutive shifts without notification will be separated from employment and considered to have resigned without notice.</p>
<b>Gifts/Gratuities</b>	<p>The Texas Penal Code Section 1.07(a)(41) and Texas Penal Code 36 include specific definitions and details regarding gifts, gratuities and bribery for public servants. A public servant means a person elected, selected, appointed, employed, or otherwise designated as one of the following: (even if they have not yet qualified for office or assumed duties).</p> <ul style="list-style-type: none"> <li>• An officer, employee, or agent of government.</li> <li>• A juror or grand juror.</li> <li>• An arbitrator, referee, or other person who is authorized by law or private written agreement to hear or determine a cause or controversy.</li> <li>• An attorney at law or notary public when participating in the performance of a government function.</li> <li>• A candidate for nomination or election to public office.</li> <li>• A person who is performing a governmental function under a claim of right, although they are not legally qualified to do so.</li> </ul> <p>It is the responsibility of the employee, officer or agent of the government to read and understand all aspects of the Texas Penal Code Section 1.07 and Texas Penal Code 36 that relate to gifts, bribery and acceptance of honorarium.</p>
<b>Outside Employment</b>	<p>Outside employment is acceptable, as long as it is outside the hours they are scheduled to work for the County. Also, as long as such employment does not violate state laws concerning abuse of office or employment, interfere with normal duties, and does not constitute a breach of ethics or conflict of interest.</p>

# Employee Responsibilities

## Discipline

Discipline may include both corrective action and more conclusive measures, up to and including termination. The appropriate level of discipline will be determined based on the facts of the disciplinary violations. Below are some examples of violations of workplace conduct:

- Insubordination
- Conviction of a crime
- Falsification of records
- Conduct unbecoming of a County employee
- Violence in the workplace
- Harassment
- Abuse of sick leave
- Poor attendance
- Discrimination
- Theft
- Retaliation

*This list is not all inclusive*

## Grievance Policy and Procedure

### Summary

This guidance does not alter the employment-at-will relationship in any way. Final decisions on grievances will not be precedent setting or binding on future grievances, unless they are officially stated as County policy. When appropriate, the decisions will be retroactive to the date of the employee's original grievance.

### Procedure for Employees in Elected Office Departments

For employees in offices of Elected Officials, the grievance process defined by the Elected Official should be followed. Elected Officials are the final appeal level for their respective departments.

For procedures to follow in the event of a grievance by an elected official, see:

- Chapter 152, Sec. 152.014 Local Government Code Informal Grievances

### Procedures for Employees in Non-Elected Office Departments

Employees may file a grievance at any time and cannot be retaliated against for the filing of the grievance. Employees are encouraged to discuss any issues with their supervisors/managers prior to filing a grievance.

An informal grievance is presented verbally. The first step in the informal grievance procedure:

- Attempt to resolve the grievance by an informal conference with the Supervisor.
- However, if the official or department head is the wrongdoer in instances of harassment, retaliation, or potential whistle blower activity the employee should immediately contact the Human Resource department.
- If the informal conference does not result in a satisfactory resolution of the problem, the formal grievance steps should be followed.

# Employee Responsibilities

## Grievance Policy and Procedure

### Formal Grievances

The steps for a formal grievance are as follows:

1. Must be in writing, signed and presented to the supervisor of the employee submitting the grievance, within 20 business days after the alleged issue occurred. A statement of the specific corrective action requested must be included in the written grievance. Grievance may be emailed to their supervisor, however, a copy must be printed, signed, and dated and given to their supervisor.
  - In the event that it would be inappropriate to address the grievance with said supervisor, such as when the supervisor is the wrongdoer, the employee should go to the Appointed Official/Department Head.
2. If the Appointed Official/Department Head is the wrongdoer in instances of harassment, retaliation, or potential whistleblower activity, the employee should contact Human Resources. The grievance will be investigated by Human Resources and they will meet with the parties involved, and propose a resolution to the employee within 20 business days. After being presented with a written and signed grievance, the supervisor will:
  - Immediately notify the Department Head and the Human Resource Department.
  - Meet with the employees involved and other people necessary to gather the facts.
  - Attempt to resolve the grievance with the employee.
  - Communicate the proposed resolution in writing to the employee and copy the Appointed Official/Department Head and Human Resources within 20 business days after the receipt of the grievance.
3. If the employee filing the grievance does not receive a written resolution from the supervisor within 20 business days, from the date the grievance was filed or is not satisfied with the proposed resolution, then:
  - They must file a written appeal, within ten business days, with the Appointed Official/Department Head along with a copy to the Human Resource Department.
4. The Appointed Official/Department Head will review the facts and the file, and may investigate the charges personally or through a designee.
  - The person(s) conducting the investigation may meet with the parties involved.
  - The Appointed Official/Department Head will respond in writing to the employee within 20 business days of the date the appeal was received.
5. If the Appointed Official/Department Head is appointed by the Commissioners Court, Juvenile Probation Board, or District Judges, and the employee who submitted the grievance does not receive a written resolution from the Appointed Official/Department Head within 20 business days of the date the grievance was appealed, (or if unsatisfied with the appointed Appointed Official's/Department Head's proposed resolution)
  - A written appeal must be filed within ten business days, with the appropriate appointing authority (i.e., Commissioners Court, Juvenile Probation Board, Elections Board, Animal Shelter Board, or District Judges) through the Human Resource Department.
6. The appropriate appointing authority will then review the facts and the file and conduct an investigation, if deemed appropriate, before deciding. The appropriate appointing authority's decision is final. Longer intervals to facilitate investigation or fact-finding on behalf of the County may be appropriate depending upon the grievance and may increase the 20 business days response time, accordingly.

# Social Media

While Williamson County encourages employees to enjoy and make good use of your off-duty time, certain activities may become a problem if they affect their work. An employee's online presence can reflect on Williamson County. The lines between public and private, personal and professional information are blurred in this context. Be aware that comments, posts, or actions captured via digital or film images can affect the image of Williamson County. If an employee is posting to personal networking sites and speaking about job-related content or about the County, the employee should identify him/herself and use a disclaimer to make it clear that the views are not reflective of the views of County. Subject to the restrictions below, generally, employees may use personal social media any way they choose. With these goals in mind, employees must follow these rules in their use of social media, both on and off duty:

- Employees are prohibited from publishing any personal information about themselves, another employee of Williamson County, applicants, or an associate of Williamson County in any public medium (print, broadcast, digital, or online) in any format (written, video or image) that:
  - Has the potential or effect of involving themselves, co-workers, or Williamson County in any kind of dispute or conflict with other employees or third parties.
  - Interferes with the work of any employee.
  - May create a harassing, demeaning, or hostile working environment for any employee.
  - Disrupts the smooth and orderly flow of work within the office, or the delivery of services to Williamson County's taxpayers or customers.
  - Harms the reputation of Williamson County among its taxpayers or in the community at large.
  - States falsities or is defamatory of others and the County.
  - Reveals information that should be treated as confidential (by law) and/or information regarding the personal or private conduct, health information, and affairs of that person and interaction with other people that is unrelated to the person's job performance or official duties for Williamson County is personal information.
- Workplace personal conduct standards, including but not limited to equal opportunity, anti-harassment and anti-discrimination, apply at all times. This prohibits posts containing obscene or sexually explicit language, images, acts and statements. Other forms of postings that ridicule, malign, disparage or otherwise express bias against any race, religion, disability, ethnic origin, sexual orientation or any other protected class of individuals are also prohibited.
- Employees may not use County equipment or facilities for non-work-related activities or business including social media. Personal social media activities should not be conducted while working or on the clock.
- Conducting oneself in such a way that his/her actions and relationships with others could become the object of gossip in the office, or causing unfavorable publicity for Williamson County in the community, is prohibited.
- If an employee creates a personal blog, they must provide a clear disclaimer that the views expressed in the blog are theirs alone, and do not represent the views of Williamson County. All information published on any blog(s) or other posting(s) should comply with Williamson County confidentiality and disclosure policies. This also applies to comments posted on other social networking sites, blogs and forums.
- The Commissioners Court strongly recommends all County Departments/Offices abide by the Social Media Policy above.
- Any violations of this policy are subject to disciplinary action, up to and including termination.

# DOT Regulated Drug & Alcohol Testing

## Introduction

This policy outlines the responsibilities of employees, supervisors and managers with regard to drug and alcohol testing of employees in safety-sensitive positions in accordance with U.S. Department of Transportation regulations, issued under the Omnibus Transportation Employee Testing Act of 1991.

## Policy Statement

It is the policy of the County to comply fully with the regulations mandating pre-use, random, reasonable suspicion and post-accident drug and alcohol testing in accordance with regulations issued by the U.S. Department of Transportation. This policy applies to employees whose job requires them to obtain and retain a Commercial Drivers License (CDL) and operate a Commercial Motor Vehicle (CMV) and/or perform safety-sensitive functions.

## Designated Employee Representative:

Human Resource Generalist

Servicing the Departments of Infrastructure, Unified Road Systems and Fleet Services.

512-943-1533, [humanresources@wilco.org](mailto:humanresources@wilco.org)

## Definitions

**Performing a Safety-Sensitive Function:** Any period in which the employee is actually performing, ready to perform, or immediately able to perform any safety-sensitive functions.

**Safety-Sensitive Function:** Any of the on-duty functions set forth in 49 CFR 395.2, and on-duty time.

**On Duty Time:** All the time from the time a driver begins work or is required to be in readiness to work until the time the driver is relieved from work and all responsibility for performing work. On-duty time shall include:

- All time at the County or shipper plant, terminal, facility, or other property of the County or shipper, or on public property, waiting to be dispatched, unless the driver has been relieved from duty by the County.
- All time inspecting, servicing, or conditioning any commercial motor vehicle at any time.
- All time spent at the driving controls of a commercial motor vehicle.
- All time, other than driving time, spent on or in a commercial motor vehicle.
- All time loading or unloading a commercial motor vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded.
- All time spent performing the driver requirements associated with an accident.
- All time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.
- All time spent providing a breath sample or urine specimen, including travel time to and from the collections site, to comply with the random, reasonable suspicion, post-accident, or follow up testing required by 49 CFR 385.2.
- Performing any other work in the capacity, employ, or service of the County.
- Performing any compensated work for a person who is not the County.

# DOT Regulated Drug & Alcohol Testing

## **Prohibited Conduct**

### Alcohol Concentration

No employee shall report for duty or remain on duty requiring the performance of a safety-sensitive functions while having an alcohol concentration of 0.02 or greater, or perform or continue to perform safety-sensitive functions.

### On-Duty Use

No employee shall use alcohol while performing safety-sensitive functions.

### Pre-Duty Use

No employee shall perform safety-sensitive functions within four hours after using alcohol.

### Use following an accident

No employee required to take a post-accident alcohol test, shall use alcohol for eight hours following the accident, or until the employee undergoes a post-accident alcohol test, whichever occurs first.

### Refusal to Submit a Required Alcohol or Controlled Substance Test

No applicant shall refuse to submit to a pre-employment controlled substance test required under 382.301. No employee shall refuse to submit to a post-accident alcohol or controlled substance test required under 382.303, a random alcohol or controlled substances test under 382.305, a reasonable suspicion alcohol or controlled substance test required under 382.307, a return-to-duty alcohol or controlled substances test required under 382.309, or a follow-up alcohol or controlled substance test required under 382.311. No employee shall perform or continue to perform safety-sensitive functions, who refuses to submit to such tests.

### Controlled Substance Use

No employee shall report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drugs or substances identified in 21 CFR 1308.11 Schedule I.

No employee shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-schedule I drug or substance that is identified in the other schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner, as defined in 382.107, who is familiar with the employees medical history and has advised the driver that the substance will not adversely affect the employees ability to safely operate a commercial motor vehicle. Employees that perform safety-sensitive functions are required to inform Human Resources of any therapeutic drug use.

### Controlled Substance Testing

No employee shall report for duty, remain on duty or perform a safety-sensitive function, if the employee tests positive or has adulterated or substituted a test specimen for controlled substances.

Employees in violation of prohibited conduct are not authorized by Williamson County to operate a commercial motor vehicle or perform any safety-sensitive functions.

# DOT Regulated Drug & Alcohol Testing

## Circumstances for Testing

**Types of Tests:** To the extent practicable, all tests will be conducted during employees' normally scheduled work hours. All testing required by this policy will be conducted in accordance with the Omnibus Transportation Employee Testing Act of 1991 and drug testing guidelines and regulations issued by the Department of Transportation. The following tests are performed by 3rd party medical personnel and are required:

- **Pre-employment:** All applicants with a bona-fide job offer for employment in CDL positions or that perform safety-sensitive functions, candidates for transfer or promotion to such positions are subject to screening for improper use of alcohol or controlled substances.
- **Post-Accident:** Conducted following an occurrence involving a County owned commercial motor vehicle, while performing a safety-sensitive function, whose performance could have contributed to the accident, as determined by a citation for a moving traffic violation, or resulted in bodily injury to any person, or disables one or more motor vehicles as a result of the accident, and for all fatal accidents even if the driver is not cited for a moving traffic violation. Employee must remain available for such testing or will be deemed a refusal.
  - Alcohol tests should be conducted within 2 hours, but in no case more than 8 hours, after the accident.
  - Any Employee required to be tested but needs medical assistance, must get the needed medical assistance first.
  - CDL employees must refrain from all alcohol use until the test is complete.
  - Post-accident drug tests must be conducted within 32 hours.
  - Employee is placed on paid administrative leave until the results are confirmed.
- **Reasonable Suspicion:** Conducted when a trained supervisor or manager observes behavior or appearance that is characteristic of alcohol or illicit drug misuse.
  - If a CDL employee's behavior or appearance suggests alcohol or drug misuse, a reasonable suspicion test must be conducted.
  - If a test cannot be administered, the employee must be removed from performing safety-sensitive duties for at least 24 hours.
  - Testing for alcohol abuse must be based upon suspicion which arises just before, during or just after the time when the employee is performing safety-sensitive duties.
  - Testing for substance abuse may occur at any time upon suspicion.
  - Reasonable suspicion testing may only be conducted after consultation with the Senior Director of Human Resources and/or DER.
- **Random:** Conducted on a random, unannounced basis just before, during or after performance of safety-sensitive functions for alcohol or at any time for drugs.
  - Each year, the number of random alcohol tests conducted by the County must equal at least 25% of all the safety-sensitive CDL employees.
  - Random drug tests conducted by the County must equal at least 50% of all employees that require a CDL or perform safety-sensitive functions.
- **Return to Duty:** Conducted when an individual who has violated the prohibited alcohol or drug standards returns to performing safety-sensitive duties after successful complying with the recommended treatment and education, verified by the 3rd party substance abuse professional (SAP).
  - The Sap will develop the employees follow-up testing plan; outlining for the County the number and frequency of follow-up testing that will take place. Follow-up tests are random within the follow up period.
  - Must test negative for Drug and Alcohol prior to returning to duty.
  - Follow-up testing may be extended for up to sixty (60) months following the return to duty, determined by the SAP.

# DOT Regulated Drug & Alcohol Testing

## Testing Procedures

- **Alcohol:** DOT rules require breath testing using evidential breath testing (EBT) devices.
  - Two breath tests are required to determine if a person has a prohibited alcohol concentration.
  - A screening test is conducted first. Any result less than 0.02 alcohol concentration is considered a "negative" test. Therefore, any result with a 0.02 alcohol concentration or greater is considered a "positive" test. If the alcohol concentration is 0.02 or greater, a second, confirmation test must be conducted.
- **Drugs:** Drug testing is conducted by analyzing an employee's urine specimen, and must be conducted through a U.S. Department of Health and Human Services certified facility, which may conduct onsite collections.
  - Specimen collection procedures and chain of custody requirements ensure that the specimen's security, proper identification and integrity are not compromised.

### **DOT rules require a split specimen procedure.**

- Each urine specimen is subdivided into two bottles labeled as primary and split.
- Both bottles are sent to the laboratory.
- Only the primary specimen is opened and used for the urinalysis.
- The split specimen remains sealed at the laboratory.
- If the analysis of the primary specimen confirms the presence of illegal controlled substances, the employee has 72 hours to request that the split specimen be sent to another DHHS certified laboratory for analysis.

### **All urine specimens are currently analyzed for the following drugs:**

Marijuana (THC), Amphetamines, Opioids, Phencyclidine (PCP) and Cocaine.

### **Testing is conducted using a two-stage process.**

- First, a screening test is performed.
- If the test is positive for one or more of the drugs, a confirmation test is performed for each identified drug.
- Sophisticated testing requirements ensure that over-the-counter medications or preparations are not reported as positive results.

All drug tests are reviewed and interpreted by a 3rd party physician designated as a Medical Review Officer (MRO) before they are reported to the County.

- If the laboratory reports a positive result to the MRO, the MRO will contact the driver and conduct an interview to determine if there is an alternative medical explanation for the drugs found in the urine specimen.
- For all the drugs listed above, except PCP, there are some limited, legitimate medical uses that may explain a positive test result. The MRO will take into consideration when the use is pursuant to the instructions of a physician who has advised the driver that the substance does not adversely affect the driver's ability to safely operate a commercial motor vehicle.
- If the MRO determines that the drug use is legitimate, the test will be reported to the Designated Employer Representative and the Senior Director of Human Resources as a negative result.
- Failure to cooperate with MRO requests will be considered a positive result.

# DOT Regulated Drug & Alcohol Testing

## Refusal to Submit to an Alcohol or Drug Test

Refusal to submit to an alcohol or controlled substances test means that a CDL employee:

- Fails to provide adequate breath for testing without a valid medical explanation after he or she has received notice of the requirement for breath testing in accordance with the provisions of this policy.
- Fails to provide adequate urine for controlled substances testing without a valid medical explanation after he or she has received notice of the requirement for urine testing in accordance with the provisions of this policy.
- Refuses to wash his or her hands after being directed to do so during collection of a urine sample.
- Admits to the collector of a urine sample that he or she has adulterated or substituted their specimen.
- An observed collection of a urine sample, fails to follow the observer's instructions to raise his or her clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if he or she has any type of prosthetic or other device that could be used to interfere with the collection process.
- Possesses or wears a prosthetic or other device that could be used to interfere with the collection process.
- Behaves in a confrontational way that disrupts the collection process or otherwise engages in conduct that clearly obstructs the testing process.

The examples above are not all inclusive as there are other acts and circumstances that may be deemed as a refusal under Part 40 and DOT regulations. Refusal to test is considered a positive result. Employees who refuse to submit to an alcohol or drug test are prohibited from performing safety-sensitive functions and will be placed on unpaid administrative leave.

## Consequences of Alcohol/Drug Misuse and Refusals

Employees who perform safety-sensitive function that violate any of the prohibited conduct under the DOT Regulated Drug & Alcohol Testing policy or violates any other provisions of the DOT testing rules, the employee will be immediately removed from performing such duties.

- Disciplinary action, up to and including termination, may be imposed upon an employee who performs safety-sensitive functions that engages in prohibited alcohol or drug conduct or refuses to test.
  - A positive post-accident alcohol or drug test will result in termination.
  - The first time an employee alcohol test result is 0.02 or greater, but less than 0.04 will be placed on unpaid administrative leave for a minimum of 24 hours.
  - A second alcohol test with a result of 0.02 or greater, but less than 0.04 must be evaluated by a DOT approved substance abuse professional, and comply with any treatment recommendations to assist the employee with their alcohol or drug problem, at the employees expense, prior to returning to a safety-sensitive function.
- The first time a safety-sensitive employee tests positive for alcohol use greater than 0.04 or drug use, or refuses to test, and is not terminated, they must be evaluated by an DOT approved substance abuse professional (SAP), and comply with any treatment recommendations to assist the employee with their alcohol or drug problem, at the employees expense, prior to returning to a safety-sensitive function.
  - If this employee has agreed to participate in the SAP program and Return-to-Duty testing, he/she will be placed on unpaid administrative leave, unless FMLA qualifications are met, until the SAP
  - program has been deemed successfully completed by the substance abuse professional.
  - After successfully completing the SAP requirements, the employee may be eligible to return to work.
  - If this employee tests positive for alcohol greater than 0.02 or drug use, a second time during the return to duty testing or after successful completion of the SAP/Return to Duty program, will be terminated.

# DOT Regulated Drug & Alcohol Testing

## Information/Training

- All personnel responsible for supervising and managing CDL employees must attend at least two hours of training on alcohol and drug misuse symptoms and indicators used in making determinations for reasonable suspicion testing.
  - Supervisors and managers will be instructed on the detection of abuse problems and the enforcement of the testing policy.
  - Educational information will be made available on Wilco 365 which will focus on the potentially dangerous effects of drug and alcohol use and abuse, the effects on job performance measured in loss of productivity, and the potential safety hazards presented to the individual employee, other employees and the public.

## Employee Assistance Program (EAP)

- All employees have access to Williamson County's EAP where they may receive assistance for alcohol or drug misuse.

*This Policy is a summary of the various rules and requirements that apply under the DOT and Federal Motor Carrier Act to certain employees. In all circumstances the applicable federal rules and regulations, as they may appear from time to time, control over any contrary, ambiguous, or omission related to the County Policy. Employees with questions about any issues related to the County's Policy or applicable rules should consult with the Designated Employer Representative or the Senior Director of Human Resources.*

For additional policy information contact the Human Resources Department  
100 Wilco Way Suite HR101 Georgetown, TX 78626  
512-943-1533

**Commissioners Court - Regular Session**

59.

**Meeting Date:** 08/23/2022

2022-2023 Budget Modification Voting Session

**Submitted By:** Ashlie Holladay, Budget Office

**Department:** Budget Office

**Agenda Category:** Regular Agenda Items

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**Information**

**Agenda Item**

FY23 Budget Modification Voting Session - Discuss, consider and take appropriate action on the fiscal year 2022-2023 budget.

**Background**

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Ashlie Holladay

Final Approval Date: 08/15/2022

**Reviewed By**

Becky Pruitt

**Date**

08/15/2022 01:02 PM

Started On: 07/22/2022 03:23 PM

**Commissioners Court - Regular Session**

61.

**Meeting Date:** 08/23/2022

Executive Session

**Submitted For:** Charlie Crossfield

**Submitted By:** Charlie Crossfield, Road Bond

**Department:** Road Bond

**Agenda Category:** Executive Session

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**Information**

**Agenda Item**

Discuss real estate matters (EXECUTIVE SESSION as per VTCA Govt. Code sec. 551.072 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.)

**A. Real Estate Owned by Third Parties**

Preliminary discussions relating to proposed or potential purchase or lease of property owned by third parties

- a) Discuss the acquisition of real property for SW 183 and SH 29 Loop.
- b) Discuss the acquisition of real property for CR 176 at RM 2243
- c) Discuss the acquisition of real property: CR 332
- d) Discuss the acquisition of real property for County Facilities.
- e) Discuss the acquisition of real property for Seward Junction SE and SW Loop.
- f) Discuss the acquisition of real property for Bud Stockton Extension.
- g) Discuss the acquisition of real property for CR 305/307.
- h) Discuss Somerset Road Districts No. 3 & 4 reimbursements for acquisition & construction of Reagan Blvd.
- i) Discuss the acquisition of real property for CR 111.
- j) Discuss the acquisition of real property for Corridor H
- k) Discuss the acquisition of real property for future SH 29 corridor.
- l) Discuss the acquisition of right-of-way for Hero Way.
- m) Discuss the acquisition of right-of-way for Corridor C.
- n) Discuss the acquisition of right-of-way for Corridor F.
- o) Discuss the acquisition of right-of-way for Corridor D.
- p) Discuss the acquisition of right-of-way for SE Loop/Corridor A.
- q) Discuss the acquisition of right-of-way for Reagan extension.
- r) Discuss the acquisition of real property near Justice Center.
- s) Discuss the acquisition of drainage/detention easements for real property North of WMCO Juvenile

**Detention Center**

- t) Discuss the acquisition of the MKT Right of Way
- u) Discuss acquisition of right of way for Corridor E.
- v) Discuss acquisition of right of way for County Road 245.
- w) Discuss acquisition of right of way for CR 401/404.
- x) Discuss acquisition of right of way for Liberty Hill Bypass.

**B. Property or Real Estate owned by Williamson County**

Preliminary discussions relating to proposed or potential sale or lease of property owned by the County

- a) Discuss County owned real estate containing underground water rights and interests.
- b) Discuss possible uses of property owned by Williamson County on Main St. between 3rd and 4th Streets. (Formerly occupied by WCCHD)
- c) Discuss property usage at Longhorn Junction
- d) Discuss the sale of excess ROW at San Gabriel Parkway and Mel Mathis Ave.
- e) Discuss county owned property located at Ed Schmidt Boulevard Hutto, Texas
- f) Discuss the sale of property located at 900 S Main St., Taylor, 76574
- g) Discuss the sale of 106 Dana Drive, Hutto, Texas
- h) Discuss the sale of property located adjacent to the existing Williamson County EMS Bay/SO and MOT building at 1801 E. Settlers Boulevard, Round Rock, Texas

- C. Discuss the Williamson County Reimbursement Agreement for Construction of San Gabriel Blvd. and New Hope Road with the City of Leander and TIRZ #1
- D. Discuss the Cobb Cavern Conservation Easement Amendment and potential acquisition.

**Background**

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**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

County Judge Exec Asst.  
Form Started By: Charlie Crossfield  
Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

08/18/2022 08:52 AM  
Started On: 08/17/2022 03:48 PM

**Commissioners Court - Regular Session**

62.

**Meeting Date:** 08/23/2022

Economic Development

**Submitted For:** Charlie Crossfield

**Submitted By:** Charlie Crossfield, Road Bond

**Department:** Road Bond

**Agenda Category:** Executive Session

**Information**

**Agenda Item**

Discussion regarding economic development negotiations pursuant to Texas Government Code, Section 551.087:  
Business prospect(s) that may locate or expand within Williamson County.

- a) Project Red Hot Chili Pepper
- b) Project Flex Power
- c) Project Pearson Ranch
- d) Project Fittipaldi
- e) Project Venture
- f) Project 007
- g) Project Acropolis
- h) Project Crystal Lagoon
- i) Project Phantom
- j) Project World
- k) Project Mellencamp

**Background**

**Fiscal Impact**

From/To	Acct No.	Description	Amount
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**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

County Judge Exec Asst.

Form Started By: Charlie Crossfield

Final Approval Date: 08/18/2022

**Reviewed By**

Becky Pruitt

**Date**

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