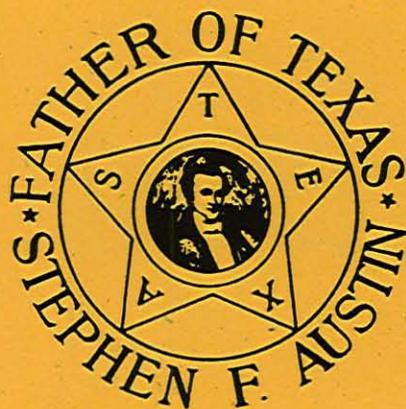


Austin County, Texas

Comprehensive Annual Financial Report



For The Fiscal Year Ended September 30, 2008

AUSTIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2008

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

Betty Jez
County Auditor

AUSTIN COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2008

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Introductory Section

Austin County Auditor

Betty Jez, Auditor

One East Main, Bellville, Texas 77418

(979) 865-5911, Ext. 2243 / Fax (979) 865-5179 / bjez@austincounty.com

April 27, 2009

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

Vernon's Texas Statutes and Codes Annotated, Local Government Code Title 4, Subchapter B, Section 114.025 require this annual report. Pursuant to those requirements, the auditor's office issues this comprehensive annual financial report of Austin County for the fiscal year ending September 30, 2008.

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

Rutledge Crain & Company, PC, a professional corporation of licensed certified public accountants, have audited Austin County's financial statements. The goal of this independent audit is to provide reasonable assurance that the financial statements of Austin County for the fiscal year ending September 30, 2008, are free of material misstatement. The independent audit involved examining on test basis evidence used and significant estimates made by management. The independent audit evaluated the overall financial principles used in our presentation. The independent auditors concluded after examination that there is a reasonable basis for rendering an unqualified opinion that Austin County's financial statements for FY 2007 – 2008 are fairly represented in conformity with GAAP. The independent auditors' report is submitted as the first component of this annual financial report.

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

Profile of the Government

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

Austin County is some 50 miles west of the population center of City of Houston in Harris County, thus making Austin County a clear target for suburban growth as the residential and commercial boundaries of Houston and Harris County grow in all directions. In 2008, the County had an estimated population of some 26,610 people.

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

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

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

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

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

Traditionally the budget and commensurate tax rate are adopted simultaneously. Department heads and elected officers can request fund transfers within their departments. Those requests, and those between departments, require approval of the commissioners court. Budget-to-actual fund comparisons are included in this report with respect to each individual governmental fund for which there is an approved budget appropriation. For the General Fund, this comparison is presented on Pages 52 and 53, and for Road and Bridge Special Revenue on Page 54 contained in the required supplementary information. For government funds with appropriated annual budgets other than the General Fund and the Road and Bridge Fund, comparisons are presented in the non-major governmental fund section of this report beginning on Page 62.

Factors Affecting Financial Condition

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

Local Economy - As indicated statewide, Austin County's economy has slowed but is still growing in all residential and commercial areas. The Wal-Mart Distribution Center has 1,000 employees and BAE has expanded to meet military contracts with approximately 1,200 employees. The Wal-Mart Supercenter in Sealy has approximately 150 full time and 54 part time employees. The City of Sealy and Austin County have experienced large net sales tax increases. Another manufacturer Blencor Inc. will begin construction to process frozen vegetables, near the Wal-Mart Distribution Center.

Major initiatives include State Highway 36 safety expansion to 4 lanes and Interstate 10 and State Highway 36 improvements. A lack of TXDOT funds has delayed construction. In addition, many courthouse facility improvements have continued; including the renovation of the former Tax Collection Office for Texas AgriLife with a meeting room and offices.

Long-Term Financial Planning - Austin County faces continuing and increasing challenges and opportunities in the 2008-2009 fiscal year, for maintenance, insurance and payroll expenses. With continued use of adjoining county jail facilities in Colorado County and Burleson County, and an increasing inmate population, Austin County will continue to monitor the cost effectiveness of a new jail facility. The approval of a \$6 million bond by voters will be used for road and bridge improvements as well as drainage maintenance in the precincts.

Appraisals of real and personal property in 2008-2009 may stabilize as the real estate market begins to level off. However, there has been no dramatic decrease in real estate sales, but U.S. Steel (formerly Bellville Tube) has closed its facility and laid off over 160 employees.

Tax Increment Zone (TIRZ) No. 2 was created as a funding mechanism with the City of Sealy for a housing subdivision off FM 2187. By this partnership, the County pledges a portion of its tax collections on property within the zone. The Las Damas Management District was approved by voters in North Austin County. Plans include a vineyard, winery, and lodging. The second phase includes residential construction. A hearing for the proposed Tax Increment Reinvestment Zone (TIRZ) #1, Austin County, will be held in June 2009.

Cash management policies and practices - Cash temporarily idle during the year was invested in fully insured or collateralized demand deposits or Texas Local Government Investment Pool. Interest rates on demand deposits are governed by the county depository contract, which is renewed for four additional years. Interest rates continue to decline, thus decreasing county revenue.

The county's investment policy is to minimize credit and market risks while maintaining a competitive yield on its interest-bearing accounts.

Risk management - The county continues to work with Texas Association of Counties to minimize employee injuries and subsequent return to work delays. The county is exposed to a variety of accidental losses and has established a plan that attempts to minimize losses and control risk throughout all departments. The county has a risk manager who monitors the risks for all departments and recommends policy changes so the county can minimize losses. The county continues to benefit through direct savings of insurance premiums as well as a reduction in employees' lost time as a result of on-the-job injuries.

The primary tool for risk management in Austin County to date is the purchase of insurance policies from commercial insurers that carry a substantial deductible amount. The use of large deductible

clauses helps lower the cost of insurance while still giving the county adequate coverage in the event of loss.

The County maintains self-insurance to cover its health insurance cost and pays premiums to fully insure claims that exceed a certain limit.

Pensions and Post-Employment Benefits - Austin County provides retirement and death benefits for all full-time eligible employees through a non-traditional joint contribution plan administered by Texas County and District Retirement System, (TCDRS), an agent multiple-employer public employees retirement system.

Austin County employees contributed \$390,286 to the TCDRS system in fiscal year 2007 - 2008, while the county itself contributed \$448,347 during the same period.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Austin County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2007. This was the sixth consecutive year that the county has received this prestigious award. In order to be awarded a Certificate of Achievement, the county published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

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

Respectfully submitted,

Betty Jez, Auditor
Austin County, Texas

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Austin County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2007

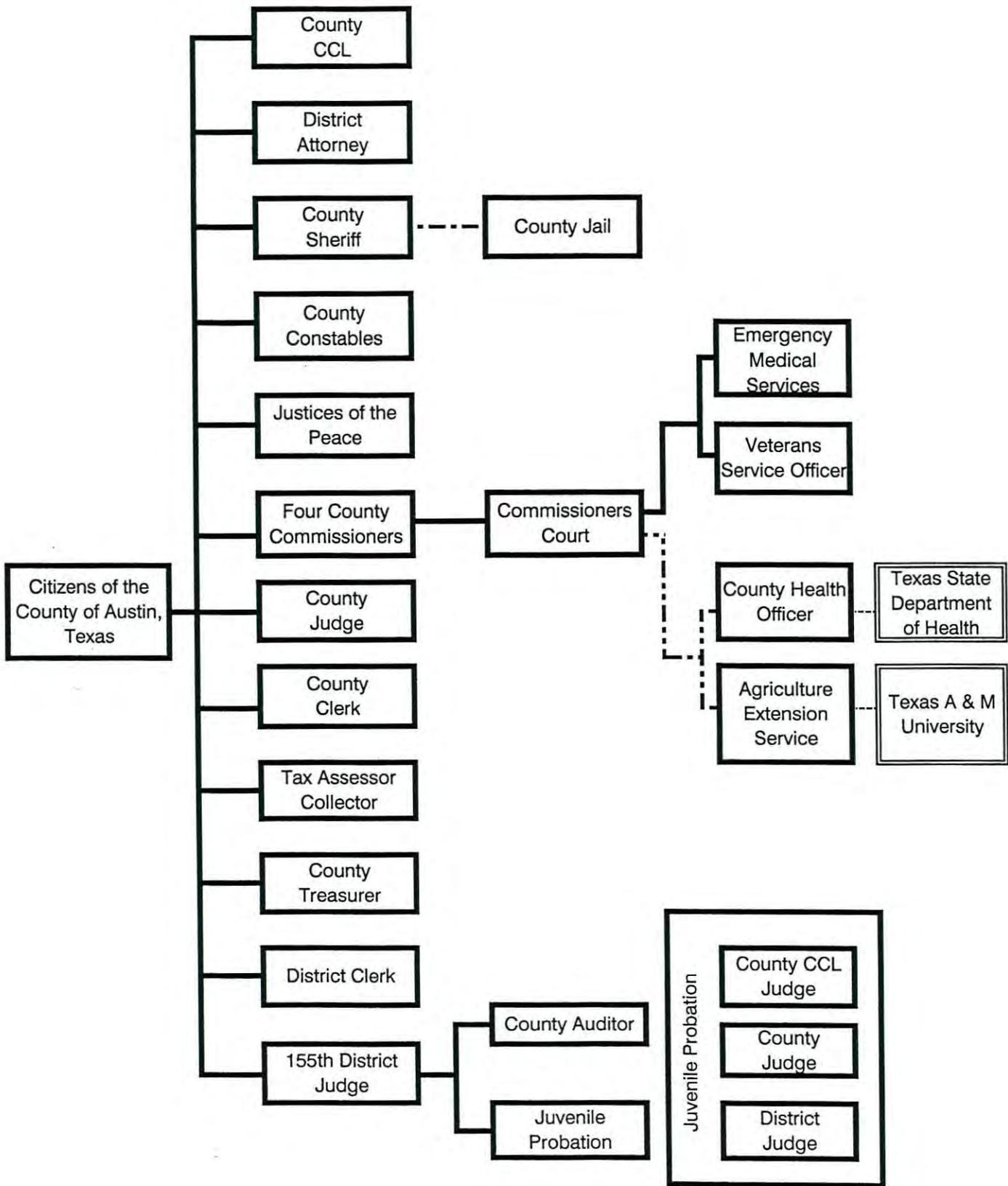
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

Austin County, Texas
 Organizational Chart
 September 30, 2008



AUSTIN COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2008

COMMISSIONERS COURT:

Carolyn Bilski
David Ottmer
Robert Rinn
Randy Reichardt
David Hubenak

County Judge
Commissioner, Pct. 1
Commissioner, Pct. 2
Commissioner, Pct. 3
Commissioner, Pct. 4

JUDICIAL & LEGAL:

Dan Beck
Travis Koehn
Dan Leedy
Richard Yancey
Thomas Richter
Cheryl Kollatschny
Dennis King

Judge, 155th District Court
District Attorney
County Court at Law
Justice of the Peace #1
Justice of the Peace #2
Justice of the Peace #3
Justice of the Peace #4

LAW ENFORCEMENT:

Dewayne Burger
Robert Burger
David Schulz
Leon Kollatschny
Sammy Miller
Melissa Weiss **

Sheriff
Constable, Pct. #1
Constable, Pct. #2
Constable, Pct. #3
Constable, Pct. #4
Chief Juvenile Probation Officer

FINANCIAL ADMINISTRATION:

Janice Kokemor
Cathleen Frank
Betty Jez **

Tax Assessor-Collector
County Treasurer
County Auditor

RECORDING OFFICIALS:

Sue Murphy
Carrie Gregor

District Clerk
County Clerk

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

Financial Section

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

Independent Auditors' Report on Financial Statements

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Austin County, Texas as of and for the year ended September 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Austin County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Austin County, Texas as of September 30, 2008, and the respective changes in financial position and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and budgetary comparison schedules on pages 15 to 21 and pages 52 to 54, identified as Required Supplementary Information in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

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

Rutledge Crain & Company, PC

April 14, 2009

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Austin County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2008. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 – 4 of this report.

Financial Highlights

- ❖ The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2008, by \$29,273,072 (net assets). Of this amount, \$6,934,438 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizen's and creditors.
- ❖ The unreserved portion of the General Fund balance at the end of the year was \$3,642,046 or 38.8% of total General Fund Expenditures.
- ❖ The County's governmental funds reported combined ending fund balances of \$9,696,398, a decrease of \$221,021 in comparison to the previous year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements; and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

The government-wide financial statements can be found on pages 24-25 of this report.

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

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

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

The County maintains 36 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Road & Bridge Fund, and the Certificates of Obligation Series 2007 Capital Projects Fund, all of which are considered to be major funds. Data from the other 33 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

Government-wide Financial Analysis

At the end of fiscal year 2008, the County's net assets (assets exceeding liabilities) totaled \$29,273,072. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).

Net Assets. The largest portion of the County's net assets, \$19,128,838 or 65.34%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$3,209,796, or 10.97%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$6,934,438 or 23.69%, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
 Condensed Statement of Net Assets

	<u>9/30/08</u>	<u>9/30/07</u>
Current and other assets	\$ 15,912,749	\$ 15,309,674
Capital Assets	<u>22,196,637</u>	<u>22,978,170</u>
Total Assets	<u>38,109,386</u>	<u>38,287,844</u>
Long term liabilities	6,103,742	6,246,223
Other Liabilities	<u>2,732,572</u>	<u>2,305,961</u>
Total Liabilities	<u>8,836,314</u>	<u>8,552,184</u>
Net Assets:		
Invested in capital assets net of related debt	19,128,838	21,746,870
Restricted for debt service	252,128	504,654
Restricted for capital projects	2,957,668	63,438
Unrestricted	<u>6,934,438</u>	<u>7,402,281</u>
Total Net Assets	<u>\$ 29,273,072</u>	<u>\$ 29,717,243</u>

Changes in Net Assets. The net assets of the County decreased for the fiscal year ended September 30, 2008. The County's assets decreased by \$444,171 from the prior year. This was a decline over the previous year as detailed in Table 2. Revenues were less than expenses for Fiscal 2007.

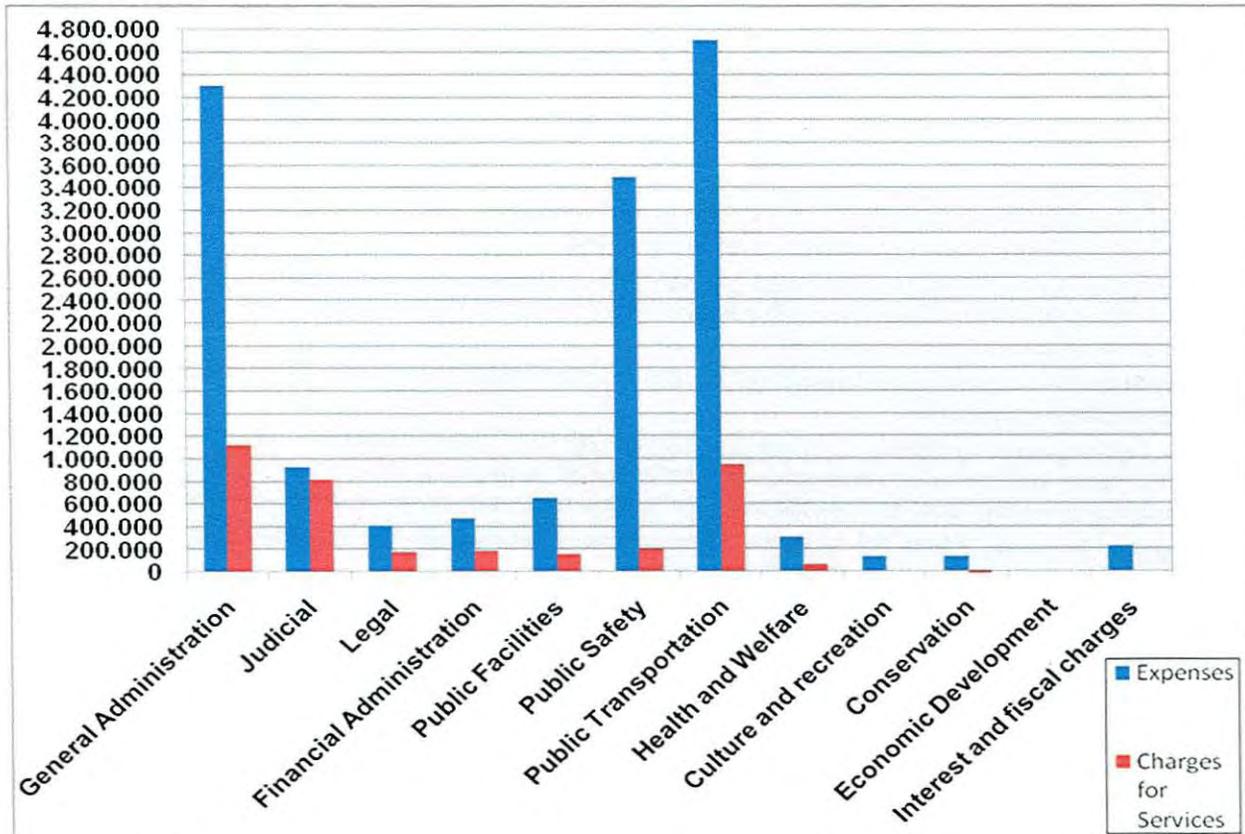
Table 2
 Changes in Net Assets

	9/30/08	9/30/07
Program Revenues:		
Charges for services	\$ 3,675,594	\$ 3,495,964
Operating grants and contributions	397,792	355,390
Capital grants and contributions	133,953	580,158
General Revenues		
Taxes	10,581,955	9,663,458
Unrestricted Investment Earnings	378,123	473,979
Miscellaneous	123,551	71,843
Total Revenues	<u>15,290,968</u>	<u>14,640,792</u>
Expenses:		
General Administration	4,308,010	4,371,988
Judicial	921,297	840,482
Legal	401,897	367,941
Financial Administration	463,591	430,623
Public Facilities	645,826	537,794
Public Safety	3,499,288	3,129,626
Public Transportation	4,705,601	3,572,972
Health and Welfare	303,779	387,118
Culture and Recreation	131,199	282,083
Conservation	124,156	111,511
Economic Development	6,472	4,660
Interest and fiscal charges	224,023	112,008
Total Expenses	<u>15,735,139</u>	<u>14,148,806</u>
Increase (Decrease) in net assets	(444,171)	491,986
Net Assets – Beginning	<u>29,717,243</u>	<u>29,225,257</u>
Net Assets – Ending	<u>\$ 29,273,072</u>	<u>\$ 29,717,243</u>

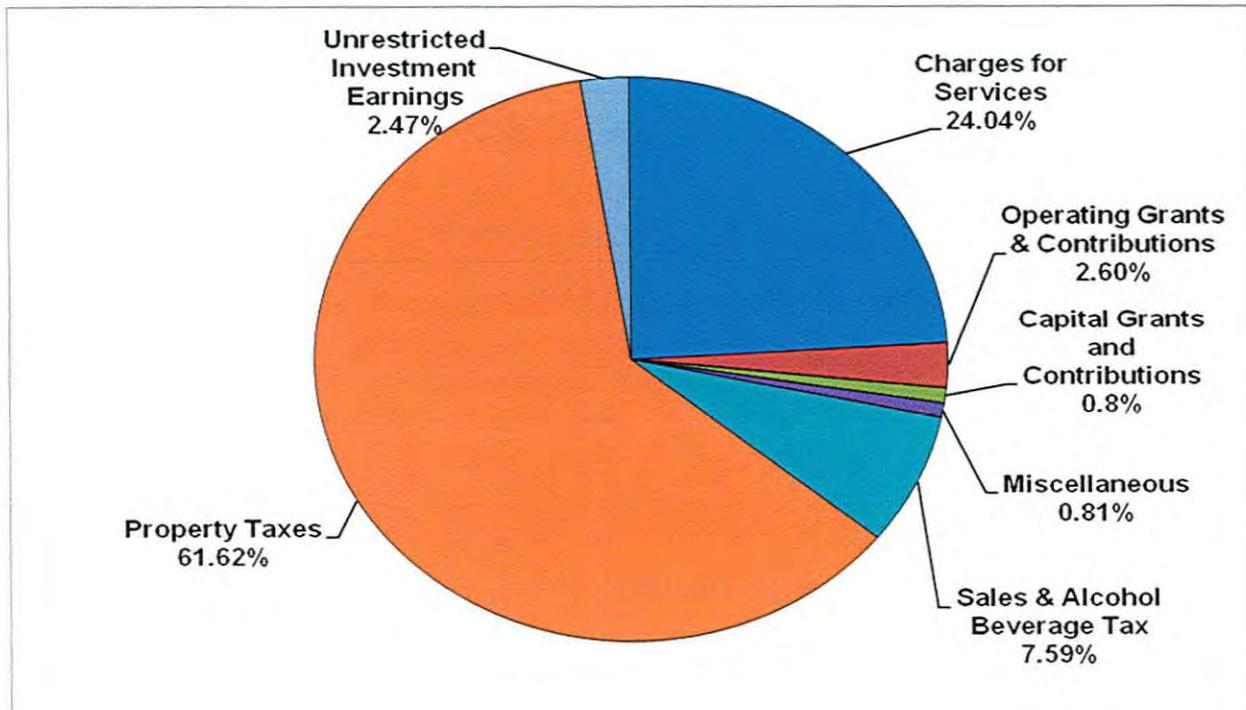
Austin County's net assets decreased by \$444,171. A key element of this decrease is as follows:

- Even though revenues increased by over \$650,000, expenses increased by over \$1,600,000 mainly due to increases in expenditures for public transportation and the cost of interest and fiscal charges.

Expenses and Program Revenues



Revenues by Source



Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$9,696,398, a decrease of \$221,021 from 2007.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, the General Fund unreserved fund balance was \$3,642,046. The fund balance increased by \$791,841 during the current fiscal year. The key factors of the increase are increases in revenue collections.

At the end of the current fiscal year, the Road and Bridge Fund unreserved fund balance was \$1,099,691, an increase of \$170,697. Other Governmental Funds had an increase of \$189,060 to \$2,088,224 due primarily to decreases in the amount reserved for debt service.

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

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

During the year there was a \$539,186 decrease in appropriations between the final amended budget and actual budget. Following are the main components of the decrease:

- \$170,988 decrease from budgeted expenditures in Other of which the majority was budgeted right of way acquisition that was not expended.
- \$57,583 decrease from budgeted expenditures in Capital Outlays of which the majority was budgeted major repairs that were not expended.
- \$49,168 decrease from budgeted expenditures in Tax Assessor Collector of which the majority was part time salary that was not needed and election supplies and personnel that was less than expected.
- \$47,997 decrease from budgeted expenditures in County Clerk's Office of which the majority was budgeted record management monies that were not expended.
- \$35,384 decrease from budgeted expenditures in Courthouse and Associate Buildings of which the majority was budgeted repairs and replacements that were not expended.
- \$31,529 decrease from budgeted expenditures in County Judge's Office of which the majority was savings in salary line items and contract environmental inspections due to current staff performing the tasks.
- \$30,662 decrease from budgeted expenditures in District Clerk's Office of which the majority was savings in salary line items and related expenses due to working short staffed.

The decrease in actual expenditures from budgeted expenditures resulted in \$888,627 excess of revenues over expenditures.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2008, amounts to \$22,196,637 (net of accumulated depreciation). The investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

Table 3
 Capital Assets at Year End
 Net of Accumulated Depreciation

	2008	2007
Land	\$ 142,040	\$ 142,040
Buildings	1,239,586	1,478,617
Machinery & Equipment	3,435,293	2,709,249
Infrastructure	17,284,036	18,574,680
Construction in Progress	95,682	73,584
	<u>\$ 22,196,637</u>	<u>\$ 22,978,170</u>

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

Debt Administration. From time to time Austin County issues short term tax notes payable and capital lease obligations to finance equipment purchases in the General Fund and Road & Bridge Fund. The County's tax notes payable decreased by \$140,000, to \$470,000. Capital lease obligations increased (net of payments) by \$91,520. Compensated absences increased by \$45,101 due to continuing staffing shortages.

Table 4
 Outstanding Debt at Year End

Type of Debt	2008	2007
Notes Payable	\$ 470,000	\$ 610,000
Bonds Payable	4,825,000	5,000,000
Leases Payable	639,236	547,716
Compensated Absences	169,506	124,405
Total	\$ 6,103,742	\$ 6,282,121

Tax supported outstanding debt decreased slightly due to a combination of payment of current outstanding debt new capital leases for the current year.-

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

Economic Factors and Next Year's Budgets and Rates

The Austin County economy remains relatively stable compared to the national economy. Austin County's unemployment rate is currently 5.7%, which is well below the state (6.5%) and national (6.8%) average. Austin County decreased the ad valorem tax rate of .4886 per \$100 valuation to .4796 per \$100 valuation. Overall tax revenues are expected to increase due to the large increase of taxable value. Economic development initiatives are in progress and there is interest in Austin County due to its central location between Austin, Houston, and San Antonio, Texas.

In FY2009 General Fund revenues and expenditures are budgeted to increase by 5.94% and 5.57%, respectively over FY2008 estimated revenues and expenditures, to enable much needed salary and benefit augmentation.

Requests for Information

This financial report is designed to provide a general overview of Austin County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, One East Main, Bellville, Texas 77418.

Basic Financial Statements

AUSTIN COUNTY, TEXASSTATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 10,739,804
Investments	843,030
Receivables (net of allowances for uncollectibles):	
Taxes	481,674
Fines	3,471,675
Accounts receivable	26,273
Intergovernmental	283,082
Deferred charges	67,211
Capital assets (net of accumulated depreciation)	
Land	142,040
Buildings	1,379,106
Machinery and equipment	3,435,293
Infrastructure	17,144,515
Construction in progress	95,683
Total Assets	<u>38,109,386</u>
LIABILITIES	
Accounts payable	340,465
Accrued liabilities	245,278
Due to other governments	2,146,829
Noncurrent liabilities:	
Due within one year	717,400
Due in more than one year	5,386,342
Total Liabilities	<u>8,836,314</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	19,128,838
Restricted For:	
Debt Service	252,128
Capital Projects	2,957,668
Unrestricted	6,934,438
Total Net Assets	<u>\$ 29,273,072</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 4,308,010	\$ 1,120,094	\$ 35,576	\$ 200	\$ (3,152,140)
<i>Judicial</i>	921,297	821,143	94,221	--	(5,933)
<i>Legal</i>	401,897	176,966	11,210	--	(213,721)
<i>Financial administration</i>	463,591	186,439	--	--	(277,152)
<i>Public facilities</i>	645,826	149,391	1,600	--	(494,835)
<i>Public safety</i>	3,499,288	208,269	98,809	94,349	(3,097,861)
<i>Public transportation</i>	4,705,601	950,882	31,034	29,423	(3,694,262)
<i>Health and welfare</i>	303,779	61,430	113,098	9,981	(119,270)
<i>Culture and recreation</i>	131,199	--	12,244	--	(118,955)
<i>Conservation</i>	124,156	980	--	--	(123,176)
<i>Economic development</i>	6,472	--	--	--	(6,472)
<i>Interest and fiscal charges</i>	224,023	--	--	--	(224,023)
Total expenses	<u>15,735,139</u>	<u>3,675,594</u>	<u>397,792</u>	<u>133,953</u>	<u>(11,527,800)</u>
Total Primary Government	\$ <u>15,735,139</u>	\$ <u>3,675,594</u>	\$ <u>397,792</u>	\$ <u>133,953</u>	<u>(11,527,800)</u>
General Revenues:					
<i>Property Taxes</i>					9,421,620
<i>Sales Taxes</i>					1,149,107
<i>Alcoholic Beverage Taxes</i>					11,228
<i>Miscellaneous</i>					123,551
<i>Unrestricted Investment Earnings</i>					378,123
Total General Revenues					<u>11,083,629</u>
Change in Net Assets					(444,171)
Net Assets - Beginning					29,717,243
Net Assets - Ending					<u>\$ 29,273,072</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2008

	<u>General Fund</u>	<u>Certificates of Obligation Series 2007</u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ 2,915,261	\$ 2,866,437
<i>Investments</i>	596,339	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	322,350	--
<i>Fines</i>	3,471,675	--
<i>Accounts receivable</i>	26,273	--
<i>Intergovernmental</i>	218,294	--
<i>Due from other funds</i>	75,658	--
Total Assets	<u>\$ 7,625,850</u>	<u>\$ 2,866,437</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 50,383	\$ --
<i>Accrued liabilities</i>	172,413	--
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	2,146,829	--
<i>Deferred revenue</i>	1,614,179	--
Total Liabilities	<u>3,983,804</u>	<u>--</u>
Fund balances:		
Reserved for:		
<i>Debt service</i>	--	--
Unreserved, reported in:		
<i>General fund</i>	3,642,046	--
<i>Special revenue funds</i>	--	--
<i>Capital project funds</i>	--	2,866,437
Total fund balances	<u>3,642,046</u>	<u>2,866,437</u>
Total Liabilities and Fund Balances	<u>\$ 7,625,850</u>	<u>\$ 2,866,437</u>

The accompanying notes are an integral part of this statement.

<u>Road and Bridge</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 998,505	\$ 2,203,301	\$ 8,983,504
123,294	--	719,633
59,458	99,866	481,674
--	--	3,471,675
--	--	26,273
--	64,788	283,082
--	--	75,658
<u>\$ 1,181,257</u>	<u>\$ 2,367,955</u>	<u>\$ 14,041,499</u>
\$ 1,033	\$ 114,097	\$ 165,513
27,292	364	200,069
--	75,658	75,658
--	--	2,146,829
53,241	89,612	1,757,032
<u>81,566</u>	<u>279,731</u>	<u>4,345,101</u>
--	226,925	226,925
--	--	3,642,046
1,099,691	1,770,068	2,869,759
--	91,231	2,957,668
<u>1,099,691</u>	<u>2,088,224</u>	<u>9,696,398</u>
<u>\$ 1,181,257</u>	<u>\$ 2,367,955</u>	<u>\$ 14,041,499</u>

AUSTIN COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008*

Total fund balances - governmental funds balance sheet	\$ 9,696,398
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	22,196,637
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	432,187
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	1,704,745
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,825,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(639,236)
Payables for bond interest which are not due in the current period are not reported in the funds.	(45,209)
Payables for notes which are not due in the current period are not reported in the funds.	(470,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(169,506)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	67,212
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>1,324,844</u>
Net assets of governmental activities - statement of net assets	<u>\$ 29,273,072</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Certificates of Obligation Series 2007
Revenues:		
<i>Taxes</i>	\$ 7,447,414	\$ --
<i>Licenses and permits</i>	70,405	--
<i>Intergovernmental</i>	203,418	--
<i>Charges for services</i>	628,828	--
<i>Fees and commissions</i>	1,363,510	--
<i>Fines</i>	52,265	--
<i>Interest</i>	171,684	103,660
<i>Miscellaneous</i>	332,275	--
Total revenues	<u>10,269,799</u>	<u>103,660</u>
Expenditures:		
Current:		
<i>General administration</i>	3,758,797	504,161
<i>Judicial</i>	832,903	--
<i>Legal</i>	236,576	--
<i>Financial administration</i>	419,958	--
<i>Public facilities</i>	596,268	150,141
<i>Public safety</i>	3,213,611	59,867
<i>Public transportation</i>	--	762,110
<i>Health and welfare</i>	101,956	--
<i>Culture and recreation</i>	103,763	--
<i>Conservation</i>	124,358	--
<i>Economic development</i>	--	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>9,388,190</u>	<u>1,476,279</u>
Excess (deficiency) of revenues over (under) expenditures	881,609	(1,372,619)
Other financing sources (uses):		
<i>Transfers in</i>	38,582	--
<i>Transfers out</i>	(128,350)	--
<i>Capital leases</i>	--	--
Total other financing sources (uses)	<u>(89,768)</u>	<u>--</u>
Net change in fund balances	791,841	(1,372,619)
Fund balances, October 1	2,850,205	4,239,056
Fund balances, September 30	<u><u>\$ 3,642,046</u></u>	<u><u>\$ 2,866,437</u></u>

The accompanying notes are an integral part of this statement.

Road and Bridge	Other Governmental Funds	Total Governmental Funds
\$ 1,174,439	\$ 1,973,808	\$ 10,595,661
787,198	21,102	878,705
--	27,555	230,973
--	--	628,828
--	--	1,363,510
135,098	--	187,363
37,571	65,208	378,123
13,030	599,678	944,983
<u>2,147,336</u>	<u>2,687,351</u>	<u>15,208,146</u>
465,468	264,078	4,992,504
--	78,679	911,582
--	162,781	399,357
--	--	419,958
--	--	746,409
--	191,120	3,464,598
1,756,095	1,120,038	3,638,243
--	173,484	275,440
--	20,137	123,900
--	--	124,358
--	6,472	6,472
--	315,000	315,000
--	256,270	256,270
<u>2,221,563</u>	<u>2,588,059</u>	<u>15,674,091</u>
(74,227)	99,292	(465,945)
--	401,012	439,594
--	(311,244)	(439,594)
244,924	--	244,924
<u>244,924</u>	<u>89,768</u>	<u>244,924</u>
170,697	189,060	(221,021)
928,994	1,899,164	9,917,419
<u>\$ 1,099,691</u>	<u>\$ 2,088,224</u>	<u>\$ 9,696,398</u>

AUSTIN COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Net change in fund balances - total governmental funds	\$ (221,021)
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,560,263
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,331,457)
The gain or loss on the sale of capital assets is not reported in the funds.	(39,762)
Donations of capital assets increase net assets in the SOA but not in the funds.	29,423
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(13,706)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(19,483)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	315,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	155,404
(Increase) decrease in accrued interest from beginning of period to end of period.	37,354
The net revenue (expense) of internal service funds is reported with governmental activities.	270,079
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(45,102)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	108,868
Bond premiums are reported in the funds but not in the SOA.	(5,107)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(244,924)</u>
Change in net assets of governmental activities - statement of activities	<u>\$ (444,171)</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS

STATEMENT OF NET ASSETS

INTERNAL SERVICE FUND

SEPTEMBER 30, 2008

	Nonmajor Internal Service Fund
	Self Insurance
ASSETS	
Current Assets:	
<i>Cash and cash equivalents</i>	\$ 1,756,302
<i>Investments</i>	123,397
Total Assets	<u>1,879,699</u>
LIABILITIES	
Current Liabilities:	
<i>Accounts payable</i>	174,954
Total Liabilities	<u>174,954</u>
NET ASSETS	
<i>Unrestricted</i>	1,704,745
Total Net Assets	<u>\$ 1,704,745</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Nonmajor Internal Service Fund
	Self Insurance
OPERATING REVENUES:	
<i>Charges for services</i>	\$ 1,566,304
<i>Reinsurance</i>	89,031
Total Operating Revenues	<u>1,655,335</u>
OPERATING EXPENSES:	
<i>Claims paid</i>	1,084,949
<i>Administrative fees</i>	338,132
Total Operating Expenses	<u>1,423,081</u>
Operating Income (Loss)	<u>232,254</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Interest revenue</i>	<u>37,825</u>
Total Non-operating Revenues (Expenses)	<u>37,825</u>
Change in net assets	270,079
Total net assets, October 1	1,434,666
Total net assets, September 30	<u>\$ 1,704,745</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Nonmajor Internal Service Fund Self Insurance
Cash Flows from Operating Activities:	
<i>Interfund services provided</i>	\$ 1,693,160
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(1,345,497)
Net Cash Provided (Used) by Operating Activities	<u>347,663</u>
Net Increase (Decrease) in Cash and Cash Equivalents	347,663
Cash and Cash Equivalents at Beginning of Year	1,532,036
Cash and Cash Equivalents at End of Year	<u>\$ 1,879,699</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 270,079
Change in Assets and Liabilities:	
<i>Increase (Decrease) in Accounts Payable</i>	77,584
Total Adjustments	<u>77,584</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 347,663</u>
Reconciliation to Balance Sheet:	
Cash	\$ 1,756,302
Cash Equivalents Included in Investments	123,397
Cash and Cash Equivalents at End of Year	<u>\$ 1,879,699</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2008

	<u>Agency Funds</u>
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,806,805
<i>Intergovernmental receivable</i>	28,411
<i>Due from other funds</i>	3,253
Total Assets	<u>\$ 1,838,469</u>
LIABILITIES	
<i>Due to other funds</i>	\$ 3,253
<i>Due to other governments</i>	568,785
<i>Due to others</i>	1,266,431
Total Liabilities	<u>\$ 1,838,469</u>

The accompanying notes are an integral part of this statement.

AUSTIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended September 30, 2008

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary fund. Fiduciary fund financial statements consist of agency funds only which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

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

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Fines and permits, and miscellaneous revenues are not susceptible to accrual because, generally, they are not measurable until received in cash.

The County reports the following major governmental funds:

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

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

The *Certificate of Obligation, Series 2007 Capital Projects Fund* accounts for construction projects and capital acquisition from the proceeds of this bond issue.

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Insurance Internal Service fund are charges to other funds. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

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

2. Receivables and payables

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

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

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

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

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

3. Capital assets

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

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

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

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

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

4. Compensated absences

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

5. Long-term obligations

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

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

6. Fund equity

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

Debt Service Fund	
Reserved for debt service	<u>\$226,925</u>

AUSTIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2008

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$12,546,609, and the bank balance was \$10,443,948. All of the bank balance was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the County's name.

Investments

As of September 30, 2008, the County had the following investments:

Investment type	Rating*	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$843,030	1
Total Fair Value		\$843,030	

* Standard and Poors

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

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

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

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

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

TexPool is an external investment pool and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2008 the fair value of the position in TexPool approximates the fair value of the shares.

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

B. Receivables

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

	General	Road and Bridge	NonMajor and Other	Total
Taxes receivable	\$322,350	\$59,458	\$99,866	\$481,674
Fines receivable	\$5,072,119	\$ --	\$ --	\$5,072,119
Allowance	(1,600,444)	--	--	(1,600,444)
	\$3,471,675	\$ --	\$ --	\$3,471,675
Accounts receivable	\$26,273	\$ --	\$ --	\$26,273
Intergovernmental	\$218,294	\$ --	\$64,788	\$283,082

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

	Unavailable	Unearned	Total
Deferred tax revenue (General Fund)	\$289,333	\$ --	\$289,333
Deferred fine revenue (General Fund)	1,324,846	--	1,324,846
Deferred tax revenue (Road & Bridge Fund)	53,241	--	53,241
Deferred tax revenue (NonMajor Funds)	89,612	--	89,612
Total deferred/unearned revenue for governmental funds	\$1,757,032	\$ --	\$1,757,032

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

C. Capital assets

Capital asset activity for the year ended September 30, 2008:

	Balance 9/30/07	Additions	Retirements	Completed Construction	Balance 9/30/08
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$142,040	\$ --	\$ --	\$ --	\$142,040
Construction in progress	73,584	22,099	--	--	95,683
Total capital assets not being depreciated	<u>215,624</u>	<u>22,099</u>	<u>--</u>	<u>--</u>	<u>237,723</u>
Capital assets, being depreciated:					
Buildings	5,875,652	--	--	--	5,875,652
Infrastructure	71,625,734	150,334	--	--	71,776,068
Machinery and equipment	7,576,723	1,417,254	(109,789)	--	8,884,188
Total capital assets being depreciated	<u>85,078,109</u>	<u>1,567,588</u>	<u>(109,789)</u>	<u>--</u>	<u>86,535,908</u>
Less accumulated depreciation for:					
Buildings	(4,397,035)	(99,510)	--	--	(4,496,545)
Infrastructure	(53,051,054)	(1,580,499)	--	--	(54,631,553)
Machinery and equipment	(4,867,474)	(651,448)	70,026	--	(5,448,896)
Total accumulated depreciation	<u>(62,315,563)</u>	<u>(2,331,457)</u>	<u>70,026</u>	<u>--</u>	<u>(64,576,994)</u>
Total capital assets being depreciated, net	<u>22,762,546</u>	<u>(763,869)</u>	<u>(39,763)</u>	<u>--</u>	<u>21,958,914</u>
Governmental activities capital assets, net	<u>\$22,978,170</u>	<u>(\$741,770)</u>	<u>(\$39,763)</u>	<u>\$ --</u>	<u>\$22,196,637</u>

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

Governmental activities:

General administration	\$101,540
Judicial	4,626
Financial administration	37,435
Public facilities	31,451
Public safety	245,762
Public transportation	1,875,258
Health and welfare	28,339
Culture and recreation	7,046
Total depreciation expense - governmental activities	<u>\$2,331,457</u>

Construction commitments

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

Project	Spent to Date	Remaining Commitment
Information technology	\$95,682	\$640,158

The upgrade is being financed by general revenues.

AUSTIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2008

D. Interfund receivables, payables, and transfers

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

Fund	Receivable	Payable
Major Governmental Funds		
General Fund	\$75,658	\$ --
Total Major Funds	75,658	--
Nonmajor Governmental Funds		
District Clerk Records Management	--	436
CERT Grant	--	8,423
Local Enforcement Equipment		4,248
HHW Education Outreach Collection		595
TEEX Homeland Security Grant	--	61,956
Total Nonmajor Governmental Funds	--	75,658
Total Governmental Funds	75,658	75,658
Agency Funds		
State Fines	3,253	--
Elected Officials	--	3,253
Total Agency Funds	3,253	3,253
	\$78,911	\$78,911

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

AUSTIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2008

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	<u>\$38,582</u>	<u>\$128,350</u>
Total Major Funds	<u>38,582</u>	<u>128,350</u>
Nonmajor Governmental Funds		
County Clerk Records Management	--	27,582
District Clerk Records Management	--	11,000
Indigent Health Care	128,350	--
Debt Service	--	243,504
2003 Tax Anticipation Note	--	29,158
Solid Waste Grant	<u>272,662</u>	<u>--</u>
Total Nonmajor governmental funds	<u>401,012</u>	<u>311,244</u>
Totals	<u><u>\$439,594</u></u>	<u><u>\$439,594</u></u>

Transfers were made from the General Fund to fund Indigent Health Care costs. Transfers were made to the General Fund from the County Clerks Record Management, and the District Clerk Records Management for reimbursement of certain expenses. Transfers were made from the Debt Service Fund and the 2003 Tax Anticipation Note Fund to close these funds to the Certificates of Obligation Series 2007 fund.

E. Long-term debt

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

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/08
General Obligation Debt Issues					
Combination Tax and Revenue					
Certificates of Obligation	\$5,000,000	6/15/07	2/15/22	3.64%	\$4,825,000
Tax Anticipation Note - 2004	875,000	10/1/04	2/15/11	3.64%	<u>470,000</u>
Total General Obligation Debt					<u><u>\$5,295,000</u></u>

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

Annual debt service requirements to maturity for general obligation debt:

Year	Tax Notes Payable		Total
	Principal	Interest	
2009	\$410,000	\$206,393	\$616,393
2010	425,000	189,447	614,447
2011	445,000	171,798	616,798
2012	295,000	156,433	451,433
2013	305,000	143,532	448,532
2014-2018	1,735,000	511,216	2,246,216
2019-2022	1,680,000	137,602	1,817,602
Total	\$5,295,000	\$1,516,421	\$6,811,421

The County leases equipment with a historical cost and accumulated amortization of \$921,352 and \$263,291, respectively, under capital lease arrangements.

Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 09/30/08
Motor grader	\$178,700	10/30/06	10/30/10	5.77%	\$106,995
Motor grader	161,506	4/23/07	4/23/17	4.85%	128,772
Caterpillar 12H motor grader	194,145	2/25/06	2/28/11	5.35%	135,189
Volvo G940 Motor grader	183,299	4/25/08	4/25/11	3.94%	134,736
Ford F450 truck	37,028	1/18/08	1/18/10	6.25%	23,930
Kubota Tractor	26,507	7/01/08	7/01/10	7.50%	17,731
Motor grader	140,167	4/19/04	4/19/14	4.835%	91,883
Total Leases Payable					\$639,236

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

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

Year	Total
2009	\$175,222
2010	174,557
2011	228,713
2012	37,811
2013	37,810
2014 - 2015	<u>77,417</u>
Total payments	731,530
Less imputed interest	<u>(92,294)</u>
Total Capital Lease Obligations	<u><u>\$639,236</u></u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2008, was as follows:

	Balance 09/30/07	Additions	Retirements	Balance 09/30/08	Due Within One Year
Governmental activities:					
Certificates of Obligation	\$5,000,000	\$ --	(\$175,000)	\$4,825,000	\$255,000
Notes payable	610,000	--	(140,000)	470,000	150,000
Capital lease obligations	547,716	246,924	(155,404)	639,236	142,894
Compensated absences	124,405	169,506	(124,405)	169,506	169,506
Governmental activity Long-Term Liabilities	<u>\$6,282,121</u>	<u>\$416,430</u>	<u>(\$594,809)</u>	<u>\$6,103,742</u>	<u>\$717,400</u>

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

III. OTHER INFORMATION

A. Risk management

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

The County uses a medical self-insurance fund to pay medical claims of the County employees and their covered dependents and to minimize the total cost of annual medical insurance to the County. Medical claims in any one year exceeding \$60,000 per covered individual, or, approximately \$1,300,000 in the aggregate for the group are covered through a private insurance carrier. Additionally, life insurance policy premiums for each employee are paid through the fund. The self-insurance fund is funded by charges to other funds and charges to employees for extended benefits at their option. The County does not believe that there are material claims incurred but not reported as of September 30, 2008.

AUSTIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2008

	<u>2008</u>	<u>2007</u>
Claims payable beginning of year	\$97,370	\$112,312
Claims incurred	1,084,949	989,390
Payment on claims	<u>(1,007,365)</u>	<u>(1,004,332)</u>
Claims payable end of year	<u>\$174,954</u>	<u>\$97,370</u>

B. Employee Retirement Systems and Pension Plans

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 574 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

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

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.18% for the months of the accounting year in 2007 and 7.62% for the months of the accounting year in 2008.

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

3. Annual Pension Cost

For the County's accounting year ended September 30, 2008, the annual pension cost for the TCDRS plan for its employees was \$448,347 and the actual contributions were \$448,347.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

the actuarial valuations as of December 31, 2006, the basis for determining the contribution rates for fiscal year 2008. The December 31, 2007 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/05	12/31/06	12/31/07
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	15	15
Actuarial valuation method	Long-term appreciation with adjustment	SAF: 10-yr smoothed value. ESF: Fund Value	SAF: 10-yr smoothed value. ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.50%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	9/30/06	9/30/07	9/30/08
Annual Pension Cost (APC)	\$371,514	\$422,552	\$448,347
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

Actuarial Valuation Information

Actuarial valuation date	12/31/05	12/31/06	12/31/07
Actuarial value of assets	\$11,321,601	\$12,284,563	\$13,387,292
Actuarial Accrued Liability (AAL)	\$12,800,797	\$13,341,997	\$14,414,894
Unfunded AAL (UAAL)	\$1,479,196	\$1,057,434	\$1,027,602
Funded Ratio	88.44%	92.07%	92.87%
Annual Covered Payroll (actuarial)	\$4,051,566	\$4,316,141	\$5,176,615
UAAL as a Percentage of Covered Payroll	36.51%	24.50%	19.85%

C. Concentrations of Credit Risk

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

AUSTIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2008

D. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. As of September 30, 2008, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

The County executed a contractual agreement dated July 17, 2006, with the State of Texas to acquire right of way for expansion of a State highway. This agreement obligated the County to contribute \$548,036 in incremental payments to the State reflecting 10% of the total estimated right of way acquisition costs for the project. The County is obligated to make additional payments as follows:

October 15, 2008 \$48,036

E. Restatement

Prior year financial statements have been restated to reflect corrections to capital leases. The effect on the basic financial statements for the year ended September 30, 2007 follows:

	As Reported 9/30/07	Restatement	As Restated 9/30/07
Government Wide:			
Assets	\$38,287,844	\$17,481	\$38,305,325
Liabilities	\$8,552,184	\$35,898	\$8,588,082
Net Assets	29,735,660	(18,417)	29,717,243
Net change in fund balances	510,403	(18,417)	491,986

Required Supplementary Information

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

AUSTIN COUNTY, TEXAS

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT B-1

Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 7,191,542	\$ 7,228,792	\$ 7,447,414	\$ 218,622
Licenses and permits	58,000	58,000	70,405	12,405
Intergovernmental	144,465	210,177	203,418	(6,759)
Charges for services	518,000	518,000	628,828	110,828
Fees and commissions	1,302,322	1,360,484	1,363,510	3,026
Fines	40,000	40,000	52,265	12,265
Interest	214,000	214,000	171,684	(42,316)
Miscellaneous	256,020	362,044	332,275	(29,769)
Total revenues	9,724,349	9,991,497	10,269,799	278,302
Expenditures:				
Current:				
General Administration				
County Judge	453,780	459,314	427,785	31,529
Veteran's Service Office	6,170	6,676	6,675	1
Human Resources	2,500	6,420	4,868	1,552
County Clerk	304,173	314,612	266,615	47,997
Other	2,055,168	2,060,246	1,889,258	170,988
Emergency Medical Service	1,178,679	1,180,985	1,163,596	17,389
Total General Administration	4,000,470	4,028,253	3,758,797	269,456
Judicial				
District Judge	18,252	18,252	17,990	262
County Court at Law	199,813	199,860	200,662	(802)
District Clerk	143,300	150,899	120,237	30,662
County, District, Justice, Juvenile Courts	217,741	221,657	197,390	24,267
Justice of the Peace Number One	78,880	78,909	79,145	(236)
Justice of the Peace Number Two	20,303	20,569	20,796	(227)
Justice of the Peace Number Three	105,811	106,019	103,893	2,126
Justice of the Peace Number Four	93,439	93,515	92,790	725
Total Judicial	877,539	889,680	832,903	56,777
Legal				
Criminal District Attorney	236,546	238,146	236,576	1,570
Total Legal	236,546	238,146	236,576	1,570
Financial Administration				
County Auditor	141,029	141,192	133,071	8,121
County Treasurer	62,121	62,139	60,100	2,039
Tax Assessor Collector	235,020	275,955	226,787	49,168
Total Financial Administration	438,170	479,286	419,958	59,328
Public Facilities				
County Courthouse and Buildings	326,451	321,965	286,581	35,384
Capital repairs	336,850	336,849	279,266	57,583
Wendt Street Building	37,875	37,875	30,421	7,454
Total Public Facilities	701,176	696,689	596,268	100,421

AUSTIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Safety</i>				
<i>Sheriff</i>	\$ 1,934,336	\$ 2,096,723	\$ 2,109,922	\$ (13,199)
<i>County Jail</i>	886,115	956,535	933,207	23,328
<i>Constable Precinct Number One</i>	14,206	14,206	14,113	93
<i>Constable Precinct Number Two</i>	15,407	17,607	16,981	626
<i>Constable Precinct Number Three</i>	14,056	14,057	14,193	(136)
<i>Constable Precinct Number Four</i>	14,627	14,627	14,507	120
<i>Juvenile Probation</i>	110,381	110,381	110,688	(307)
<i>Total Public Safety</i>	<u>2,989,128</u>	<u>3,224,136</u>	<u>3,213,611</u>	<u>10,525</u>
<i>Health and Welfare</i>				
<i>County Health Department</i>	3,958	3,958	3,708	250
<i>Other Health and Child Care</i>	55,000	55,000	42,100	12,900
<i>Emergency Management</i>	76,854	76,854	56,148	20,706
<i>Total Health and Welfare</i>	<u>135,812</u>	<u>135,812</u>	<u>101,956</u>	<u>33,856</u>
<i>Culture and Recreation</i>				
<i>Knox Library</i>	59,552	61,530	61,040	490
<i>West End Library</i>	33,557	34,347	33,764	583
<i>History and Visitor Information Center</i>	14,600	14,939	8,959	5,980
<i>Total Culture and Recreation</i>	<u>107,709</u>	<u>110,816</u>	<u>103,763</u>	<u>7,053</u>
<i>Conservation</i>				
<i>Agriculture and Extension Service</i>	121,499	124,558	124,358	200
<i>Total Conservation</i>	<u>121,499</u>	<u>124,558</u>	<u>124,358</u>	<u>200</u>
Total expenditures	<u>9,608,049</u>	<u>9,927,376</u>	<u>9,388,190</u>	<u>539,186</u>
Excess (deficiency) of revenues (under) expenditures	<u>116,300</u>	<u>64,121</u>	<u>881,609</u>	<u>817,488</u>
Other financing sources (uses):				
<i>Transfers in</i>	33,018	38,694	38,582	(112)
<i>Transfers out</i>	—	(128,350)	(128,350)	—
Total other financing sources (uses)	<u>33,018</u>	<u>(89,656)</u>	<u>(89,768)</u>	<u>(112)</u>
Net change in fund balances	<u>149,318</u>	<u>(25,535)</u>	<u>791,841</u>	<u>817,376</u>
Fund balances, October 1	<u>2,850,205</u>	<u>2,850,205</u>	<u>2,850,205</u>	<u>—</u>
Fund balances, September 30	<u>\$ 2,999,523</u>	<u>\$ 2,824,670</u>	<u>\$ 3,642,046</u>	<u>\$ 817,376</u>

AUSTIN COUNTY, TEXAS

EXHIBIT B-2

ROAD AND BRIDGE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 1,148,600	\$ 1,148,600	\$ 1,174,439	\$ 25,839
<i>Licenses and permits</i>	770,000	770,040	787,198	17,158
<i>Fines</i>	130,000	130,000	135,098	5,098
<i>Interest</i>	44,500	44,500	37,571	(6,929)
<i>Miscellaneous</i>	16,000	21,498	13,030	(8,468)
Total revenues	<u>2,109,100</u>	<u>2,114,638</u>	<u>2,147,336</u>	<u>32,698</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Other</i>	477,852	483,948	465,468	18,480
Total General Administration	<u>477,852</u>	<u>483,948</u>	<u>465,468</u>	<u>18,480</u>
<i>Public transportation</i>				
<i>Road and Bridge Precinct #1</i>	450,061	590,207	633,104	(42,897)
<i>Road and Bridge Precinct #2</i>	668,485	1,072,942	593,377	479,565
<i>Road and Bridge Precinct #3</i>	197,218	243,511	160,158	83,353
<i>Road and Bridge Precinct #4</i>	315,484	393,268	369,456	23,812
Total Public transportation	<u>1,631,248</u>	<u>2,299,928</u>	<u>1,756,095</u>	<u>543,833</u>
Total expenditures	<u>2,109,100</u>	<u>2,783,876</u>	<u>2,221,563</u>	<u>562,313</u>
Excess (deficiency) of revenues (under) expenditures	--	(669,238)	(74,227)	595,011
Other financing sources (uses):				
<i>Capital leases</i>	--	--	244,924	244,924
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>244,924</u>	<u>244,924</u>
Net change in fund balances	--	(669,238)	170,697	839,935
Fund balances, October 1	928,994	928,994	928,994	--
Fund balances, September 30	<u>\$ 928,994</u>	<u>\$ 259,756</u>	<u>\$ 1,099,691</u>	<u>\$ 839,935</u>

AUSTIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended September 30, 2008

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

- Special Revenue Funds
 - Abandoned Vehicles
 - Collection Fee Estray
 - HMEP Grant
 - Local Enforcement Equipment
 - Texas Capital Fund Grant
 - Sheriff's Forfeiture
 - District Attorneys Forfeiture
- Debt Service Funds
 - Debt Service Fund
 - 2003 Tax Anticipation Note

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

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

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. No amendments may be made without Commissioners' Court approval to the total budget for each department within a fund. Thus, the legal level of budgetary control is at the department level. During the year there were several amendments made to the original budget by the Commissioners' Court. The General Fund was amended to increase total appropriations by \$319,327. The Road and Bridge Special Revenue Fund was amended to increase total appropriations by \$674,776.

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

B. Excess of Expenditures Over Appropriations

For the year ended September 30, 2008, expenditures exceeded appropriations in the following funds:

General Fund:	
County Court at Law	\$ 802
Justice of the Peace Number One	236
Justice of the Peace Number Two	227
Sheriff	13,199
Constable Precinct Number Three	136
Juvenile Probation	307

AUSTIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2008

Special Revenue Funds	
Road and Bridge Fund	
- Precinct #1	\$42,897
Courthouse Security	39
Indigent Health Care	1
CERT Grant	1

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

C. Fund Deficits

At September 30, 2008, the following fund deficits existed:

Special Revenue Funds:	
District Clerks Record Management	\$ 288
Indigent Health Care	48,401
CERT Grant	8,423
Local Enforcement Equipment	4,248
HHW Education Outreach Center	595
TEEX Homeland Security Grant	93,746

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Enforcement Equipment – This fund is used to account for the revenues and expenditures relating to equipment used to enforce illegal dumping.

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

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

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

Sheriff Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedure and may be expended solely for law enforcement purposes.

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

DEBT SERVICE

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

Debt Service Fund - general fund for non specific debt.

2003 Tax Anticipation Notes - to account for accumulation of resources and payment of 2003 tax notes.

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

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

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

AUSTIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund Tax Anticipation Note Series 2004	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,888,047	\$ 224,023	\$ 91,231	\$ 2,203,301
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	71,762	28,104	--	99,866
<i>Intergovernmental</i>	64,788	--	--	64,788
Total Assets	\$ 2,024,597	\$ 252,127	\$ 91,231	\$ 2,367,955
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 114,097	\$ --	\$ --	\$ 114,097
<i>Accrued liabilities</i>	364	--	--	364
<i>Due to other funds</i>	75,658	--	--	75,658
<i>Deferred revenue</i>	64,410	25,202	--	89,612
Total Liabilities	254,529	25,202	--	279,731
Fund balances:				
Reserved for:				
<i>Debt service</i>	--	226,925	--	226,925
Unreserved, reported in:				
<i>Special revenue funds</i>	1,770,068	--	--	1,770,068
<i>Capital project funds</i>	--	--	91,231	91,231
Total fund balances	1,770,068	226,925	91,231	2,088,224
Total Liabilities and Fund Balances	\$ 2,024,597	\$ 252,127	\$ 91,231	\$ 2,367,955

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund Tax Anticipation Note Series 2004	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ 1,424,337	\$ 549,471	\$ --	\$ 1,973,808
<i>Licenses and permits</i>	21,102	--	--	21,102
<i>Intergovernmental</i>	27,555	--	--	27,555
<i>Interest</i>	44,495	18,421	2,292	65,208
<i>Miscellaneous</i>	574,178	--	25,500	599,678
Total revenues	<u>2,091,667</u>	<u>567,892</u>	<u>27,792</u>	<u>2,687,351</u>
Expenditures:				
Current:				
<i>General administration</i>	16,042	248,036	--	264,078
<i>Judicial</i>	78,679	--	--	78,679
<i>Legal</i>	162,781	--	--	162,781
<i>Public safety</i>	191,120	--	--	191,120
<i>Public transportation</i>	1,120,038	--	--	1,120,038
<i>Health and welfare</i>	173,484	--	--	173,484
<i>Culture and recreation</i>	20,137	--	--	20,137
<i>Economic development</i>	6,472	--	--	6,472
Debt service:				
<i>Principal</i>	--	315,000	--	315,000
<i>Interest and fiscal charges</i>	--	256,270	--	256,270
Total expenditures	<u>1,768,753</u>	<u>819,306</u>	<u>--</u>	<u>2,588,059</u>
Excess (deficiency) of revenues over (under) expenditures	322,914	(251,414)	27,792	99,292
Other financing sources (uses):				
<i>Transfers in</i>	128,350	272,662	--	401,012
<i>Transfers out</i>	(38,582)	(272,662)	--	(311,244)
Total other financing sources (uses)	<u>89,768</u>	<u>--</u>	<u>--</u>	<u>89,768</u>
Net change in fund balances	412,682	(251,414)	27,792	189,060
Fund balances, October 1	1,357,386	478,339	63,439	1,899,164
Fund balances, September 30	<u>\$ 1,770,068</u>	<u>\$ 226,925</u>	<u>\$ 91,231</u>	<u>\$ 2,088,224</u>

AUSTIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	<u>EMS Special Funds</u>	<u>Environmental</u>	<u>Traffic Fees Justice Court</u>	<u>Knox Library</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 22,094	\$ 10,713	\$ 9,926	\$ 20,139
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 22,094</u>	<u>\$ 10,713</u>	<u>\$ 9,926</u>	<u>\$ 20,139</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances (deficits):				
<i>Unreserved</i>	<u>22,094</u>	<u>10,713</u>	<u>9,926</u>	<u>20,139</u>
Total fund balances (deficits)	<u>22,094</u>	<u>10,713</u>	<u>9,926</u>	<u>20,139</u>
Total Liabilities and Fund Balances	<u>\$ 22,094</u>	<u>\$ 10,713</u>	<u>\$ 9,926</u>	<u>\$ 20,139</u>

<u>West End Library</u>	<u>Court Reporter Service</u>	<u>Juvenile Probation Parental Support</u>	<u>ICBP Regional X Grant</u>	<u>Law Library</u>
\$ 8,117	\$ 19,218	\$ 11,401	\$ 1	\$ 22,272
-	-	-	-	-
-	-	-	-	-
<u>\$ 8,117</u>	<u>\$ 19,218</u>	<u>\$ 11,401</u>	<u>\$ 1</u>	<u>\$ 22,272</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,280
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,280</u>
8,117	19,218	11,401	1	19,992
<u>8,117</u>	<u>19,218</u>	<u>11,401</u>	<u>1</u>	<u>19,992</u>
<u>\$ 8,117</u>	<u>\$ 19,218</u>	<u>\$ 11,401</u>	<u>\$ 1</u>	<u>\$ 22,272</u>

AUSTIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	<u>District Attorney Hot Check</u>	<u>County Clerk Records Management</u>	<u>District Clerk Records Management</u>	<u>Courthouse Security</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 25,875	\$ 76,691	\$ 148	\$ 187,823
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 25,875</u>	<u>\$ 76,691</u>	<u>\$ 148</u>	<u>\$ 187,823</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 562	\$ 125	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	39
<i>Due to other funds</i>	--	--	436	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>562</u>	<u>125</u>	<u>436</u>	<u>39</u>
Fund balances (deficits):				
<i>Unreserved</i>	<u>25,313</u>	<u>76,566</u>	<u>(288)</u>	<u>187,784</u>
Total fund balances (deficits)	<u>25,313</u>	<u>76,566</u>	<u>(288)</u>	<u>187,784</u>
Total Liabilities and Fund Balances	<u>\$ 25,875</u>	<u>\$ 76,691</u>	<u>\$ 148</u>	<u>\$ 187,823</u>

<u>Abandoned Vehicles</u>	<u>Tax Increment Finance Zone 1</u>	<u>Indigent Health Care</u>	<u>Justice Court Building Security Fund</u>	<u>Justice Court Tech</u>
\$ 1,015	\$ 46,437	\$ 1,198	\$ 17,745	\$ 22,941
-	--	--	--	--
-	--	--	--	--
<u>\$ 1,015</u>	<u>\$ 46,437</u>	<u>\$ 1,198</u>	<u>\$ 17,745</u>	<u>\$ 22,941</u>
\$ --	\$ --	\$ 49,274	\$ --	\$ --
--	--	325	--	--
--	--	--	--	--
--	--	--	--	--
--	--	49,599	--	--
1,015	46,437	(48,401)	17,745	22,941
<u>1,015</u>	<u>46,437</u>	<u>(48,401)</u>	<u>17,745</u>	<u>22,941</u>
<u>\$ 1,015</u>	<u>\$ 46,437</u>	<u>\$ 1,198</u>	<u>\$ 17,745</u>	<u>\$ 22,941</u>

AUSTIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2008

	<u>Video Court Costs Restitution</u>	<u>Collection Fee Estray</u>	<u>Estray</u>	<u>Tobacco Litigation Settlement</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,049	\$ 1,115	\$ 6,986	\$ 123,753
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 1,049</u>	<u>\$ 1,115</u>	<u>\$ 6,986</u>	<u>\$ 123,753</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances (deficits):				
<i>Unreserved</i>	<u>1,049</u>	<u>1,115</u>	<u>6,986</u>	<u>123,753</u>
Total fund balances (deficits)	<u>1,049</u>	<u>1,115</u>	<u>6,986</u>	<u>123,753</u>
Total Liabilities and Fund Balances	<u>\$ 1,049</u>	<u>\$ 1,115</u>	<u>\$ 6,986</u>	<u>\$ 123,753</u>

Special Donations Sheriff	Donations LEPC	CERT Grant	Farm to Market	Local Enforcement Equipment
\$ 10,566	\$ 2,010	\$ --	\$ 1,203,878	\$ --
--	--	--	71,762	--
<u>\$ 10,566</u>	<u>\$ 2,010</u>	<u>\$ --</u>	<u>\$ 1,275,640</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ 15,278	\$ --
--	--	--	--	--
--	--	8,423	--	4,248
<u>--</u>	<u>--</u>	<u>--</u>	<u>64,410</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>8,423</u>	<u>79,688</u>	<u>4,248</u>
10,566	2,010	(8,423)	1,195,952	(4,248)
<u>10,566</u>	<u>2,010</u>	<u>(8,423)</u>	<u>1,195,952</u>	<u>(4,248)</u>
<u>\$ 10,566</u>	<u>\$ 2,010</u>	<u>\$ --</u>	<u>\$ 1,275,640</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

SEPTEMBER 30, 2008

	<u>Texas Capital Fund Grant</u>	<u>HHW Education Outreach Collection</u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ --	\$ --
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	--	--
<i>Intergovernmental</i>	64,788	--
Total Assets	<u>\$ 64,788</u>	<u>\$ --</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 14,788	\$ --
<i>Accrued liabilities</i>	--	--
<i>Due to other funds</i>	--	595
<i>Deferred revenue</i>	--	--
Total Liabilities	<u>14,788</u>	<u>595</u>
 Fund balances (deficits):		
<i>Unreserved</i>	50,000	(595)
Total fund balances (deficits)	<u>50,000</u>	<u>(595)</u>
 Total Liabilities and Fund Balances	<u>\$ 64,788</u>	<u>\$ --</u>

TEEX Homeland Security Grant	Sheriff's Forfeiture	District Attorney's Forfeiture	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ --	\$ 30,654	\$ 4,282	\$ 1,888,047
--	--	--	71,762
--	--	--	64,788
<u>\$ --</u>	<u>\$ 30,654</u>	<u>\$ 4,282</u>	<u>\$ 2,024,597</u>
\$ 31,790	\$ --	\$ --	\$ 114,097
--	--	--	364
61,956	--	--	75,658
--	--	--	64,410
<u>93,746</u>	<u>--</u>	<u>--</u>	<u>254,529</u>
(93,746)	30,654	4,282	1,770,068
<u>(93,746)</u>	<u>30,654</u>	<u>4,282</u>	<u>1,770,068</u>
<u>\$ --</u>	<u>\$ 30,654</u>	<u>\$ 4,282</u>	<u>\$ 2,024,597</u>

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	EMS Special Funds	Environmental	Traffic Fees Justice Court	Knox Library
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Interest	--	--	--	1,013
Miscellaneous	14,977	980	14,935	5,000
Total revenues	<u>14,977</u>	<u>980</u>	<u>14,935</u>	<u>6,013</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	14,737	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	25,495	1,410	--	--
Culture and recreation	--	--	--	11,272
Economic development	--	--	--	--
Total expenditures	<u>25,495</u>	<u>1,410</u>	<u>14,737</u>	<u>11,272</u>
 Excess (deficiency) of revenues over (under) expenditures	 (10,518)	 (430)	 198	 (5,259)
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 (10,518)	 (430)	 198	 (5,259)
 Fund balances (deficits), October 1	 32,612	 11,143	 9,728	 25,398
Fund balances (deficits), September 30	\$ <u>22,094</u>	\$ <u>10,713</u>	\$ <u>9,926</u>	\$ <u>20,139</u>

West End Library	Court Reporter Service	Juvenile Probation Parental Support	ICBP Regional X Grant	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
496	--	141	--	--
--	6,225	20,228	5,424	26,066
<u>496</u>	<u>6,225</u>	<u>20,369</u>	<u>5,424</u>	<u>26,066</u>
--	--	--	--	--
--	--	--	--	--
--	--	21,247	5,423	32,853
--	--	--	--	--
4,121	--	--	--	--
<u>4,121</u>	<u>--</u>	<u>21,247</u>	<u>5,423</u>	<u>32,853</u>
(3,625)	6,225	(878)	1	(6,787)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(3,625)	6,225	(878)	1	(6,787)
11,742	12,993	12,279	--	26,779
<u>\$ 8,117</u>	<u>\$ 19,218</u>	<u>\$ 11,401</u>	<u>\$ 1</u>	<u>\$ 19,992</u>

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	District Attorney Hot Check	County Clerk Records Management	District Clerk Records Management	Courthouse Security
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Interest	1,150	3,384	--	--
Miscellaneous	108,681	43,874	6,671	31,324
Total revenues	<u>109,831</u>	<u>47,258</u>	<u>6,671</u>	<u>31,324</u>
Expenditures:				
Current:				
General administration	--	16,042	--	--
Judicial	--	--	20,591	16,224
Legal	109,985	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Economic development	--	--	--	--
Total expenditures	<u>109,985</u>	<u>16,042</u>	<u>20,591</u>	<u>16,224</u>
Excess (deficiency) of revenues over (under) expenditures	(154)	31,216	(13,920)	15,100
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	(27,582)	(11,000)	--
Total other financing sources (uses)	<u>--</u>	<u>(27,582)</u>	<u>(11,000)</u>	<u>--</u>
Net change in fund balances	(154)	3,634	(24,920)	15,100
Fund balances (deficits), October 1	25,467	72,932	24,632	172,684
Fund balances (deficits), September 30	<u>\$ 25,313</u>	<u>\$ 76,566</u>	<u>\$ (288)</u>	<u>\$ 187,784</u>

Abandoned Vehicles	Tax Increment Finance Zone 1	Indigent Health Care	Justice Court Building Security Fund	Justice Court Tech
\$ --	\$ 6,187	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	7,155	24,383
--	6,187	--	7,155	24,383
--	--	--	--	--
--	--	--	--	27,127
--	--	--	--	--
--	--	26,000	--	--
--	--	121,256	--	--
--	--	--	--	--
--	6,472	--	--	--
--	6,472	147,256	--	27,127
--	(285)	(147,256)	7,155	(2,744)
--	--	128,350	--	--
--	--	--	--	--
--	--	128,350	--	--
--	(285)	(18,906)	7,155	(2,744)
1,015	46,722	(29,495)	10,590	25,685
\$ 1,015	\$ 46,437	\$ (48,401)	\$ 17,745	\$ 22,941

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Video Court Costs Restitution	Collection Fee Estray	Estray	Tobacco Litigation Settlement
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Interest</i>	--	--	--	3,154
<i>Miscellaneous</i>	2,400	--	4,339	60,039
Total revenues	<u>2,400</u>	<u>--</u>	<u>4,339</u>	<u>63,193</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	3,856	--	--	--
<i>Public safety</i>	--	--	6,731	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Economic development</i>	--	--	--	--
Total expenditures	<u>3,856</u>	<u>--</u>	<u>6,731</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(1,456)	--	(2,392)	63,193
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(1,456)	--	(2,392)	63,193
Fund balances (deficits), October 1	2,505	1,115	9,378	60,560
Fund balances (deficits), September 30	<u>\$ 1,049</u>	<u>\$ 1,115</u>	<u>\$ 6,986</u>	<u>\$ 123,753</u>

Special Donations Sheriff	Donations LEPC	CERT Grant	Texas Vine Grant	Farm to Market
\$ --	\$ --	\$ --	\$ --	\$ 1,418,150
--	--	--	--	21,102
--	--	--	--	--
--	--	--	--	34,324
3,376	--	268	6,739	21,358
<u>3,376</u>	<u>--</u>	<u>268</u>	<u>6,739</u>	<u>1,494,934</u>
--	--	--	--	--
--	--	--	--	--
4,690	--	1,594	6,739	--
--	174	--	--	1,066,483
--	--	--	--	--
<u>4,690</u>	<u>174</u>	<u>1,594</u>	<u>6,739</u>	<u>1,066,483</u>
(1,314)	(174)	(1,326)	--	428,451
--	--	--	--	--
--	--	--	--	--
<u>(1,314)</u>	<u>(174)</u>	<u>(1,326)</u>	<u>--</u>	<u>428,451</u>
11,880	2,184	(7,097)	--	767,501
<u>\$ 10,566</u>	<u>\$ 2,010</u>	<u>\$ (8,423)</u>	<u>\$ --</u>	<u>\$ 1,195,952</u>

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	County Lateral Road	Lone Star Libraries Grant	Local Enforcement Equipment	Texas Capital Fund Grant
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	27,555	--	--	--
Interest	--	--	--	--
Miscellaneous	--	4,744	9,981	--
Total revenues	<u>27,555</u>	<u>4,744</u>	<u>9,981</u>	<u>--</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	27,555	--	--	--
Health and welfare	--	--	14,229	--
Culture and recreation	--	4,744	--	--
Economic development	--	--	--	--
Total expenditures	<u>27,555</u>	<u>4,744</u>	<u>14,229</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	(4,248)	--
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	(4,248)	--
Fund balances (deficits), October 1	--	--	--	50,000
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (4,248)</u>	<u>\$ 50,000</u>

HHW Education Outreach Collection	TEEX Homeland Security Grant	Sheriff's Forfeiture	District Attorney's Forfeiture	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 1,424,337
--	--	--	--	21,102
--	--	--	--	27,555
--	--	780	53	44,495
10,325	94,349	22,387	17,950	574,178
<u>10,325</u>	<u>94,349</u>	<u>23,167</u>	<u>18,003</u>	<u>2,091,667</u>
--	--	--	--	16,042
--	--	--	--	78,679
--	--	--	16,087	162,781
--	126,675	18,021	--	191,120
--	--	--	--	1,120,038
10,920	--	--	--	173,484
--	--	--	--	20,137
--	--	--	--	6,472
<u>10,920</u>	<u>126,675</u>	<u>18,021</u>	<u>16,087</u>	<u>1,768,753</u>
(595)	(32,326)	5,146	1,916	322,914
--	--	--	--	128,350
--	--	--	--	(38,582)
--	--	--	--	89,768
(595)	(32,326)	5,146	1,916	412,682
--	(61,420)	25,508	2,366	1,357,386
<u>\$ (595)</u>	<u>\$ (93,746)</u>	<u>\$ 30,654</u>	<u>\$ 4,282</u>	<u>\$ 1,770,068</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-5

EMS SPECIAL FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 14,977	\$ 14,977	\$ --
Total revenues	<u>14,977</u>	<u>14,977</u>	<u>--</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
CPR	7,776	4,361	3,415
Sealy Medical Foundation	342	--	342
Bluebonnet Society	3,000	--	3,000
EMS Special Donations	36,470	21,134	15,336
Total Health and Welfare	<u>47,588</u>	<u>25,495</u>	<u>22,093</u>
Total expenditures	<u>47,588</u>	<u>25,495</u>	<u>22,093</u>
Net change in fund balances	(32,611)	(10,518)	22,093
Fund balances, October 1	32,612	32,612	--
Fund balances, September 30	<u>\$ 1</u>	<u>\$ 22,094</u>	<u>\$ 22,093</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-6

ENVIRONMENTAL FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 980	\$ 980	\$ --
Total revenues	<u>980</u>	<u>980</u>	<u>--</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Environmental</i>	1,410	1,410	--
Total Health and Welfare	<u>1,410</u>	<u>1,410</u>	<u>--</u>
Total expenditures	<u>1,410</u>	<u>1,410</u>	<u>--</u>
Net change in fund balances	(430)	(430)	--
Fund balances, October 1	11,143	11,143	--
Fund balances, September 30	<u>\$ 10,713</u>	<u>\$ 10,713</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-7

TRAFFIC FEES JUSTICE COURT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 14,936	\$ 14,935	\$ (1)
Total revenues	<u>14,936</u>	<u>14,935</u>	<u>(1)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Traffic Fee/Justice Court</i>	14,737	14,737	--
Total Judicial	<u>14,737</u>	<u>14,737</u>	<u>--</u>
Net change in fund balances	199	198	(1)
Fund balances, October 1	9,728	9,728	--
Fund balances, September 30	<u>\$ 9,927</u>	<u>\$ 9,926</u>	<u>\$ (1)</u>

AUSTIN COUNTY, TEXAS

KNOX LIBRARY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1,013	\$ 1,013	\$ --
<i>Miscellaneous</i>	5,000	5,000	--
Total revenues	<u>6,013</u>	<u>6,013</u>	<u>--</u>
Expenditures:			
Current:			
<i>Culture and Recreation</i>			
<i>Knox Library</i>	11,272	11,272	--
Total Culture and Recreation	<u>11,272</u>	<u>11,272</u>	<u>--</u>
Total expenditures	<u>11,272</u>	<u>11,272</u>	<u>--</u>
Net change in fund balances	(5,259)	(5,259)	--
Fund balances, October 1	25,398	25,398	--
Fund balances, September 30	<u>\$ 20,139</u>	<u>\$ 20,139</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-9

WEST END LIBRARY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 496	\$ 496	\$ --
Total revenues	<u>496</u>	<u>496</u>	<u>--</u>
Expenditures:			
Current:			
<i>Culture and Recreation</i>			
<i>West End Library</i>	4,121	4,121	--
Total Culture and Recreation	<u>4,121</u>	<u>4,121</u>	<u>--</u>
Total expenditures	<u>4,121</u>	<u>4,121</u>	<u>--</u>
Net change in fund balances	(3,625)	(3,625)	--
Fund balances, October 1	11,742	11,742	--
Fund balances, September 30	<u>\$ 8,117</u>	<u>\$ 8,117</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS
 COURT REPORTER SERVICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 6,120	\$ 6,225	\$ 105
Total revenues	<u>6,120</u>	<u>6,225</u>	<u>105</u>
Net change in fund balances	6,120	6,225	105
Fund balances, October 1	12,993	12,993	-
Fund balances, September 30	<u>\$ 19,113</u>	<u>\$ 19,218</u>	<u>\$ 105</u>

AUSTIN COUNTY, TEXAS

JUVENILE PROBATION PARENTAL SUPPORT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 141	\$ 141	\$ --
Miscellaneous	20,228	20,228	--
Total revenues	<u>20,369</u>	<u>20,369</u>	<u>--</u>
Expenditures:			
Current:			
Public Safety			
Juvenile Restitution	6,236	6,236	--
Juvenile Substance Abuse	11,486	11,486	--
Juvenile Probation	2,555	2,555	--
Juvenile Probation	971	970	1
Total Public Safety	<u>21,248</u>	<u>21,247</u>	<u>1</u>
Total expenditures	<u>21,248</u>	<u>21,247</u>	<u>1</u>
Net change in fund balances	(879)	(878)	1
Fund balances, October 1	12,279	12,279	--
Fund balances, September 30	<u>\$ 11,400</u>	<u>\$ 11,401</u>	<u>\$ 1</u>

AUSTIN COUNTY, TEXAS

ICBP REGIONAL X GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 5,424	\$ 5,424	\$ --
Total revenues	<u>5,424</u>	<u>5,424</u>	<u>--</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Judicial and Court Personnel Training</i>	5,423	5,423	--
Total Judicial	<u>5,423</u>	<u>5,423</u>	<u>--</u>
Total expenditures	<u>5,423</u>	<u>5,423</u>	<u>--</u>
Net change in fund balances	1	1	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-13

LAW LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Miscellaneous</i>	\$ 25,831	\$ 26,066	\$ 235
Total revenues	<u>25,831</u>	<u>26,066</u>	<u>235</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>	32,853	32,853	--
Total Legal	<u>32,853</u>	<u>32,853</u>	<u>--</u>
Total expenditures	<u>32,853</u>	<u>32,853</u>	<u>--</u>
Net change in fund balances	(7,022)	(6,787)	235
Fund balances, October 1	26,779	26,779	--
Fund balances, September 30	<u>\$ 19,757</u>	<u>\$ 19,992</u>	<u>\$ 235</u>

AUSTIN COUNTY, TEXAS

DISTRICT ATTORNEY HOT CHECK FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1,150	\$ 1,150	\$ --
<i>Miscellaneous</i>	108,666	108,681	15
Total revenues	<u>109,816</u>	<u>109,831</u>	<u>15</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney Hot Check</i>	109,985	109,985	--
Total Legal	<u>109,985</u>	<u>109,985</u>	<u>--</u>
Total expenditures	<u>109,985</u>	<u>109,985</u>	<u>--</u>
Net change in fund balances	(169)	(154)	15
Fund balances, October 1	25,467	25,467	--
Fund balances, September 30	<u>\$ 25,298</u>	<u>\$ 25,313</u>	<u>\$ 15</u>

AUSTIN COUNTY, TEXAS

COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 3,384	\$ 3,384	\$ —
Miscellaneous	44,326	43,874	(452)
Total revenues	<u>47,710</u>	<u>47,258</u>	<u>(452)</u>
Expenditures:			
Current:			
General Administration			
County Clerk's Record Management	16,043	16,042	1
Total General Administration	<u>16,043</u>	<u>16,042</u>	<u>1</u>
Total expenditures	<u>16,043</u>	<u>16,042</u>	<u>1</u>
Excess (deficiency) of revenues (under) expenditures	31,667	31,216	(451)
Other financing sources (uses):			
Transfers out	(22,018)	(27,582)	(5,564)
Total other financing sources (uses)	<u>(22,018)</u>	<u>(27,582)</u>	<u>(5,564)</u>
Net change in fund balances	9,649	3,634	(6,015)
Fund balances, October 1	72,932	72,932	—
Fund balances, September 30	<u>\$ 82,581</u>	<u>\$ 76,566</u>	<u>\$ (6,015)</u>

AUSTIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 6,659	\$ 6,671	\$ 12
Total revenues	<u>6,659</u>	<u>6,671</u>	<u>12</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Records Management 2 - District Clerk</i>	20,591	20,591	--
Total Judicial	<u>20,591</u>	<u>20,591</u>	<u>--</u>
Total expenditures	<u>20,591</u>	<u>20,591</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	(13,932)	(13,920)	12
Other financing sources (uses):			
<i>Transfers out</i>	(11,000)	(11,000)	--
Total other financing sources (uses)	<u>(11,000)</u>	<u>(11,000)</u>	<u>--</u>
Net change in fund balances	(24,932)	(24,920)	12
Fund balances, October 1	24,632	24,632	--
Fund balances (deficits), September 30	<u>\$ (300)</u>	<u>\$ (288)</u>	<u>\$ 12</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-17

COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 31,145	\$ 31,324	\$ 179
Total revenues	<u>31,145</u>	<u>31,324</u>	<u>179</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Courthouse Security</i>	16,185	16,224	(39)
Total Judicial	<u>16,185</u>	<u>16,224</u>	<u>(39)</u>
Total expenditures	<u>16,185</u>	<u>16,224</u>	<u>(39)</u>
Net change in fund balances	14,960	15,100	140
Fund balances, October 1	172,684	172,684	--
Fund balances, September 30	<u>\$ 187,644</u>	<u>\$ 187,784</u>	<u>\$ 140</u>

AUSTIN COUNTY, TEXAS
 TAX INCREMENT FINANCE ZONE 1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 6,187	\$ 6,187	\$ --
Total revenues	<u>6,187</u>	<u>6,187</u>	<u>--</u>
Expenditures:			
Current:			
<i>Economic Development</i>			
<i>Tax increment</i>	6,472	6,472	--
Total Economic Development	<u>6,472</u>	<u>6,472</u>	<u>--</u>
Total expenditures	<u>6,472</u>	<u>6,472</u>	<u>--</u>
Net change in fund balances	(285)	(285)	--
Fund balances, October 1	46,722	46,722	--
Fund balances, September 30	<u>\$ 46,437</u>	<u>\$ 46,437</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-19

INDIGENT HEALTH CARE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Administration	\$ 26,000	\$ 26,000	\$ --
Public transportation	<u>26,000</u>	<u>26,000</u>	<u>--</u>
Health and Welfare			
Medical Services	<u>121,255</u>	<u>121,256</u>	<u>(1)</u>
Total Health and Welfare	<u>121,255</u>	<u>121,256</u>	<u>(1)</u>
Total expenditures	<u>147,255</u>	<u>147,256</u>	<u>(1)</u>
Excess (deficiency) of revenues (under) expenditures	(147,255)	(147,256)	(1)
Other financing sources (uses):			
Transfers in	<u>319,164</u>	<u>128,350</u>	<u>(190,814)</u>
Total other financing sources (uses)	<u>319,164</u>	<u>128,350</u>	<u>(190,814)</u>
Net change in fund balances	171,909	(18,906)	(190,815)
Fund balances, October 1	(29,495)	(29,495)	--
Fund balances, September 30	<u>\$ 142,414</u>	<u>\$ (48,401)</u>	<u>\$ (190,815)</u>

AUSTIN COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 7,163	\$ 7,155	\$ (8)
Total revenues	<u>7,163</u>	<u>7,155</u>	<u>(8)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Building Security</i>	17,730	--	17,730
Total Judicial	<u>17,730</u>	<u>--</u>	<u>17,730</u>
Debt service:			
Total expenditures	<u>17,730</u>	<u>--</u>	<u>17,730</u>
Net change in fund balances	(10,567)	7,155	17,722
Fund balances, October 1	10,590	10,590	--
Fund balances, September 30	<u>\$ 23</u>	<u>\$ 17,745</u>	<u>\$ 17,722</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-21

JUSTICE COURT TECH FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 24,395	\$ 24,383	\$ (12)
Total revenues	<u>24,395</u>	<u>24,383</u>	<u>(12)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Technology</i>	50,048	27,127	22,921
Total Judicial	<u>50,048</u>	<u>27,127</u>	<u>22,921</u>
Total expenditures	<u>50,048</u>	<u>27,127</u>	<u>22,921</u>
Net change in fund balances	(25,653)	(2,744)	22,909
Fund balances, October 1	25,685	25,685	--
Fund balances, September 30	<u>\$ 32</u>	<u>\$ 22,941</u>	<u>\$ 22,909</u>

AUSTIN COUNTY, TEXAS
VIDEO COURT COSTS RESTITUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 2,376	\$ 2,400	\$ 24
Total revenues	<u>2,376</u>	<u>2,400</u>	<u>24</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Video Court Costs</i>	3,856	3,856	--
Total Legal	<u>3,856</u>	<u>3,856</u>	<u>--</u>
Total expenditures	<u>3,856</u>	<u>3,856</u>	<u>--</u>
Net change in fund balances	(1,480)	(1,456)	24
Fund balances, October 1	2,505	2,505	--
Fund balances, September 30	<u>\$ 1,025</u>	<u>\$ 1,049</u>	<u>\$ 24</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-23

ESTRAY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 4,340	\$ 4,339	\$ (1)
Total revenues	<u>4,340</u>	<u>4,339</u>	<u>(1)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Estray</i>	6,731	6,731	--
Total Public Safety	<u>6,731</u>	<u>6,731</u>	<u>--</u>
Total expenditures	<u>6,731</u>	<u>6,731</u>	<u>--</u>
Net change in fund balances	(2,391)	(2,392)	(1)
Fund balances, October 1	9,378	9,378	--
Fund balances, September 30	<u>\$ 6,987</u>	<u>\$ 6,986</u>	<u>\$ (1)</u>

AUSTIN COUNTY, TEXAS
TOBACCO LITIGATION SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ 3,154	\$ 3,154	\$ --
<i>Miscellaneous</i>	60,039	60,039	--
Total revenues	<u>63,193</u>	<u>63,193</u>	<u>--</u>
 Net change in fund balances	 63,193	 63,193	 --
 Fund balances, October 1	 60,560	 60,560	 --
Fund balances, September 30	<u>\$ 123,753</u>	<u>\$ 123,753</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-25

SPECIAL DONATIONS SHERIFF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 3,375	\$ 3,376	\$ 1
Total revenues	<u>3,375</u>	<u>3,376</u>	<u>1</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Sheriff's Special Donations</i>	4,690	4,690	--
Total Public Safety	<u>4,690</u>	<u>4,690</u>	<u>--</u>
Total expenditures	<u>4,690</u>	<u>4,690</u>	<u>--</u>
Net change in fund balances	(1,315)	(1,314)	1
Fund balances, October 1	11,880	11,880	--
Fund balances, September 30	<u>\$ 10,565</u>	<u>\$ 10,566</u>	<u>\$ 1</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-26

DONATIONS/LEPC
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Expenditures:			
Current:			
Health and Welfare			
LEPC Donations	\$ 174	\$ 174	\$ --
Total Health and Welfare	<u>174</u>	<u>174</u>	<u>--</u>
Total expenditures	<u>174</u>	<u>174</u>	<u>--</u>
Net change in fund balances	(174)	(174)	--
Fund balances, October 1	2,184	2,184	--
Fund balances, September 30	<u>\$ 2,010</u>	<u>\$ 2,010</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-27

CERT GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 267	\$ 268	\$ 1
Total revenues	<u>267</u>	<u>268</u>	<u>1</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>CERT Grant</i>	1,593	1,594	(1)
Total Public Safety	<u>1,593</u>	<u>1,594</u>	<u>(1)</u>
Debt service:			
Total expenditures	<u>1,593</u>	<u>1,594</u>	<u>(1)</u>
Net change in fund balances	(1,326)	(1,326)	-
Fund balances (deficits), October 1	(7,097)	(7,097)	-
Fund balances (deficits), September 30	<u>\$ (8,423)</u>	<u>\$ (8,423)</u>	<u>\$ -</u>

AUSTIN COUNTY, TEXAS
 TEXAS VINE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-28

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

AUSTIN COUNTY, TEXAS

EXHIBIT C-29

FARM TO MARKET
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,387,418	\$ 1,418,150	\$ 30,732
<i>Licenses and permits</i>	21,102	21,102	-
<i>Interest</i>	35,000	34,324	(676)
<i>Miscellaneous</i>	7,611	21,358	13,747
Total revenues	<u>1,451,131</u>	<u>1,494,934</u>	<u>43,803</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>F/M & Lateral Road - Precinct #1</i>	467,094	419,363	47,731
<i>F/M & Lateral Road - Precinct #2</i>	1,164,270	219,008	945,262
<i>F/M & Lateral Road - Precinct #3</i>	270,981	169,189	101,792
<i>F/M & Lateral Road - Precinct #4</i>	316,985	258,923	58,062
Public transportation	<u>2,219,330</u>	<u>1,066,483</u>	<u>1,152,847</u>
Total expenditures	<u>2,219,330</u>	<u>1,066,483</u>	<u>1,152,847</u>
Net change in fund balances	(768,199)	428,451	1,196,650
Fund balances, October 1	767,501	767,501	-
Fund balances, September 30	<u>\$ (698)</u>	<u>\$ 1,195,952</u>	<u>\$ 1,196,650</u>

AUSTIN COUNTY, TEXAS
 COUNTY LATERAL ROAD
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 27,555	\$ 27,555	\$ --
Total revenues	<u>27,555</u>	<u>27,555</u>	<u>--</u>
Expenditures:			
Current:			
Public transportation			
Other - Precinct #1	6,889	6,888	1
Other - Precinct #2	6,889	6,889	--
Other - Precinct #3	6,889	6,889	--
Other - Precinct #4	6,889	6,889	--
Public transportation	<u>27,556</u>	<u>27,555</u>	<u>1</u>
Total expenditures	<u>27,556</u>	<u>27,555</u>	<u>1</u>
Net change in fund balances	(1)	--	1
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ (1)</u>	<u>\$ --</u>	<u>\$ 1</u>

AUSTIN COUNTY, TEXAS
LONE STAR LIBRARIES GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 4,744	\$ 4,744	\$ --
Total revenues	<u>4,744</u>	<u>4,744</u>	<u>--</u>
Expenditures:			
Current:			
<i>Culture and Recreation</i>			
<i>Tocker Foundation Grant</i>	4,744	4,744	--
Total Culture and Recreation	<u>4,744</u>	<u>4,744</u>	<u>--</u>
Total expenditures	<u>4,744</u>	<u>4,744</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS
 HHW EDUCATION OUTREACH COLLECTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 10,325	\$ 10,325	\$ --
Total revenues	<u>10,325</u>	<u>10,325</u>	<u>--</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>HHW Education</i>	10,920	10,920	--
Total Health and Welfare	<u>10,920</u>	<u>10,920</u>	<u>--</u>
Total expenditures	<u>10,920</u>	<u>10,920</u>	<u>--</u>
Net change in fund balances	(595)	(595)	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ (595)</u>	<u>\$ (595)</u>	<u>\$ --</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-33

TEEX HOMELAND SECURITY GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 94,384	\$ 94,349	\$ (35)
Total revenues	<u>94,384</u>	<u>94,349</u>	<u>(35)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
TEEX 2003 Grant	126,675	126,675	--
Total Public Safety	<u>126,675</u>	<u>126,675</u>	<u>--</u>
Total expenditures	<u>126,675</u>	<u>126,675</u>	<u>--</u>
Net change in fund balances	(32,291)	(32,326)	(35)
Fund balances, October 1	(61,420)	(61,420)	--
Fund balances, September 30	<u>\$ (93,711)</u>	<u>\$ (93,746)</u>	<u>\$ (35)</u>

AUSTIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2008

	Certificates of Obligation Series 2007	Tax Note Series 2004	TXDOT ROW Agreement	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 51,712	\$ 91,016	\$ 81,295	\$ 224,023
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	21,243	--	6,861	28,104
Total Assets	<u>\$ 72,955</u>	<u>\$ 91,016</u>	<u>\$ 88,156</u>	<u>\$ 252,127</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Deferred revenue</i>	\$ 19,502	\$ --	\$ 5,700	\$ 25,202
Total Liabilities	<u>19,502</u>	<u>--</u>	<u>5,700</u>	<u>25,202</u>
Fund balances:				
Reserved for:				
<i>Debt service</i>	53,453	91,016	82,456	226,925
Total fund balances	<u>53,453</u>	<u>91,016</u>	<u>82,456</u>	<u>226,925</u>
Total Liabilities and Fund Balances	<u>\$ 72,955</u>	<u>\$ 91,016</u>	<u>\$ 88,156</u>	<u>\$ 252,127</u>

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Debt Service	2003 Tax Anticipation Note
Revenues:		
<i>Taxes</i>	\$ --	\$ --
<i>Interest</i>	1,404	--
Total revenues	<u>1,404</u>	<u>--</u>
Expenditures:		
Current:		
<i>General administration</i>	--	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,404	--
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	(243,504)	(29,158)
Total other financing sources (uses)	<u>(243,504)</u>	<u>(29,158)</u>
Net change in fund balances	(242,100)	(29,158)
Fund balances, October 1	242,100	29,158
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>

Certificates of Obligation Series 2007	Tax Note Series 2004	TXDOT ROW Agreement	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ 179,418	\$ 155,038	\$ 215,015	\$ 549,471
9,054	3,322	4,641	18,421
<u>188,472</u>	<u>158,360</u>	<u>219,656</u>	<u>567,892</u>
--	--	248,036	248,036
175,000	140,000	--	315,000
236,114	20,156	--	256,270
<u>411,114</u>	<u>160,156</u>	<u>248,036</u>	<u>819,306</u>
(222,642)	(1,796)	(28,380)	(251,414)
272,662	--	--	272,662
--	--	--	(272,662)
<u>272,662</u>	<u>--</u>	<u>--</u>	<u>--</u>
50,020	(1,796)	(28,380)	(251,414)
3,433	92,812	110,836	478,339
<u>\$ 53,453</u>	<u>\$ 91,016</u>	<u>\$ 82,456</u>	<u>\$ 226,925</u>

AUSTIN COUNTY, TEXAS

CERTIFICATES OF OBLIGATION, SERIES 2007

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 189,538	\$ 179,418	\$ (10,120)
<i>Interest</i>	9,054	9,054	--
Total revenues	<u>198,592</u>	<u>188,472</u>	<u>(10,120)</u>
Expenditures:			
Debt service:			
<i>Principal</i>	195,000	175,000	20,000
<i>Interest and fiscal charges</i>	261,481	236,114	25,367
Total expenditures	<u>456,481</u>	<u>411,114</u>	<u>45,367</u>
Excess (deficiency) of revenues (under) expenditures	(257,889)	(222,642)	35,247
Other financing sources (uses):			
<i>Transfers in</i>	269,042	272,662	3,620
Total other financing sources (uses)	<u>269,042</u>	<u>272,662</u>	<u>3,620</u>
Net change in fund balances	11,153	50,020	38,867
Fund balances, October 1	3,433	3,433	--
Fund balances, September 30	<u>\$ 14,586</u>	<u>\$ 53,453</u>	<u>\$ 38,867</u>

AUSTIN COUNTY, TEXAS

TAX NOTE SERIES 2004

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 157,316	\$ 155,038	\$ (2,278)
<i>Interest</i>	3,321	3,322	1
Total revenues	<u>160,637</u>	<u>158,360</u>	<u>(2,277)</u>
Expenditures:			
Debt service:			
<i>Principal</i>	140,000	140,000	--
<i>Interest and fiscal charges</i>	20,156	20,156	--
Total expenditures	<u>160,156</u>	<u>160,156</u>	<u>--</u>
Net change in fund balances	481	(1,796)	(2,277)
Fund balances, October 1	92,812	92,812	--
Fund balances, September 30	<u>\$ 93,293</u>	<u>\$ 91,016</u>	<u>\$ (2,277)</u>

AUSTIN COUNTY, TEXAS

TXDOT ROW AGREEMENT

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 199,015	\$ 215,015	\$ 16,000
<i>Interest</i>	985	4,641	3,656
Total revenues	<u>200,000</u>	<u>219,656</u>	<u>19,656</u>
Expenditures:			
Current:			
<i>General Administration</i>			
<i>Other</i>	248,036	248,036	--
Total General Administration	<u>248,036</u>	<u>248,036</u>	<u>--</u>
Total expenditures	<u>248,036</u>	<u>248,036</u>	<u>--</u>
Net change in fund balances	(48,036)	(28,380)	19,656
Fund balances, October 1	110,836	110,836	--
Fund balances, September 30	<u>\$ 62,800</u>	<u>\$ 82,456</u>	<u>\$ 19,656</u>

AUSTIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2008

	Juvenile Probation State	State Fines	Drainage District No. 1
ASSETS			
<i>Cash and cash equivalents</i>	\$ 48,638	\$ 55,277	\$ 61,299
<i>Intergovernmental receivable</i>	28,411	--	--
<i>Due from other funds</i>	--	3,253	--
Total Assets	<u>\$ 77,049</u>	<u>\$ 58,530</u>	<u>\$ 61,299</u>
LIABILITIES			
<i>Due to other funds</i>	\$ --	\$ --	\$ --
<i>Due to other governments</i>	60,321	58,530	61,299
<i>Due to others</i>	16,728	--	--
Total Liabilities	<u>\$ 77,049</u>	<u>\$ 58,530</u>	<u>\$ 61,299</u>

<u>Bellville ISD Truancy</u>	<u>Sealy ISD Truancy</u>	<u>Elected Officials</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 1,771	\$ 1,975	\$ 1,637,845	\$ 1,806,805
-	-	-	28,411
-	-	-	3,253
<u>\$ 1,771</u>	<u>\$ 1,975</u>	<u>\$ 1,637,845</u>	<u>\$ 1,838,469</u>
\$ -	\$ -	\$ 3,253	\$ 3,253
1,771	1,975	384,889	568,785
-	-	1,249,703	1,266,431
<u>\$ 1,771</u>	<u>\$ 1,975</u>	<u>\$ 1,637,845</u>	<u>\$ 1,838,469</u>

AUSTIN COUNTY, TEXAS

EXHIBIT C-40

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
Juvenile Probation State				
ASSETS				
Cash & Cash Equivalents	\$ 85,064	\$ 219,255	\$ 255,681	\$ 48,638
Due from Other Funds	--	--	--	--
Intergovernmental receivable	--	28,411	--	28,411
Total Assets	\$ 85,064	\$ 247,666	\$ 255,681	\$ 77,049
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	77,278	112,746	129,703	60,321
Due to Others	7,786	97,871	88,929	16,728
Total Liabilities	\$ 85,064	\$ 210,617	\$ 218,632	\$ 77,049
State Fines				
ASSETS				
Cash & Cash Equivalents	\$ 196,266	\$ 682,161	\$ 823,150	\$ 55,277
Due from Other Funds	2,902	3,253	2,902	3,253
Total Assets	\$ 199,168	\$ 685,414	\$ 826,052	\$ 58,530
LIABILITIES				
Due to Other Funds	\$ --	\$ 98,132	\$ 98,132	\$ --
Due to Other Governments	199,158	682,131	822,759	58,530
Due to Others	--	--	--	--
Total Liabilities	\$ 199,158	\$ 780,263	\$ 920,891	\$ 58,530
Drainage District No. 1				
ASSETS				
Cash & Cash Equivalents	\$ 59,474	\$ 9,266	\$ 7,441	\$ 61,299
Due from Other Funds	--	--	--	--
Total Assets	\$ 59,474	\$ 9,266	\$ 7,441	\$ 61,299
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	59,474	9,266	7,441	61,299
Due to Others	--	--	--	--
Total Liabilities	\$ 59,474	\$ 9,266	\$ 7,441	\$ 61,299
Bellville ISD Truancy				
ASSETS				
Cash & Cash Equivalents	\$ 1,688	\$ 83	\$ --	\$ 1,771
Due from Other Funds	--	--	--	--
Total Assets	\$ 1,688	\$ 83	\$ --	\$ 1,771
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	1,688	83	--	1,771
Due to Others	--	--	--	--
Total Liabilities	\$ 1,688	\$ 83	\$ --	\$ 1,771

AUSTIN COUNTY, TEXAS

EXHIBIT C-40

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
Sealy ISD Truancy				
ASSETS				
Cash & Cash Equivalents	\$ 733	\$ 1,242	\$ --	\$ 1,975
Due from Other Funds	--	--	--	--
Total Assets	\$ 733	\$ 1,242	\$ --	\$ 1,975
LIABILITIES				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	733	1,242	--	1,975
Due to Others	--	--	--	--
Total Liabilities	\$ 733	\$ 1,242	\$ --	\$ 1,975
Elected Officials				
ASSETS				
Cash & Cash Equivalents	\$ 1,102,042	\$ 9,071,697	\$ 8,535,894	\$ 1,637,845
Due from Other Funds	--	--	--	--
Total Assets	\$ 1,102,042	\$ 9,071,697	\$ 8,535,894	\$ 1,637,845
LIABILITIES				
Due to Other Funds	\$ 2,902	\$ 482,635	\$ 482,284	\$ 3,253
Due to Other Governments	333,822	4,741,516	4,690,449	384,889
Due to Others	765,318	3,847,546	3,363,161	1,249,703
Total Liabilities	\$ 1,102,042	\$ 9,071,697	\$ 8,535,894	\$ 1,637,845
TOTAL AGENCY FUNDS:				
ASSETS				
Cash & Cash Equivalents	\$ 1,445,267	\$ 9,983,704	\$ 9,622,166	\$ 1,806,805
Due from Other Funds	2,902	3,253	2,902	3,253
Intergovernmental receivable	--	28,411	--	28,411
Total Assets	\$ 1,448,169	\$ 10,015,368	\$ 9,625,068	\$ 1,838,469
LIABILITIES				
Due to Other Funds	\$ 2,902	\$ 580,767	\$ 580,416	\$ 3,253
Due to Other Governments	672,153	5,546,984	5,650,352	568,785
Due to Others	773,104	3,945,417	3,452,090	1,266,431
Total Liabilities	\$ 1,448,159	\$ 10,073,168	\$ 9,682,858	\$ 1,838,469

*Capital Assets Used in the
Operation of Governmental Funds*

AUSTIN COUNTY, TEXASCOMPARATIVE SCHEDULES BY SOURCE OF
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008 AND 2007

EXHIBIT C-41

	<u>2008</u>	<u>2007</u>
Capital assets:		
<i>Land</i>	\$ 142,040	\$ 142,040
<i>Construction in progress</i>	95,683	73,584
<i>Buildings</i>	5,875,652	5,875,652
<i>Improvements other than buildings</i>	71,776,068	71,625,734
<i>Machinery and equipment</i>	8,884,188	7,576,723
Total capital assets	<u>\$ 86,773,631</u>	<u>\$ 85,293,733</u>
Investment in capital assets by source:		
<i>General fund</i>	\$ 6,163,898	\$ 6,092,997
<i>Special revenue funds</i>	30,302,794	29,853,411
<i>Capital projects funds</i>	49,401,669	48,572,917
<i>Contributions and grants</i>	905,270	774,408
Total investment in capital assets	<u>\$ 86,773,631</u>	<u>\$ 85,293,733</u>

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

EXHIBIT C-42

Function and Activity	Land	Construction in Progress	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
General Government:						
County Judge	\$ --	\$ --	\$ --	\$ --	18,957	\$ 18,957
County Clerk	--	--	--	--	203,310	203,310
Emergency Medical Service	--	--	121,031	--	996,202	1,117,233
Total General Government	--	--	121,031	--	1,218,469	1,339,500
Judicial:						
District Clerk	--	--	--	--	7,560	7,560
Justice of the Peace #2	--	--	20,000	--	--	20,000
Justice of the Peace #4	--	--	65,000	--	--	65,000
Total Judicial	--	--	85,000	--	7,560	92,560
Financial Administration:						
County Auditor	--	--	--	--	78,500	78,500
Tax Assessor Collector	--	--	250,000	--	--	250,000
Total Financial Administration	--	--	250,000	--	78,500	328,500
Public Facilities:						
County Jail Maintenance	--	--	1,570,567	--	111,973	1,682,540
County Courthouse & Buildings	142,040	--	3,109,157	--	171,648	3,422,845
Historical & Visiootr Center	--	--	129,913	--	--	129,913
Total Public Facilities	142,040	--	4,809,637	--	283,621	5,235,298
Public Safety:						
Sheriff	--	95,683	--	--	1,250,037	1,345,720
Juvenile Probation	--	--	--	--	29,823	29,823
Adult Probation	--	--	118,772	--	--	118,772
Total Public Safety	--	95,683	118,772	--	1,279,860	1,494,315
Public Transportation:						
Precinct #1	--	--	60,000	20,007,807	2,045,997	22,113,804
Precinct #2	--	--	70,000	27,352,695	1,606,460	29,029,155
Precinct #3	--	--	70,000	10,178,534	1,113,485	11,362,019
Precinct #4	--	--	98,000	14,237,032	1,037,259	15,372,291
Total Public Transportation	--	--	298,000	71,776,068	5,803,201	77,877,269
Culture and Recreation:						
Knox Library	--	--	104,987	--	5,377	110,364
West End Library	--	--	88,225	--	7,954	96,179
Total Public Safety	--	--	193,212	--	13,331	206,543
Health and Welfare:						
Emergency Management	--	--	--	--	199,646	199,646
Total Health and Welfare	--	--	--	--	199,646	199,646
Total Capital Assets	\$ 142,040	\$ 95,683	\$ 5,875,652	\$ 71,776,068	\$ 8,884,188	\$ 86,773,631

AUSTIN COUNTY, TEXAS

EXHIBIT C-43

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

<u>Function and Activity</u>	<u>Capital Assets October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>Capital Assets September 30, 2008</u>
General Administration:					
County Judge	\$ 18,957	\$ --	\$ --	--	\$ 18,957
County Clerk	203,310	--	--	--	203,310
Emergency Medical Service	700,017	417,216	--	--	1,117,233
Total General Government	<u>922,284</u>	<u>417,216</u>	<u>--</u>	<u>--</u>	<u>1,339,500</u>
Judicial:					
District Clerk	7,560	--	--	--	7,560
Justice of the Peace #2	20,000	--	--	--	20,000
Justice of the Peace #4	65,000	--	--	--	65,000
Total Judicial	<u>92,560</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>92,560</u>
Financial Administration:					
County Auditor	78,500	--	--	--	78,500
Tax Assessor Collector	250,000	--	--	--	250,000
Total Financial Administration	<u>328,500</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>328,500</u>
Public Facilities:					
County Jail Maintenance	1,605,705	76,835	--	--	1,682,540
County Courthouse & Buildings	3,311,074	111,771	--	--	3,422,845
Historical & Visitor Center	129,913	--	--	--	129,913
Total Public Facilities	<u>5,046,692</u>	<u>188,606</u>	<u>--</u>	<u>--</u>	<u>5,235,298</u>
Public Safety:					
Sheriff	1,285,773	135,090	75,143	--	1,345,720
Constable #2	--	--	--	--	--
Juvenile Probation	--	29,823	--	--	29,823
Adult Probation	118,772	--	--	--	118,772
Total Public Safety	<u>1,404,545</u>	<u>164,913</u>	<u>75,143</u>	<u>--</u>	<u>1,494,315</u>
Public Transportation:					
Precinct #1	21,733,925	379,879	--	--	22,113,804
Precinct #2	28,866,996	183,316	21,157	--	29,029,155
Precinct #3	11,320,210	55,297	13,488	--	11,362,019
Precinct #4	15,190,924	181,367	--	--	15,372,291
Total Public Transportation	<u>77,112,055</u>	<u>799,859</u>	<u>34,645</u>	<u>--</u>	<u>77,877,269</u>
Culture and Recreation:					
Knox Library	110,364	--	--	--	110,364
West End Library	96,179	--	--	--	96,179
Total Public Safety	<u>206,543</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>206,543</u>
Health and Welfare:					
Emergency Management	180,555	19,091	--	--	199,646
Total Health and Welfare	<u>180,555</u>	<u>19,091</u>	<u>--</u>	<u>--</u>	<u>199,646</u>
Total Capital Assets	\$ 85,293,734	\$ 1,589,685	\$ 109,788	\$ --	\$ 86,773,631

STATISTICAL SECTION

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

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

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

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

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

- (1) The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.
- (2) 2006 restated for accrual of payroll.

AUSTIN COUNTY, TEXAS

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

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

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

(2) 2007 restated for prepaid lease payment.

AUSTIN COUNTY, TEXAS

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

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

- (1) The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.
- (2) 2006 restated for accrual of payroll.

AUSTIN COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006 (1)	2007	2008
General Fund										
Reserved	\$ --	\$ 675,638	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Unreserved	1,774,870	1,580,128	23,100,286	1,963,387	1,668,278	1,807,496	2,382,584	2,199,275	2,850,205	3,642,046
Total General Fund	\$ 1,774,870	\$ 2,255,766	\$ 23,100,286	\$ 1,963,387	\$ 1,668,278	\$ 1,807,496	\$ 2,382,584	\$ 2,199,275	\$ 2,850,205	\$ 3,642,046
All Other Governmental Funds										
Reserved	\$ 167,932	\$ 162,410	\$ 130,886	\$ 141,877	\$ 221,664	\$ 323,197	\$ 322,167	\$ 342,043	\$ 478,339	\$ 226,925
Unreserved, Reported In:										
Special Revenue Funds	1,891,034	1,441,608	1,394,966	1,206,123	1,337,365	1,605,266	2,044,090	1,948,438	2,286,380	2,869,759
Capital Projects Funds	--	--	--	--	177,851	--	173,905	60,229	4,302,495	2,957,668
Total All Other Governmental Funds	\$ 2,058,966	\$ 1,604,018	\$ 1,525,852	\$ 1,348,000	\$ 1,736,880	\$ 1,928,463	\$ 2,540,162	\$ 2,350,710	\$ 7,067,214	\$ 6,054,352

(1) 2006 restated for accrual of payroll.

AUSTIN COUNTY, TEXAS

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006 (1)	2007	2008
Revenues										
Taxes	\$ 4,994,846	\$ 5,573,129	\$ 5,478,299	\$ 6,274,868	\$ 6,779,661	\$ 7,694,581	\$ 8,209,092	\$ 8,605,525	\$ 9,728,852	\$ 10,595,661
Licenses and Permits	870,362	859,988	777,586	794,500	774,137	791,510	818,848	829,810	883,090	878,705
Intergovernmental	129,060	113,077	176,873	95,932	1,282,918	848,209	229,808	447,904	191,742	230,973
Charges for Services	677,351	296,532	461,602	398,686	395,888	424,152	531,675	461,184	426,801	628,828
Fees and Commissions	969,524	1,096,604	1,163,157	1,205,682	967,794	1,275,410	1,251,171	1,515,740	1,308,649	1,363,510
Fines	261,296	196,107	150,174	152,261	160,934	160,823	194,344	186,766	155,275	187,363
Interest	251,545	329,169	469,420	148,555	82,822	77,504	209,290	366,661	473,941	378,123
Miscellaneous	970,376	882,044	510,926	470,617	639,584	827,873	977,183	939,505	1,300,720	944,983
Total Revenues	9,124,360	9,346,650	9,188,037	9,541,101	11,083,738	12,100,062	12,421,411	13,353,095	14,469,070	15,208,146
Expenditures										
General Administration	1,240,771	1,661,875	2,832,641	3,640,593	4,996,524	4,512,290	4,271,948	4,015,128	4,689,179	4,992,504
Judicial	547,054	596,928	582,106	740,812	694,629	892,231	823,459	1,105,625	856,458	911,582
Legal	183,622	193,354	220,349	292,942	235,297	361,662	397,612	370,732	367,704	399,357
Financial Administration	294,542	305,765	323,406	341,151	353,859	365,105	358,360	347,312	423,396	419,958
Public Facilities	576,682	654,789	713,968	707,977	725,060	163,697	393,639	1,280,521	652,642	746,409
Public Safety	1,456,797	1,487,862	1,512,577	1,359,668	1,391,102	2,156,646	2,395,288	2,651,242	3,346,025	3,464,598
Public Transportation	2,411,774	2,498,997	2,506,370	2,356,315	2,112,355	2,436,188	2,289,428	2,693,257	3,083,937	3,638,243
Health and Welfare	716,606	804,106	273,207	346,723	180,831	271,075	367,068	793,900	421,200	275,440
Culture and Recreation	71,629	78,428	79,372	81,783	102,961	261,810	192,690	101,850	261,602	123,900
Conservation	90,845	91,467	94,833	100,495	103,843	91,850	111,108	111,156	111,511	124,358
Economic Development	32,337	195,000	28,935	17,481	13,237	12,431	52,490	8,765	4,621	6,472
Capital Outlay	710,657	566,429	--	--	324,444	--	--	--	--	--
Debt Service										
Principal	79,909	130,722	237,925	249,841	220,000	397,026	411,154	301,836	135,000	315,000
Interest	70,639	39,316	52,528	41,441	29,380	34,611	45,380	35,311	88,570	256,270
Total Expenditures	8,483,864	9,305,038	9,458,217	10,277,222	11,483,522	11,956,622	12,109,624	13,816,635	14,441,845	15,674,091
Excess of Revenues										
Over (Under) Expenditures	640,496	41,612	(270,180)	(736,121)	(399,784)	143,440	311,787	(463,540)	27,225	(465,945)
Other Financing Sources (Uses)										
Debt Issued	156,472	--	--	213,094	500,000	155,595	875,000	171,373	5,000,000	--
Capital leases	--	--	--	--	--	--	--	--	340,206	244,924
Transfers In	834,313	237,837	256,190	189,426	251,705	316,491	236,555	239,277	223,783	439,594
Transfers Out	(836,011)	(245,424)	(256,190)	(189,426)	(251,705)	(316,491)	(236,555)	(239,277)	(223,783)	(439,594)
Total Other Financing										
Sources (Uses)	154,774	(7,587)	--	213,094	500,000	155,595	875,000	171,373	5,340,206	244,924
Net Change in Fund Balances	\$ 795,270	\$ 34,025	\$ (270,180)	\$ (523,027)	\$ 100,216	\$ 299,035	\$ 1,186,787	\$ (292,167)	\$ 5,367,431	\$ (221,021)
Debt Service As A Percentage										
Of Noncapital Expenditures	1.9%	1.9%	3.1%	2.8%	2.2%	3.6%	3.8%	2.4%	1.8%	4.0%
(1) 2006 restated for accrual of payroll.										

AUSTIN COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

Fiscal Year	Property Tax	Sales & Use Tax	Alcoholic Beverages	Total
1999	\$ 4,064,108	\$ 921,238	\$ 9,500	\$ 4,994,846
2000	4,693,735	869,744	9,650	5,573,129
2001	4,655,373	812,020	10,606	5,477,999
2002	5,450,393	833,126	12,537	6,296,056
2003	5,891,899	875,247	12,515	6,779,661
2004	6,625,550	1,055,093	13,938	7,694,581
2005	7,145,322	1,049,174	14,596	8,209,092
2006	7,553,014	1,038,218	14,293	8,605,525
2007	8,575,052	1,076,176	12,230	9,663,458
2008	9,435,326	1,149,107	11,228	10,595,661
Percent Change 1998-2007	132.2%	24.7%	18.2%	112.1%

AUSTIN COUNTY, TEXAS

ASSESSSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(UNAUDITED)

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
1999	\$ 1,089,851,231	363,283,744	N/A	655,056,217	798,078,758	0.4680	798,078,758	100.000%
2000	1,261,982,859	376,955,919	N/A	728,021,792	910,916,986	0.4689	910,916,986	100.000%
2001	1,316,757,715	371,393,202	N/A	723,962,746	964,188,171	0.4569	964,188,171	100.000%
2002	1,288,429,761	363,403,266	N/A	755,639,756	896,193,271	0.4950	896,193,271	100.000%
2003	1,374,332,084	387,683,408	N/A	790,969,332	971,046,160	0.5583	971,046,160	100.000%
2004	1,527,194,000	377,592,506	N/A	792,762,912	1,112,023,594	0.5554	1,112,023,594	100.000%
2005	1,830,254,306	569,165,735	N/A	1,011,192,309	1,388,227,732	0.5200	1,388,227,732	100.000%
2006	2,499,470,776	727,199,757	N/A	1,527,625,868	1,699,044,665	0.4816	1,699,044,665	100.000%
2007	2,924,247,758	657,140,102	N/A	1,798,946,403	1,782,441,457	0.4886	1,782,441,457	100.000%
2008	3,281,324,926	867,715,177	N/A	1,998,876,446	2,150,163,657	0.4796	2,150,163,657	100.000%

Source: Austin County Central Appraisal District

AUSTIN COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	County Direct Rates			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other	Total
1999	\$ 0.4612	\$ 0.0068	\$ 0.4680	\$ 1.3738	\$ 7.2756	\$ 0.2550	\$ 9.3724
2000	0.4426	0.0263	0.4689	1.3980	7.1588	0.2453	9.2710
2001	0.4292	0.0277	0.4569	1.4216	7.1585	0.2436	9.2806
2002	0.4682	0.0268	0.4950	1.7202	7.7090	0.2416	10.1658
2003	0.5207	0.0376	0.5583	1.7340	7.7090	0.2325	10.2338
2004	0.5209	0.0345	0.5554	1.6926	8.0820	0.1856	10.5156
2005	0.4965	0.0235	0.5200	1.7013	8.1862	0.1744	10.5819
2006	0.4610	0.0206	0.4816	1.6999	6.7061	0.1657	9.0533
2007	0.4597	0.0289	0.4886	1.6204	6.2800	0.1657	8.5547
2008	0.4510	0.0286	0.4796	1.5603	7.2784	0.1915	9.5098

Source: Austin County Appraisal District

AUSTIN COUNTY, TEXAS

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

Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Wal-Mart Stores East	\$ 63,277,755	1	2.94%	\$ 2,561,646	8	0.32%
BAE Systems Mobility and Protection	62,279,440	2	2.90%	15,629,028	1	1.96%
Gulf States Toy, Inc.	31,774,094	3	1.48%	--	--	--
Jamex, Inc.	25,645,880	4	1.19%	10,815,569	3	1.36%
Maass Flange Corporation	21,626,404	5	1.01%	7,315,127	5	0.92%
BNSF Railway Co.	20,591,312	6	0.96%	14,041,019	2	1.76%
International Paper	14,409,000	7	0.67%	3,939,830	6	0.49%
Acme Brick Co. #678	13,727,120	8	0.64%	--	--	--
ETOCO, LP	13,182,550	9	0.61%	2,495,680	9	0.31%
Centerpoint Energy Houston	12,702,317	10	0.59%	--	--	--
Kinder Morgan Texas Pipe	--	--	--	8,209,430	4	1.03%
Enhanced Energy Partners	--	--	--	3,595,684	7	0.45%
Enervest Operating, LLC	--	--	--	2,312,240	10	0.29%
Subtotal	279,215,872		12.99%	70,915,253		8.89%
Remaining roll	1,870,947,785		87.01%	727,163,505		91.11%
Total	\$ 2,150,163,657		100.00%	\$ 798,078,758		100.00%

Source: Austin County Central Appraisal District

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 4,176,492	\$ 4,033,348	96.57%	\$ 90,074	\$ 4,123,422	98.73%
2000	4,516,679	4,369,318	96.74%	110,961	4,480,279	99.19%
2001	4,785,109	4,640,974	96.99%	103,200	4,744,174	99.14%
2002	5,413,669	5,241,950	96.83%	111,305	5,353,255	98.88%
2003	5,890,109	5,689,092	96.59%	144,702	5,833,794	99.04%
2004	6,428,629	6,222,279	96.79%	157,932	6,380,211	99.25%
2005	7,019,152	6,855,125	97.66%	165,420	7,020,545	100.02%
2006	7,450,970	7,279,323	97.70%	168,140	7,447,463	99.95%
2007	8,459,353	8,257,889	97.62%	183,597	8,441,486	99.79%
2008	9,257,910	9,085,195	98.13%	--	9,085,195	98.13%

Source: Austin County Central Appraisal District

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

	Calendar Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Agriculture, Forestry, Fishing	\$ 913,648	\$ 1,037,902	\$ 1,012,968	\$ 1,383,870	\$ 1,344,008	\$ 1,619,680	\$ 2,135,201	\$ 1,631,190	\$ 1,669,782	\$ 1,683,748
Mining	368,221	319,788	671,799	753,470	1,079,967	1,365,112	3,047,659	1,983,677	932,350	770,043
Construction	3,303,812	3,248,247	349,655	3,999,316	4,414,728	4,901,941	5,732,995	4,703,665	9,434,303	15,727,136
Manufacturing	9,921,860	14,698,966	16,446,138	13,140,127	13,399,740	16,820,723	17,927,667	15,615,634	26,865,050	26,776,838
Transportation, Communication, Utilities	5,623,161	6,252,887	7,157,365	7,282,308	8,115,439	8,256,396	8,327,749	7,473,536	3,017,639	2,627,484
Wholesale Trade	2,299,069	1,920,351	2,257,535	2,207,606	2,495,603	3,986,704	4,048,030	3,315,738	6,181,108	6,257,095
Retail Trade	102,763,892	94,390,590	92,355,468	92,041,601	99,305,544	101,626,281	108,218,144	72,830,842	79,409,439	91,809,356
Finance, Insurance, Real Estate	283,464	33,327	73,283	51,323	57,258	69,193	—	—	808,890	867,984
Services	10,566,067	10,571,592	10,865,304	11,047,245	11,367,916	12,755,537	13,033,154	10,309,544	23,094,450	24,405,151
Other	—	—	—	—	—	—	2,838,137	6,612,388	6,201,861	6,399,239
Total	\$ 136,043,194	\$ 132,473,650	\$ 131,189,515	\$ 131,906,866	\$ 141,580,203	\$ 151,401,567	\$ 165,308,736	\$ 124,476,214	\$ 157,614,872	\$ 177,324,074
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: State Comptrollers Department

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

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Bellville</u>	<u>City of Sealy</u>	<u>State</u>
1999	0.50%	1.50%	1.50%	6.25%
2000	0.50%	1.50%	1.50%	6.25%
2001	0.50%	1.50%	1.50%	6.25%
2002	0.50%	1.50%	1.50%	6.25%
2003	0.50%	1.50%	1.50%	6.25%
2004	0.50%	1.50%	1.50%	6.25%
2005	0.50%	1.50%	1.50%	6.25%
2006	0.50%	1.50%	1.50%	6.25%
2007	0.50%	1.50%	1.50%	6.25%
2008	0.50%	1.50%	1.50%	6.25%

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

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

Fiscal Year	General Bonded Debt				Other Governmental Activities Debt		
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total	Notes Payable	Capital Leases	Total Other Governmental Debt
1999	\$ --	1,315,000	--	1,315,000	\$ 28,454	211,424	239,878
2000	--	1,120,000	--	1,120,000	9,036	144,890	153,926
2001	--	915,000	--	915,000	1,343	114,011	115,354
2002	--	700,000	--	700,000	--	277,288	277,288
2003	--	480,000	500,000	980,000	--	202,506	202,506
2004	--	245,000	337,958	582,958	--	289,769	289,769
2005	--	--	1,046,804	1,046,804	--	229,866	229,866
2006	--	--	745,000	745,000	--	336,200	336,200
2007	--	5,000,000	610,000	5,610,000	--	511,818	511,818
2008	--	4,825,000	470,000	5,295,000	--	693,236	693,236

Fiscal Year	Total Primary Government	Percentage of Personal Income	Per Capita
1999	\$ 1,554,878	0.28%	67
2000	1,273,926	0.21%	54
2001	1,030,354	0.16%	42
2002	977,288	0.15%	40
2003	1,182,506	0.18%	48
2004	872,727	0.13%	35
2005	1,276,670	0.18%	49
2006	1,081,200	0.14%	41
2007	6,121,818	0.77%	232
2008	5,988,236	0.77%	225

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

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

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

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total		
1999	\$ --	\$ 1,315,000	\$ --	\$ 1,315,000	0.16%	57
2000	--	1,120,000	--	1,120,000	0.12%	47
2001	--	915,000	--	915,000	0.09%	37
2002	--	700,000	--	700,000	0.08%	29
2003	--	480,000	500,000	980,000	0.10%	40
2004	--	245,000	337,958	582,958	0.05%	23
2005	--	--	1,046,804	1,046,804	0.08%	41
2006	--	--	745,000	745,000	0.04%	29
2007	--	5,000,000	610,000	5,610,000	0.31%	212
2008	--	4,825,000	470,000	5,295,000	0.25%	199

- (1) Details regarding the County's outstanding debt can be found in the notes to the financial statements.
- (2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Table E-7 for property value data.
- (3) Population data can be found in the Schedule of Demographic and Economic Statistics on Table E-17.

AUSTIN COUNTY, TEXAS
 DIRECT AND OVERLAPPING
 GOVERNMENTAL ACTIVITIES DEBT
 SEPTEMBER 30, 2008
 (UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities:			
Sealy	\$ 5,020,000	100.00%	\$ 5,020,000
Bellville	11,621,492	100.00%	11,621,492
Wallis	22,792,379	100.00%	22,792,379
School Districts:			
Bellville ISD	9,020,095	100.00%	9,020,095
Sealy ISD	29,499,979	100.00%	29,499,979
Brazos ISD	7,797,956	37.76%	2,944,508
Columbus ISD	16,486,404	3.09%	509,430
Brenham ISD	9,388,270	0.54%	50,697
Hospital District			
Bellville District	1,050,000	100.00%	<u>1,050,000</u>
Subtotal, Overlapping Debt			82,508,580
County Direct Debt			5,295,000
Total Direct and Overlapping Debt			<u>\$ 87,803,580</u>

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

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

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed Value of Property	\$ 798,078,758	\$ 910,916,986	\$ 964,188,171	\$ 896,193,271	\$ 971,046,160	\$ 1,112,023,594	\$ 1,388,227,732	\$ 1,699,044,665	\$ 1,782,441,457	\$ 2,150,163,657
Debt Limit, 10% of Assessed Value	79,807,876	91,091,699	96,418,817	89,619,327	97,104,616	111,202,359	138,822,773	169,904,467	178,244,146	215,016,366
Amount of Debt Applicable to Limit										
General obligation bonds	1,315,000	1,120,000	915,000	700,000	980,000	583,007	1,046,804	745,000	5,610,000	5,295,000
Less resources for repayment	(167,932)	(11,272)	(130,886)	(141,877)	(221,664)	(323,197)	(322,167)	(342,043)	(367,503)	(144,469)
Total Net Debt Applicable to Limit	<u>1,147,068</u>	<u>1,108,728</u>	<u>784,114</u>	<u>558,123</u>	<u>758,336</u>	<u>259,810</u>	<u>724,637</u>	<u>402,957</u>	<u>5,242,497</u>	<u>5,150,531</u>
Legal Debt Margin	<u>78,660,808</u>	<u>89,982,971</u>	<u>95,634,703</u>	<u>89,061,204</u>	<u>96,346,280</u>	<u>110,942,549</u>	<u>138,098,136</u>	<u>169,501,510</u>	<u>173,001,649</u>	<u>209,865,835</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.44%	1.22%	0.81%	0.62%	0.78%	0.23%	0.52%	0.24%	2.94%	2.40%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 2,150,163,657
Debt Limit (10% of Assessed Value)	215,016,366
Debt Applicable to Limit:	
General Obligation Bonds	5,295,000
Less: Amount Set Aside for Repayment of General Obligation Debt	(144,469)
Total Net Debt Applicable to Limit	<u>5,150,531</u>
Legal Debt Margin	<u>\$ 209,865,835</u>

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Population (1)	23,129	23,590	24,454	24,454	24,716	25,057	25,800	26,123	26,407	26,610
Personal Income (1) \$	563,538,085	595,340,830	641,819,684	647,908,730	651,093,588	650,128,922	690,330,600	755,294,299	799,049,413	780,178,590
Per Capita Personal Income (1) \$	24,365	25,237	26,246	26,495	26,343	25,946	26,757	28,913	30,259	29,319
Median Age (1)	38.6	37.6	36.1	35.9	35.4	35.1	38.0	38.1	38.4	38.2
Education Level in Years of Schooling (2)										
Less than 5th grade	N/A	542	542	542	542	542	542	542	542	542
5th to 8th grade	N/A	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324
9th to 12th grade	N/A	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631
High school graduate	N/A	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545
Some college	N/A	956	956	956	956	956	956	956	956	956
College, no degree	N/A	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927
Associate degree	N/A	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588
Bachelor's degree	N/A	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
Master's degree	N/A	476	476	476	476	476	476	476	476	476
Professional degree	N/A	179	179	179	179	179	179	179	179	179
Doctorate degree	N/A	73	73	73	73	73	73	73	73	73
School Enrollment (3)	5,232	5,497	5,528	5,436	5,309	5,379	5,622	5,637	5,702	5,699
College Enrollment	634	647	671	671	678	687	708	716	720	1,025
Unemployment (4)	3.5%	3.3%	2.8%	3.6%	4.4%	3.7%	4.4%	4.0%	3.6%	5.7%

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

(2) Education level taken from the Census Bureau.

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

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

AUSTIN COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2007			1998		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
BAE Systems Mobility and Protection	1,600	1	12.39%	1,235	1	11.47%
Wal-Mart Distribution	840	2	6.50%	75	7	0.70%
Sealy ISD	375	3	2.90%	325	2	3.02%
Bellville ISD	235	4	1.82%	195	3	1.81%
Austin County	178	5	1.38%	122	4	1.13%
Briarwood Manor Care Center	120	6	0.93%	95	6	0.88%
Weyerhaeuser Company	112	7	0.87%	99	5	0.92%
Bellville Tube Corporation	100	8	0.77%	75	8	0.70%
Western International Gas	100	9	0.77%	70	10	0.65%
Acme Brick Company	100	10	0.77%	75	9	0.70%
Total	3,760		29.10%	2,366		21.98%

Source: Austin County Central Appraisal District.

AUSTIN COUNTY, TEXAS

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Administration	15	16	16	16	16	17	16	16	16	17
Judicial	15	15	15	14	14	13	14	13	13	20
Legal	5	5	5	5	4	4	5	5	5	6
Financial Administration	10	10	9	9	9	10	10	9	9	10
Public Facilities	14	14	14	14	15	15	15	15	15	19
Public Safety	38	38	39	39	39	39	40	41	44	43
Public Transportation	31	31	30	30	30	27	27	26	26	30
Health and Welfare	--	--	--	--	--	--	--	--	--	--
Culture and Recreation	3	3	3	3	3	3	3	3	3	3
Conservation	4	4	4	4	5	4	4	5	5	5
Total	135	136	135	134	135	132	134	133	136	153

Source: County Auditor's office.

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

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Septic permits issued	261	290	201	211	243	224	243	194	210	195
Sheriff's Office										
Physical arrests	332	390	412	351	451	597	305	520	323	141
Traffic citations	134	1,490	1,693	2,546	21,002	3,040	4,990	4,537	5,319	6,918
Traffic warnings	1,310	1,264	1,234	1,312	1,489	1,436	2,217	3,256	3,546	2,380
Warrants served	N/A	N/A	N/A	N/A	N/A	16	242	330	454	349
Civil papers served	96	126	105	184	162	207	209	183	120	70
County Jail										
Female bookings	231	248	259	246	302	285	283	342	342	297
Male bookings	1,321	1,692	1,511	1,433	1,788	1,776	1,477	1,683	1,564	1,501
EMS										
Emergency responses	1,660	2,017	10,558	2,206	2,344	2,292	2,473	2,420	2,513	2,479
County Clerk's Office										
Marriage licenses issued	188	198	193	182	204	206	207	191	203	192
Birth certificates	985	1,041	1,313	1,135	1,070	1,127	1,185	1,000	1,213	1,197
Death certificates	206	218	192	220	193	225	2,006	211	193	1,063
District Clerk's Office										
Criminal cases filed	159	197	203	201	202	205	181	206	213	192
Civil cases filed (family cases)	284	273	2,955	304	398	405	473	412	406	296
Civil cases filed (155th Judicial District)	140	132	117	91	112	111	123	118	112	93
Tax cases filed	65	42	25	18	31	50	36	30	28	154
Library										
Volumes in collection	22,844	24,259	25,408	26,139	26,266	27,015	28,142	28,614	28,698	29,613
Total volumes borrowed	24,439	30,815	30,219	26,720	31,415	33,224	36,580	38,060	39,013	39,962

Source: County offices.

AUSTIN COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Sheriff's Office										
Stations	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	21	21	21	22	23	28	29	31	33	33
Emergency Medical Services										
Ambulances	7	7	7	7	7	7	8	8	8	8
First Responder Vehicules	2	2	2	2	2	2	2	2	2	3
Public Facilities										
Courthouse	1	1	1	1	1	1	1	1	1	1
Exhibit Building	1	1	1	1	1	1	1	1	1	1
History and Visitors Center	1	1	1	1	1	1	1	1	1	1
Road and Bridge										
Asphalt Roads (miles)	224	228	229	240	244	248	248	248	250	250
Gravel Roads (miles)	365	361	361	350	346	343	343	343	343	343
Dirt Roads (miles)	8	8	7	7	7	7	7	7	7	7
Bridges	101	101	101	101	101	101	101	101	101	101

Source: County offices.