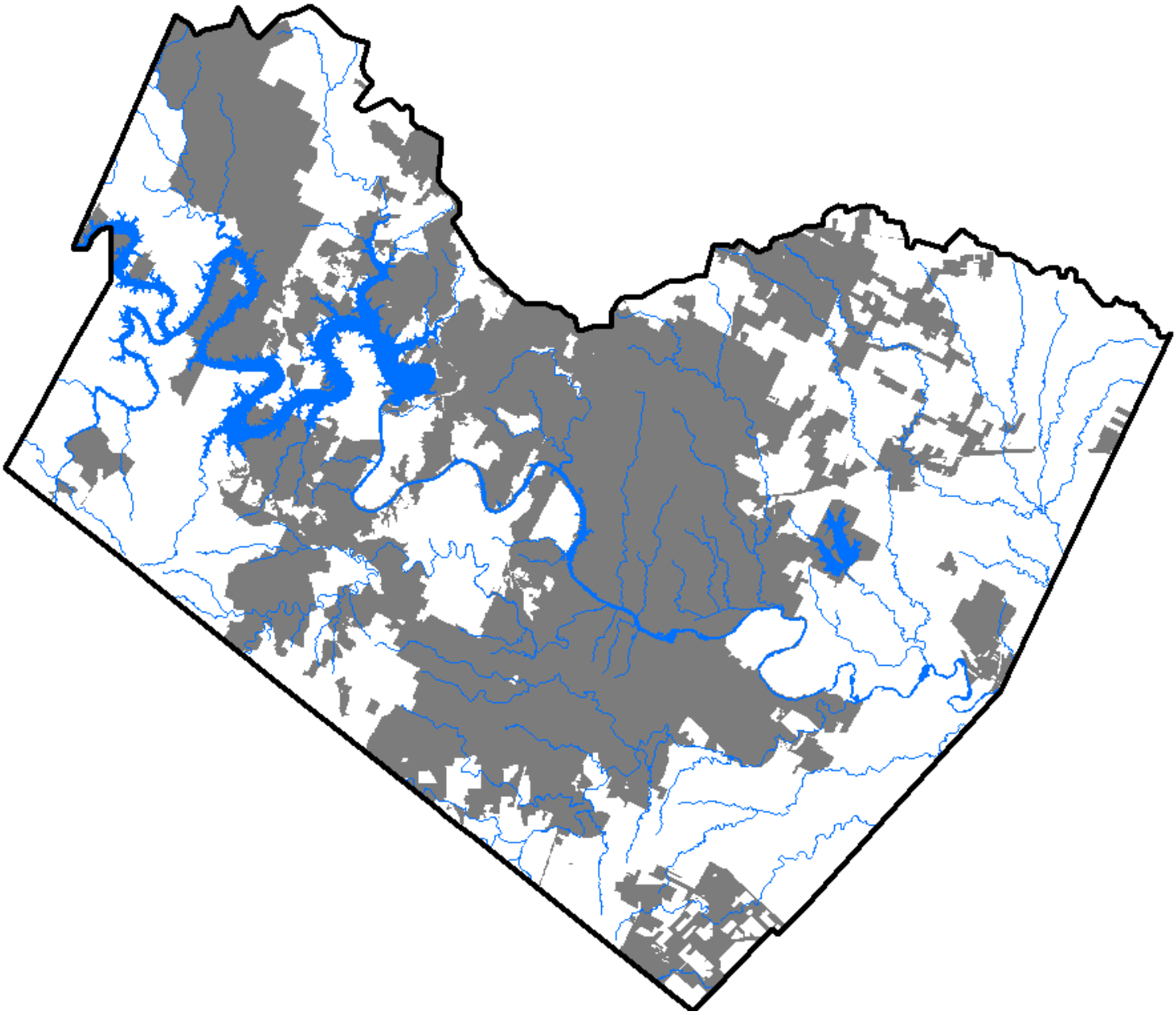
TRAVIS COUNTY, TEXAS



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

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TRAVIS COUNTY,

TEXAS

COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2009

Prepared by the Travis County Auditor's Office

Susan A. Spataro, CPA, CMA
County Auditor
314 W. 11th Street, Suite 200
Austin, Texas 78701

TRAVIS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Fiscal Year Ended September 30, 2009

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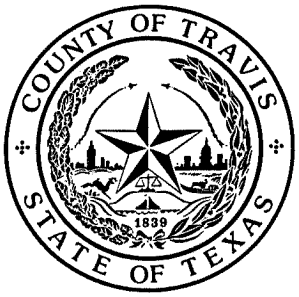
TRAVIS COUNTY, TEXAS
INTRODUCTORY SECTION

TRAVIS COUNTY
AUDITOR'S OFFICE

SUSAN A. SPATARO, CPA,
CMA
COUNTY AUDITOR



TRAVIS COUNTY
ADMINISTRATION BUILDING
P.O. BOX 1748
AUSTIN, TX 78767
(512) 854-9125
FAX: (512) 854-9164

February 19, 2010

Honorable District Judges of Travis County, Honorable Members of the Travis County Commissioners' Court, and the Citizens of Travis County (the "County"):

The County Auditor's Office proudly submits the Comprehensive Annual Financial Report ("CAFR") of Travis County, Texas for the fiscal year ended September 30, 2009. This report is submitted in compliance with Texas Local Government Code §114.025.

Responsibility for Financial Statements

This report was prepared by the County Auditor's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

The County Auditor serves as the Chief Financial Officer for Travis County. By statute, the Auditor reports to the State District Judges. This provides for an independent review of County financial operations separate from the Commissioners' Court, the legislative and executive branch of county government. The County Auditor is responsible for accounting systems design, audit functions required by law, general control of finances, revenue estimation and certification, and ensuring that the County meets its fiduciary responsibilities to taxpayers with regard to County finances by strictly enforcing the statutes governing County finances as provided by the local government code. As an appointed official and a Certified Public Accountant, the County Auditor takes an oath to uphold the Constitution and the laws of the State of Texas.

Accounting System and Internal Controls

In developing and evaluating the accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the reliability of financial reporting; (2) the effectiveness and efficiency of operations; and (3) compliance with applicable laws and regulations. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Independent Audit

In compliance with Texas Local Government Code §115.045, the financial statements and notes contained in this report have been audited by the independent auditors of Lockart, Atchley & Associates, LLP. The Independent Auditors' Report is included in the Financial Section of this report. This firm was also engaged to perform an audit of the County's federal and state awards that was designed to meet the requirements of the Federal Single Audit Act and related Office of Management and Budget Circular A-133. The audit reports on federal and state awards are issued separately.

Reporting Standards

When other accounting bases conflict with state law, Texas and its political subdivisions may follow the statutory provisions of Chapter 2264, Texas Government Code ("Chapter 2264"). Accordingly, beginning in fiscal year 2008, the County followed the Statutory Basis of accounting, which is an other comprehensive basis of accounting provided, but not mandated, by this statute. For the County, the only difference between generally accepted accounting principles ("GAAP") and the Statutory Basis of accounting is in the reporting of other postemployment benefits ("OPEB").

The Statutory Basis differs from GAAP in that the County's presentation of OPEB on the financial statements uses the statutory modified accrual basis. This basis accurately and fairly sets forth the financial position of the County by (i) measuring the cost of benefits according to their adoption by the governing body of the County; and by (ii) providing an accurate assessment of OPEB liabilities and extent of their funding for the time period for which the benefits were adopted. Under GAAP, GASB Statement No. 45 ("GASB 45"), "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" defines an OPEB liability to include amounts the governing body has not authorized nor promised to employees, and for which there is no legally enforceable liability. The County has concluded that recognizing an OPEB liability as defined by GASB 45 would result in publishing financial statements that are materially misleading. It would also be inconsistent with State financial laws and misrepresent the nature, scope, and duration of the financial activities of the County. For additional information, please see the Healthcare Benefits for Retired Employees section of this letter.

Management's Discussion and Analysis

Management has provided a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis ("MD&A"). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found in the Financial Section of this report.

Financial Statement Format

This Comprehensive Annual Financial Report is presented according to the reporting model established by GASB Statement No. 34 and related statements. The report, including all funds of Travis County and its component units, is divided into four sections:

1. Introductory Section – This section includes the letter of transmittal, organizational chart, and list of principal officials.

2. Financial Section – The financial section includes the Independent Auditors' Report, Management's Discussion and Analysis, the Basic Financial Statements, and Required Supplementary Information.

a. Basic Financial Statements – This section includes government-wide and fund financial statements as well as the notes to the financial statements. The notes are considered essential to the fair presentation and adequate disclosure for this financial report. They include the Summary of Significant Accounting Policies for the County and other necessary disclosures of important matters relating to the financial position of the County. The notes are treated as an integral part of the financial statements and should be read in conjunction with them.

b. Required Supplementary Information ("RSI") – This section is comprised of budgetary comparison schedules for the General Fund and any major special revenue fund with a legally adopted budget. As required, the County presents budgetary comparison schedules for its General Fund and Road and Bridge Fund. This section also includes the Schedule of Funding Progress for Retirement Plan as required by GASB Statement No. 50, "Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27", which is also included in the notes to the financial statements.

3. Other Supplementary Information – This section includes a variety of schedules to assist users in analyzing the basic financial statements. This section may include, but is not limited to, combining statements, individual fund statements, and schedules focusing on major funds. The County includes combining statements for non-major funds, proprietary funds and fiduciary funds, as well as other budgetary comparison schedules.

4. Statistical Section – Although this section contains substantial financial information, these schedules differ from financial statements in that they present some nonaccounting data, cover more than the current fiscal year, and are designed to reflect demographic and economic data, operating information, financial trends, and the fiscal capacity of the County.

PROFILE OF TRAVIS COUNTY

Geographic Information

Travis County, a corporate body and a political subdivision of the State of Texas, was created from Bastrop County in 1840 and organized in 1843. Located in central Texas on the edge of the "Hill Country", the County is approximately 200 miles south of the Fort Worth/Dallas area, 160 miles west of Houston, and 80 miles northeast of San Antonio.

The County encompasses 1,022.1 square miles of which 989.3 square miles (96.8%) is land and 32.8 square miles (3.2%) is water area. The water area comes from the Colorado River, which runs northwest to southeast through the County, and Lake Austin and Lake Travis, parts of the Highland Lakes chain.

The mild climate reflects the County's fortunate location. The mean temperature is 68.6 degrees, with the days almost evenly divided among clear, partly cloudy, and cloudy. The growing season averages 270 days long, with the last freeze of the winter coming in early March and the first of the next autumn coming normally around Thanksgiving. Average rainfall is 31.9 inches.

The 2009 population of Travis County is estimated to be 1,008,345, an increase of 29,369 people (3.0%) over the 2008 estimated population. The principal city in the County is Austin, the County Seat and State Capital. The estimated 2009 population for Austin, including Full and Limited Purpose Areas, is 774,037 or 76.8% of the total for the County.

Governmental Structure

The governing body of the County is the Commissioners' Court, comprised of the County Judge (who is elected at-large and serves as the presiding officer) and four Commissioners, each of whom is elected for a four-year term (unless filling a predecessor's unexpired term) from one of the County's four precincts. The Commissioners' Court has powers expressly granted by the State Legislature. These powers are reflected in the following County functions:

General Government - This category includes budgets for the County Judge and County Commissioners, administrative, financial, and physical support for the County's "line" departments/offices, the Tax Office, Risk Management, the Employee Health Benefit Fund, Civil Service Commission, Election Administration, and certain recording duties of the County Clerk.

Justice System - Activities in this category are associated with the judicial responsibilities of the County. It includes the costs for the County's court systems (Civil Courts and Criminal Courts, which include legally mandated fees, Probate Court, Juvenile Court, and the Justice of the Peace Courts) and associated offices/departments or parts thereof: District Clerk, County Clerk, District Attorney, County Attorney, the Dispute Resolution Center, Criminal Justice Planning, which includes the Community Justice Center, and the Law Library.

Public Safety - Public Safety includes activities associated with the protection of persons and property within the County including direct enforcement of State statutes. Offices included in this category are the Constables (serve warrants and other court papers), the Medical Examiner, and divisions of the Sheriff's Office dedicated to law enforcement and public safety. Also included are Emergency Services, Fire Marshall, and Criminal Justice Planning, which provide services for the Combined Transportation, Emergency and Communications Center (911 Call Center).

Corrections and Rehabilitation - This category includes activities associated with confinement, probation, counseling, and other related programs available for adult offenders. The Sheriff is in charge of the County jail and County corrections center. Also under this classification are the Community Supervision and Corrections Department (adult probation), Pretrial Services, and the Counseling and Educational Services Department, which was created to counsel and correct the behavior of offenders.

Health and Human Services - Activities designed to provide healthcare related services to those in need and promote the conservation and improvement of public health are included in this category. The County provides public assistance (assistance with food, rent, and utility expenses) through its Health and Human Services Department to eligible indigents, including military veterans. This category also includes the Agriculture Extension Service and the Emergency Medical Services Department, which is comprised of air (StarFlight) and ground ambulance services.

Infrastructure and Environmental Services - Activities in this category are associated with the development and maintenance of the County's transportation systems, subdivision platting and review, conservation and development of natural resources, and activities associated with providing sanitation services within the County through the Transportation and Natural Resources Department.

Community and Economic Development - Included in this category are activities for providing economic development in the County and cultural, recreational, and educational activities for the benefit of County residents and visitors. Specifically, the County owns and operates the Travis County Exposition Center and, in conjunction with the State of Texas, operates the Travis County Historical Commission. In addition, the County operates 46 parks that are either owned

or maintained by the County. These parks, which vary from lakes and hills to rivers and prairies, provide facilities for picnics, hiking, camping, swimming, boating, soccer, baseball, and equestrian activities.

Blended Component Units

The Travis County Commissioners' Court serves as the governing body for the below-mentioned separate entities. Therefore, in accordance with GASB Statement No. 14, as amended by GASB Statement No. 39, these are presented as blended component units. For more information, refer to Note 1 of the Notes to the Financial Statements.

The Road Districts - Northwest Travis County Road District No. 3 ("NWTCRD No. 3") contains approximately 242 acres. NWTCRD No. 3 is ad valorem tax supported for repayment of debt. Southwest Travis County Road District No. 1 ("SWTCRD No. 1") contains approximately 7,015 acres. Except for $10,000 of unredeemed coupon bonds from the original 1985 issuance, all debt of SWTCRD No. 1 has been defeased, redeemed or matured. Travis County Bee Cave Road District No. 1 ("TCBCRD No. 1") encompasses 141 acres in western Travis County, wholly within the corporate limits of the Village of Bee Cave, Texas. The road districts act as agents for property owners in collecting assessments, forwarding collections to the bondholders, and initiating foreclosure proceedings, if appropriate. The bonded debt of the road districts is not a debt or obligation of the County, nor will the County be liable for payment thereof. The Travis County Commissioners' Court is the statutory governing body of the road districts.

The Corporations - The Capital Health Facilities Development Corporation, Travis County Housing Finance Corporation, Travis County Health Facilities Development Corporation, Capital Industrial Development Corporation, Travis County Development Authority, and Travis County Cultural Education Facilities Finance Corporation have been established by the County under provisions of the Development Corporation Act of 1979 of the State of Texas, the Health Facilities Development Act, the Texas Housing Finance Corporation Act, the Texas Transportation Code, and the Cultural Education Facilities Finance Corporation Act. Through these Corporations, eligible applicants are furnished financial assistance through the sale of tax-free bonds. Such debt is issued by the Corporations as "conduit or no-commitment debt" for the benefit of private third parties for purposes of public interest without the obligation of the Corporations or the County for repayment. The Travis County Commissioners' Court is the Board of Directors for each corporation.

Discretely Presented Component Unit

On May 15, 2004, Travis County voters approved the formation of the Travis County Hospital District to furnish medical aid and hospital care to indigent and needy persons residing in Travis County. In May 2006, the Commissioners' Court approved, after the appropriate State legislation was passed, a name change to the Travis County Healthcare District. The Healthcare District has a nine member Board of Managers; four are appointed by Travis County, four by the City of Austin and one is a joint appointee. Additionally, the Travis County Commissioners' Court approves the Healthcare District's annual budget and tax rate each year. Because of this relationship, the Healthcare District will be reported as a discretely presented component unit of Travis County for the year ended September 30, 2009. For more information, refer to Note 1 of the Notes to the Financial Statements.

Budget Process

The annual budget serves as the foundation for Travis County's financial planning and control. Activities of the General Fund, certain special revenue and capital projects funds, internal service funds, and the General Purpose Debt Service Fund are included in the appropriated budget. The budget is prepared by fund, office/department and object/sub-object. The level of

budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is set by state statute and is at the office/department level. The County's elected/appointed officials, executive managers, and department heads may make transfers of appropriations within an office/department as specified in the Commissioners' Court-approved annual budget rules. Transfers between departments, as specified in the budget rules, require prior approval of the Commissioners' Court.

The County maintains an encumbrance accounting system as a method to accomplish budgetary control. The County Auditor monitors expenditures of the various offices/ departments to prevent expenditures from exceeding budgeted appropriations and sends a monthly budget report to the Commissioners' Court. The County Auditor also monitors the revenues received for budget compliance. Purchase orders and contracts are not valid until the County Auditor certifies that money is available to make payment. During fiscal year 2009 there was no fund for which the expenditures exceeded budgeted appropriations.

Year-end encumbrances are rolled into the following year's adopted budget. For all budgeted funds, appropriations that are not encumbered lapse at the end of the fiscal year. Budget to actual comparison schedules are provided in this report for all governmental funds for which the appropriated annual budget has been adopted. The General Fund and Road and Bridge Fund schedules are in the Required Supplementary Information section, while all other budgetary comparison schedules are included in the Other Supplementary Information section. A separate report is generated that demonstrates budgetary compliance at the office/department level and is available to the public.

ECONOMIC CONDITION AND OUTLOOK

Local Economy

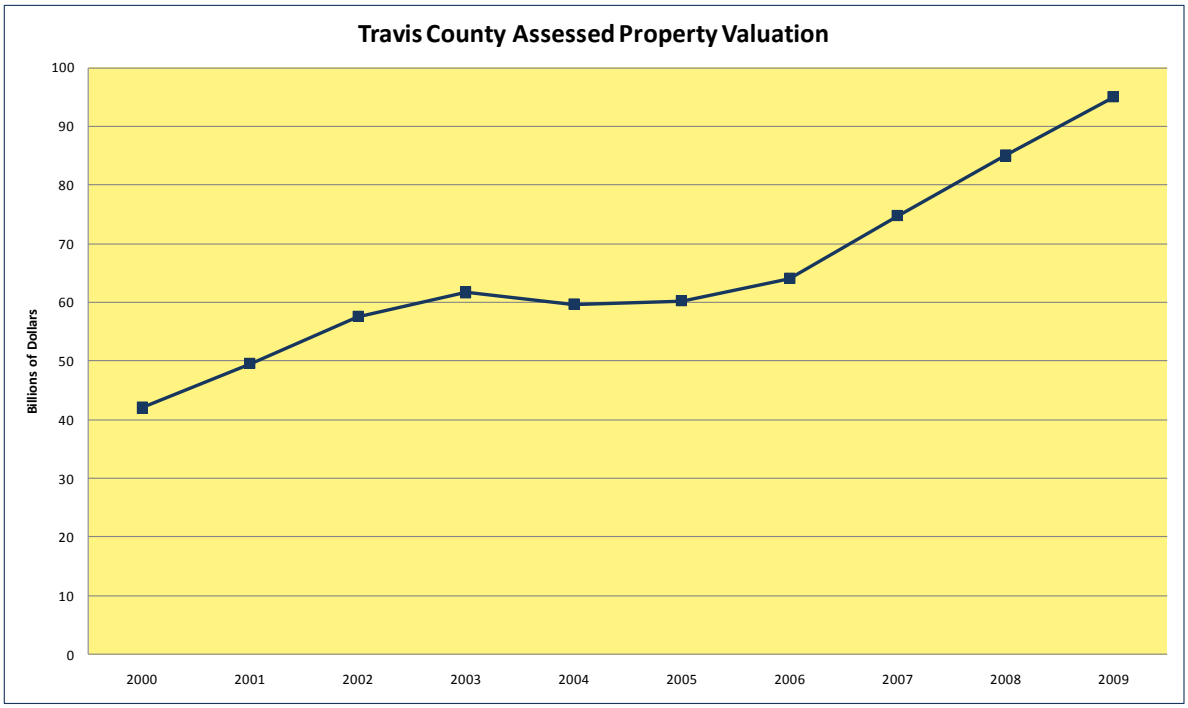
Mirroring a dreary 2009 national economy, the Travis County business sector, despite its solid base of employment in the government and education sectors, suffered through a sluggish year. Employment for the County rose during the year to a September total of 525,792, and the County's unemployment rate rose from 4.5% at the end of fiscal year 2008 to 7.0% one year later. However in 2009, Bizjournals listed Austin as fifth among U.S. growth centers. Forbes ranked Austin as first among both America's Best Bargain Cities and Cities Best for Recession Recovery. The Wall Street Journal placed Austin fifth on its list of the Next Youth-Magnet Cities, and CNNMoney listed Austin as the eighth best city in the country to launch a new small business.

For many years, Travis County was known largely for two things, state government and the University of Texas. Now, the high tech industry has become a large part of the Travis County economic scene, and this diversification has made this area an attractive place to do business. Dell, IBM, Freescale Semiconductor, Flextronics International (formerly Solectron), Advanced Micro Devices, Applied Materials, National Instruments, and Samsung are all major employers in the Travis County area.

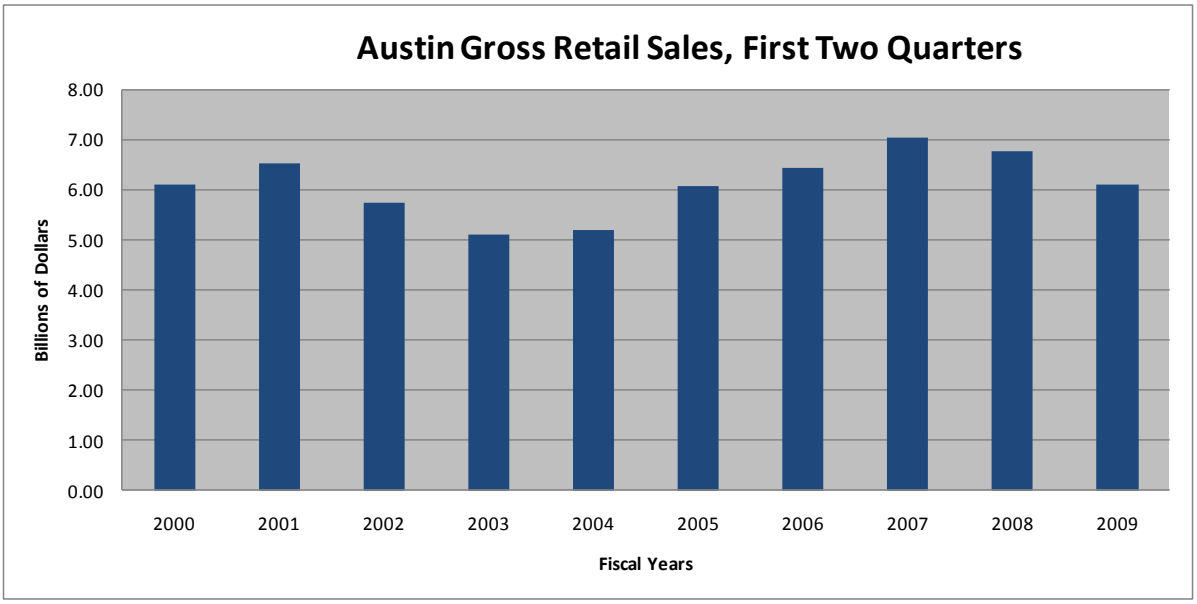
Austin has a lively and diverse leisure industry, a sector that expanded in 2009 with the addition of the Texas Stars, the top affiliate of the National Hockey League's Dallas Stars. Also here are University of Texas sports teams, the Austin Toros of the NBA Developmental League, the Austin Aztec professional soccer club and Triple-A baseball. The area in and around Travis County is home to 38 public golf courses. Austin has long been called the "Live Music Capital of the World" and boasts many live music clubs, a number of which are located in the famous downtown East Sixth Street Entertainment District.

Despite the sluggish economy, the Assessed Property Valuation ("AV") grew significantly in fiscal year 2009 with an 11.7% increase compared to fiscal year 2008.

The chart below shows the changes in assessed property valuation over the last ten years.

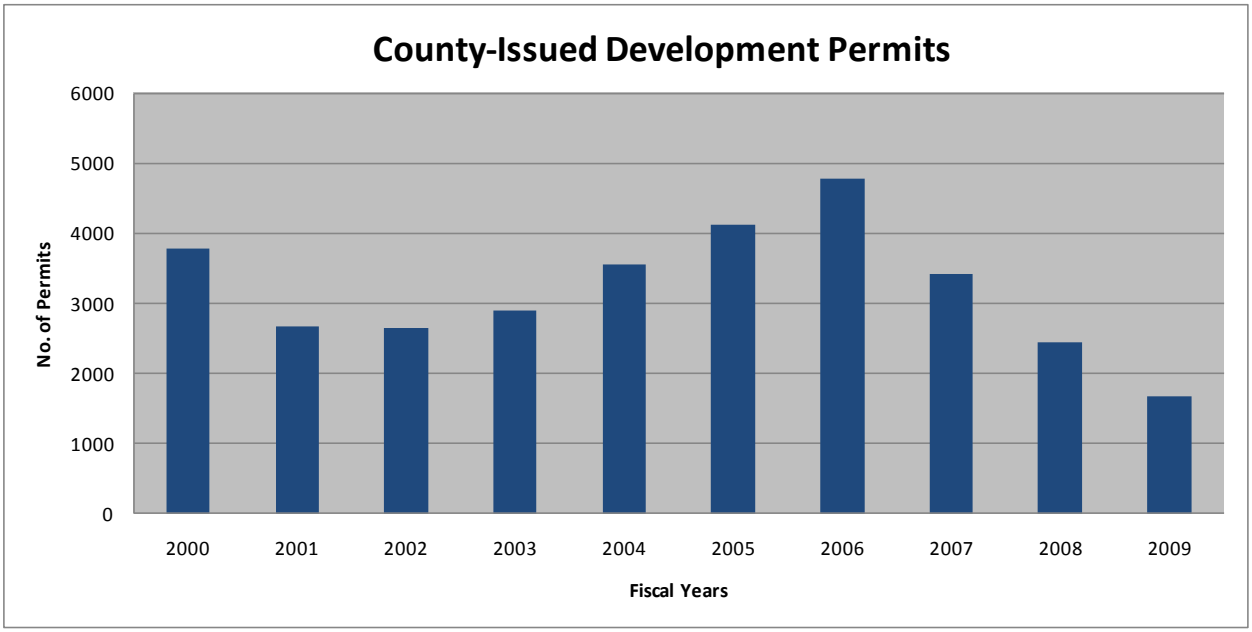


Sales tax receipts for the City of Austin for fiscal year 2009 totaled $134.4 million, a 9.8% decrease compared to the previous year. Austin's gross retail sales for the first two quarters of fiscal year 2009 reached $6.1 billion, a 9.7% decrease over the same period in fiscal year 2008.



Housing sales slipped in fiscal year 2009, reflecting the national problems in that industry. For the County's fiscal year that ended on September 30, 2009, units sold totaled 19,604; that figure constitutes an 18.2% decrease compared to fiscal year 2008. However, the average selling price remained fairly stable, slipping only 1.2% from September 2008 to September 2009. With an improving national economy in fiscal year 2010, home sales are expected to at least equal 2009 sales, depending upon the willingness of the credit markets to make the necessary loans. County-issued site development permits in fiscal year 2009 for building in the rural parts of Travis County decreased 31.6% from the previous year.

The graph below shows the changes in County-issued site development permits over the past ten years.



Even in the sluggish economy of 2009, Travis County has maintained its Reserve Ratio of 11%, and this level of reserve has been maintained without fail since fiscal year 1996.

The Commissioners' Court set the property tax rate at $0.4122, an increase of $0.0238 above the effective tax rate, to provide funds for general operations and debt service for fiscal year 2009.

Significant budget initiatives in fiscal year 2009 included:

- Funding for a new County Court-at-Law.
- Addition of 31.5 new positions with associated costs in the Sheriff's Office for a new jail building at the Travis County Correctional Complex.
- Five new pilot programs to address jail populations, substance abuse, and workforce development.
- Additional staff for Pretrial Services electronic monitoring programs.
- Funding for a Mental Health Prosecution Team in the District Attorney's Office.
- Additional support for the development and purchase of a new financial system.

The Commissioners' Court authorized four issuances of new debt in fiscal year 2009:

General Obligation Bonds:		
Unlimited Tax Road Bonds, Series 2009 (for local roads, drainage, bridges and right-of-way)		$ 6,980,000
Limited Tax Permanent Improvement Bonds, Series 2009 (for parks)		6,705,000
Limited Tax Refunding Bonds, Series 2009		31,905,000
Certificates of Obligation (Limited Tax, Series 2009):		
Capital project needs	$ 5,466,197	
Road projects	5,275,000	
New/replacement vehicles	2,921,060	
Building construction and renovation	3,977,249	
Issuance cost	90,494	
Total Certificates of Obligation		$ 17,730,000

Long-Term Financial Planning

It has been the long-standing intention of the Commissioners' Court to maintain a sound financial footing, preserve the 11% reserve ratio, and maintain the County's AAA bond rating. It was these accumulated resources that allowed the County to avoid massive disruptions in services during the years when the local economy took a downturn. In order to ensure that the fiscal year 2010 budget kept these goals in focus, the Commissioners' Court established "FY10 Budget Guidelines" in February 2009. In this document the Commissioners' Court stressed its commitment to maintain infrastructure, provide appropriate law enforcement and justice support, address social ills, support efficiencies in government services, and ensure that emergency functions are funded.

Budgeted revenues and available balances and budgeted expenditures and other financing uses for fiscal year 2010 are summarized as follows:

Budgeted	General Fund	Debt Service Fund	Other Funds
Revenues and Available Balances	$ 457,323,140	$ 78,091,204	$ 136,239,035
Less Expenditures and Other Financing Uses	398,997,157	68,636,712	84,288,673
Ending Fund Balance	$ 58,325,983	$ 9,454,492	$ 51,950,362

Capital Project Funds are budgeted based on Certificates of Obligation and General Obligation Bond indenture provisions. At the end of fiscal year 2009, actual fund balances were carried over into the new year, and the Planning and Budget Office included a not-to-exceed number of $200 million in its Recapitulation of the Fiscal Year 2010 Amended Adopted Budget.

Included in these figures is $16,512,854 in transfers among the funds, of which $459,367 is a transfer to the General Fund from non-budgetary funds and $8,919,442 is a transfer from the

General Fund to the Balcones Canyonlands Preservation Fund. Other funds' budgeted expenditures (including transfers out) consisted of $19,575,501 in the Road and Bridge Fund and $64,713,172 in various other funds.

In addition, a portion of the ending fund balances is budgeted as Allocated Reserves, meaning that expenditure of these reserves is possible: $14,513,298 in the General Fund, and $51,930,362 in other funds, of which $33,763,500 is in the Internal Service Funds.

For fiscal year 2010, the assessed taxable property value available at the time of budget approval was $98.4 billion or 3.2% more than the value certified available for the fiscal year 2009 budget process.

RELEVANT FINANCIAL POLICIES

Long-Term Debt

Neither Travis County nor any road district has ever defaulted on the payment of principal or interest on its bonds or certificates of obligation. The County has a bond rating of "AAA" from Standard and Poor's and "Aaa" from Moody's Investor Service, Inc.

In compliance with requirements of each bond order, the General Purpose Debt Service Fund is maintained to provide available funds to meet all obligations during the year. A separate tax levy is set each year for this purpose.

Debt Policy

The purpose of this policy is to provide guidelines for the Commissioners' Court in deciding whether to issue additional debt and to attempt to keep the debt issuance of the County within established limits.

General Approach to Debt:

Travis County will maintain a prudent approach to the issuance of debt that includes the following:

- Travis County will ensure that necessary services are provided in this community in a timely and sufficient manner using current revenues.

- Travis County will ensure that necessary equipment and facilities are provided to County departments in a timely manner using the most frugal method of payment available for such expenditures.

- Routine purchases and replacement of capital equipment, such as computer equipment, furniture, and "down payments" on larger capital projects will be financed through the Capital Acquisition Resources account from current operating revenues. This account will be gradually adjusted as existing funds become available and as economic circumstances allow, to reduce or eliminate the need for issuing debt or entering into any other financing arrangement for recurring operating equipment purchases.

- Sale of bonds or certificates of obligation will follow general market conventions assuring the best interest rate deemed possible at the time, as determined by the Commissioners' Court, based upon advice from the County's financial advisors.

The Travis County Commissioners' Court will not issue long-term debt (with a repayment period in excess of five years) without the approval of such bond issue by the voters at an election, except under the following circumstances:

- The expenditure is legally required of the County, where penalties or fines could be imposed on the County if the expenditure is not made; or
- When a financial analysis demonstrates that during a stipulated term Travis County would spend significantly less; or
- The voters have previously approved the issuance of general obligation bonds but, for valid reasons, certificates of obligation must be substituted for such bonds in order to carry out the voters' authorization; or
- When the expense is for necessary planning services or acquiring options for a future capital project that will be submitted to the voters.

Capital expenditures, particularly those involving the issuance of debt, will be approved only in the context of multi-year planning by the County.

Process to Determine Needs:

- Expenditures for capital improvements and equipment will be requested, justified and approved, specifying the recommended method of finance for such expenditures as part of the annual County budget process, prior to budget adoption.
- Each year as part of the budget process, the Planning and Budget Office will prepare a debt report analyzing all recommended expenditures which are proposed to be financed with debt. The report will explain the impact the proposed new debt will have on the County's debt service tax rate and an analysis of such impact on the average county taxpayer, and the impact of the issuance of the proposed County debt in light of the general obligation debt of other taxing entities in Travis County (schools, cities, special districts).
- Building renovation or construction projects will be reviewed and assessed by Facilities Management prior to consideration by the Commissioners' Court.
- The Transportation and Natural Resources Department will review and assess any project which includes roads, drainage or parks prior to consideration by the Commissioners' Court.
- The Commissioners' Court will decide which projects will be undertaken, the timing of those projects, and the source of funding to be provided for accomplishment of those projects.

Debt Policies:

- A debt service reserve of at least 10% of total debt service requirements for the current fiscal year will be maintained to ensure availability of funds to meet the debt service payments in the event of tax revenue shortfalls.

- The term of any debt should not exceed 20 years, and should never exceed the useful life of the asset or the weighted average useful life of a group of assets when multiple assets are funded in a single issuance.

- Except in the case of revenue producing facilities, debt will not be issued for the purpose of making debt service interest payments. If interest capitalization becomes necessary, it will only be used for three years or the period of the construction phase, whichever is the shorter period.

- Delays in repayment of principal will be part of the debt structure only if in a particular circumstance such delay is seen to be in the County's best financial interest.

- Interest earnings on bonds that have been sold will be retained in the project until that project is completed unless the Commissioners' Court has instructed otherwise in a bond covenant or Official Statement. Funds unneeded for the project after its completion will be either transferred to the Interest and Sinking Fund in order to mitigate the need to increase the debt service tax rate or may be used for projects of a similar nature as allowed by law. Excess funds will not be allowed to increase the scope of the original project without additional justification and analysis.

- Optional debt redemption shall be provided for, based upon the advice of the County's financial advisor.

- Travis County will maintain a ratio of annual short-term (five years or less at time of issuance) debt service payments to total debt service of 25% or less, and short-term debt service payments to total General Fund expenditures of 5% or less.

- Guidelines in the form of industry-standard ratios will be reviewed in conjunction with each debt issuance in order to provide a framework within which to view overall Travis County debt.

  Those guideline ratios include:

  1. Net bonded debt to taxable value should not exceed the range of 1.0%-1.5%.

  2. Net bonded debt to population should not exceed $800 per capita.

  3. Debt service to total expenditures (operating expenditures and debt service combined) shall be approximately 20% or less.

  4. A total debt target of 5% of taxable value for all overlapping debt in Travis County (county, city, school district and other) will be established, in concert with cooperative efforts toward sharing this goal with the other debt-issuing entities.

The debt analysis below will also show the anticipated net bonded debt per taxable value and the net bonded debt per capita.

	Debt Policy Guidelines	September 30, 2009	September 30, 2008
Debt service reserve percentage of total general purpose debt service requirements	10% or >	18.51%	18.79%
Net general purpose bonded debt to assessed valuation	1.0% - 1.5%	0.42%	0.48%
Net general purpose bonded debt per capita	$800 or <	$506.03	$537.53
General purpose debt service expenditure to total general fund plus general purpose debt service expenditures	20% or <	15.56%	15.68%
Short-term debt service expenditures(1) to total general purpose debt service expenditures	25% or <	16.55%	14.94%
Short-term debt service expenditures(1) to total general fund expenditures	5% or <	3.05%	2.78%

Note: Excludes blended component units and discretely presented component unit

(1) Five years or less at time of issuance.

Other Relevant Financial Policies

GASB Interpretation No. 6 ("GASB I-6"), "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," clarified the application of existing standards for distinguishing the respective portions of certain types of liabilities that should be reported as (a) governmental fund liabilities and expenditures and (b) general long-term liabilities of the government (GASB I-6, Intro par 4). The accrued liabilities that GASB specifically discussed in GASB I-6 are compensated absences, claims and judgments, special termination benefits, and landfill closure and postclosure care obligations. According to GASB, the intent of GASB I-6 was to develop an internally consistent interpretation of existing modified accrual standards that could be consistently and comparably applied, rather than to increase or decrease accruals, as such, in the governmental fund financial statements (GASB I-6, App B par 35). The impact, as we see it, is an overstatement of fund balance and an understatement of governmental fund liabilities. We believe this interpretation will result in the citizenry, investors, and creditors of the governmental entity being unable to ascertain from the governmental fund financial statements whether the government has been fiscally responsible in ensuring funds have been set aside for incurred liabilities that are expected to be liquidated with current expendable resources. In addition, users of the governmental fund financial statements that conduct analyses using conventional financial solvency measures such as the current ratio and acid-test ratio, which are indicators of the ability of an entity to meet current maturing obligations, could draw misleading conclusions since not all incurred expenditures that are expected to be liquidated with current expendable resources are reported as liabilities.

For the readers of Travis County's fiscal year 2009 governmental funds financial statements, the County has not changed its conservative practice of appropriating funds for incurred liabilities in current expendable resources. As it relates to compensated absences leave, those benefits that are expected to be liquidated with current expendable resources have been reported, to the extent they have matured, as a liability and expenditure, with the remainder being reported as a

portion of the fund balance designated for disbursement of near-term compensated absence benefits in the respective governmental funds. The designated fund balance for near-term compensated absence benefits will be unavailable for general budgetary use. For the readers of the government-wide financial statements, all incurred liabilities, both the above-stated current portion and the non-current portion, have been reported as a liability and expense.

HEALTHCARE BENEFITS FOR RETIRED EMPLOYEES

Since 1991, the County has included communications both in information provided to employees and in previously issued annual financial statements which specifically state that the decision to provide a portion of the cost for OPEB is made on an annual basis by the Commissioners' Court. The Chapter 2264 presentation in the financial statements is consistent with prior County financial statements presented according to GAAP for those years audited. County financial statements have consistently acknowledged an annual OPEB plan in each year that the Commissioners' Court adopted a plan, which may vary from year to year.

Commitments by employers for OPEB for their employees are not a new concept. The County manages its comprehensive plan for OPEB in a manner that does not negatively affect its ability to fund similar competing programs and to pay debt service on the County's bonds. The County has and will continue to provide information to the bond rating agencies regarding the County's OPEB obligations, including number of eligible retirees and annual costs. The County is aware that the bond rating agencies will continue to look at this information as part of the County's overall cost structure and use this to evaluate the County's ability to meet its debt service obligations.

It is important to follow the State law and the statutory procedures for the constitutional creation of debt. Texas has strong constitutional protections on the creation of debt for governments because the taxpayers ultimately have to pay for the liabilities. Thus, the officials they elect decide when to create County debt or submit the decision for voter approval. Actuarial measurement and the accounting treatment need to distinguish between long-term benefits that are promised and/or legally binding and those that are not. GASB 45 does not recognize that distinction.

For additional information regarding Chapter 2264 and the County's healthcare plan for retired employees, please see Note 1 and Note 12 of the Notes to the Financial Statements.

ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. We express our appreciation to all the members of this office who contributed to its preparation. We want to express our appreciation and thanks to the members of the Commissioners' Court, their staff and all other County officials and employees who have given their support in planning and conducting the financial operations of Travis County in a responsible manner.

Respectfully submitted,

Susan A. Spataro, CPA, CMA
County Auditor

TRAVIS COUNTY

September 30, 2009

TRAVIS COUNTY VOTERS

DISTRICT ATTORNEY
Rosemary Lehmberg

DISTRICT CLERK
Amalia Rodriguez-Mendoza

COUNTY ATTORNEY
David Escamilla

SHERIFF
Greg Hamilton

CONSTABLES
1. Danny Thomas
2. Adan Ballesteros
3. Richard McCain
4. Maria Canchola
5. Bruce Elfant

JUSTICES OF THE PEACE
1. Richard Scott
2. Barbara Bembry
3. Susan Steeg
4. Raul Gonzalez
5. Herb Evans

COURT-AT-LAW JUDGES
1. David Phillips
2. Eric Shepperd
3. David Crain
4. Mike Denton
5. Nancy Hohengarten
6. Jan Breland
7. Elisabeth Earle
8. Carlos Barrera

PROBATE JUDGE
Guy Herman

TAX ASSESSOR-COLLECTOR
Nelda Wells Spears

TREASURER
Dolores Ortega-Carter

COUNTY CLERK
Dana DeBeauvoir

CRIMINAL DISTRICT JUDGES
147th Wilford Flowers
167th Mike Lynch
299th Charlie Baird
331st Bob Perkins
390th Julie Kocurek
403rd Brenda Kennedy
427th Jim Coronado

CIVIL DISTRICT JUDGES
53rd Scott Jenkins
98th Rhonda Hurley
126th Darlene Byrne
200th Gisela D. Triana-Doyal
201st Suzanne Covington
250th John Dietz
261st Lora Livingston
345th Stephen Yelenosky
353rd Vacant
419th Orlinda Naranjo

COMMUNITY SUPERVISION & CORRECTIONS
- Pre-Trial Services

COUNTY AUDITOR
Susan Spataro

JUVENILE BOARD
District Judges | County Judge

JUVENILE PROBATION
- Domestic Relations

PURCHASING BOARD
(2) County Commissioners | (3) District Judges

PURCHASING AGENT
Cyd Grimes

COMMISSIONERS COURT

COMMISSIONERS
1. Ron Davis
2. Sarah Eckhardt
3. Karen Huber
4. Margaret Gomez

COUNTY JUDGE
Sam Biscoe

Departments Reporting to Commissioners' Court

ADMINISTRATIVE OPERATIONS
- Human Resource Management
- Facilities Management
- Information & Telecommunications Systems
- Records Management & Communications Resources

CRIMINAL JUSTICE
- Criminal Justice Planning
- Counseling & Education Services
- Juvenile Public Defender
- Dispute Resolution Center

EMERGENCY SERVICES
- Emergency Services
- Medical Examiner
- Emergency Medical Services

TRANSPORTATION & NATURAL RESOURCES

HEALTH, HUMAN SERVICES
- Health & Human Services
- Veterans Services
- Texas Cooperative Extension

PLANNING & BUDGET

GENERAL ADMINISTRATION

Independently Elected/Appointed Officials with statutory duties

TRAVIS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2009

GOVERNING BODY

Samuel T. Biscoe, County Judge

Ron Davis, Commissioner, Precinct 1

Sarah Eckhardt, Commissioner, Precinct 2

Karen Huber, Commissioner, Precinct 3

Margaret Gomez, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Nelda Wells Spears, Tax Assessor/Collector

Susan A. Spataro, County Auditor, CPA, CMA

David Escamilla, County Attorney

Rosemary Lehmberg, District Attorney

Greg Hamilton, County Sheriff

Dolores Ortega-Carter, County Treasurer

Amalia Rodriguez-Mendoza, District Clerk

Dana DeBeauvoir, County Clerk

TRAVIS COUNTY, TEXAS
FINANCIAL SECTION

RSM McGladrey Network
An Independently Owned Member

Lockart, Atchley & Associates, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Karen E. Atchley, CPA
Nancy E. Boyd, CPA
Dan A. Shaner, CPA
Evonne G. Jones, CPA
Joyce J. Smith, CPA
Harold F. Ingersoll, CPA
Ronny Armstrong, CPA

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners' Court of
Travis County, Texas

We have audited the accompanying statutory basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Travis County, Texas (the County), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these statements based on our audit. We did not audit the financial statements of the Travis County Healthcare District, the discretely presented component unit of the County, for the year ended September 30, 2009; those financial statements prepared on the basis of accounting principles generally accepted in the United States of America were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Travis County Healthcare District, is based upon the report of the other auditors.

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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. 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 and the report of other auditors provide a reasonable basis for our opinions.

As described more fully in Note 1, the County has prepared these financial statements using accounting practices prescribed or permitted by Government Code Section 2264.051, as adopted by the State of Texas House Bill 2365, which practices differ from accounting principles generally accepted in the United States of America. These statutory accounting practices recognize the cost of postemployment benefits, other than retirement benefits, on a statutory modified accrual basis. Accounting principles generally accepted in the United States of America (GAAP) require that annual required contributions related to postemployment benefits, other than retirement benefits, under a substantive plan as comprehended in generally accepted accounting principles be recorded as expenses, which, if not funded would increase the liabilities, reduce the net assets, and change the expenses of the government activities. The effects on the financial statements taken as a whole of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America are not reasonably determinable.

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In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Travis County, Texas, as of September 30, 2009, or the changes in financial position, and where applicable, cash flows thereof for the year then ended.

In addition, in our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective statutory basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Travis County, Texas, as of September 30, 2009, and the respective changes in statutory basis financial position and, where applicable, cash flows for the year then ended in conformity with the statutory basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have issued our report dated February 19, 2010 on consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be considered in assessing the results of our audit.

Management's Discussion and Analysis and the budgetary comparison information, as listed in the table of contents, are not required parts of the statutory basis financial statements, but are supplementary information required by the statutory basis of accounting. This supplementary information is the responsibility of the County's management. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the statutory basis financial statements that collectively comprise Travis County's basic financial statements. The statutory basis combining and individual fund financial statements and schedules listed in the foregoing table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of Travis County. These statutory basis combining and individual fund financial statements and schedules are the responsibility of the County's management. Such additional information has been subjected to the auditing procedures applied in our audit of basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole. The introductory section and the statistical information listed in the table of contents 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.

Lockart, Atkly & Associates, LLP

Austin, Texas
February 19, 2010

TRAVIS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (Unaudited)
For The Year Ended September 30, 2009

The following is a narrative overview and analysis of the financial activities of Travis County (the "County") for the fiscal year ended September 30, 2009. Please consider the information presented here in conjunction with the transmittal letter, financial statements, and related footnotes.

FINANCIAL HIGHLIGHTS

Government-wide:

- The assets of the County exceeded its liabilities at the close of the fiscal year by $909.8 million (reported as net assets), an increase of $40.0 million or 4.6 percent from the prior year. Of the total net assets amount, $826.2 million is invested in capital assets net of related debt, $49.5 million is unrestricted, and $34.1 million is restricted for specific future uses.

Fund Financial Statements:

- As of the close of the fiscal year, the County's governmental funds reported combined ending fund balances of $288.8 million, a decrease of $37.8 million or 11.6 percent from the previous year. Approximately 33.3 percent of ending fund balances is unreserved and undesignated and may be used to meet ongoing obligations to citizens and creditors. This is an increase of 13.4 percent from the prior year.
- The fund balance of the General Fund, one of the major governmental funds, was $91.2 million at September 30, 2009, a $4.5 million increase over last year. The unreserved, undesignated portion of fund balance was $71.4 million or 78.2 percent of total fund balance and 18.3 percent of total General Fund expenditures and other financing uses for fiscal year 2009.
- At September 30, 2009, net assets of the County's Internal Service Funds were $41.8 million, a decrease of $2.1 million or 4.9 percent from the prior year.

Long-term Debt:

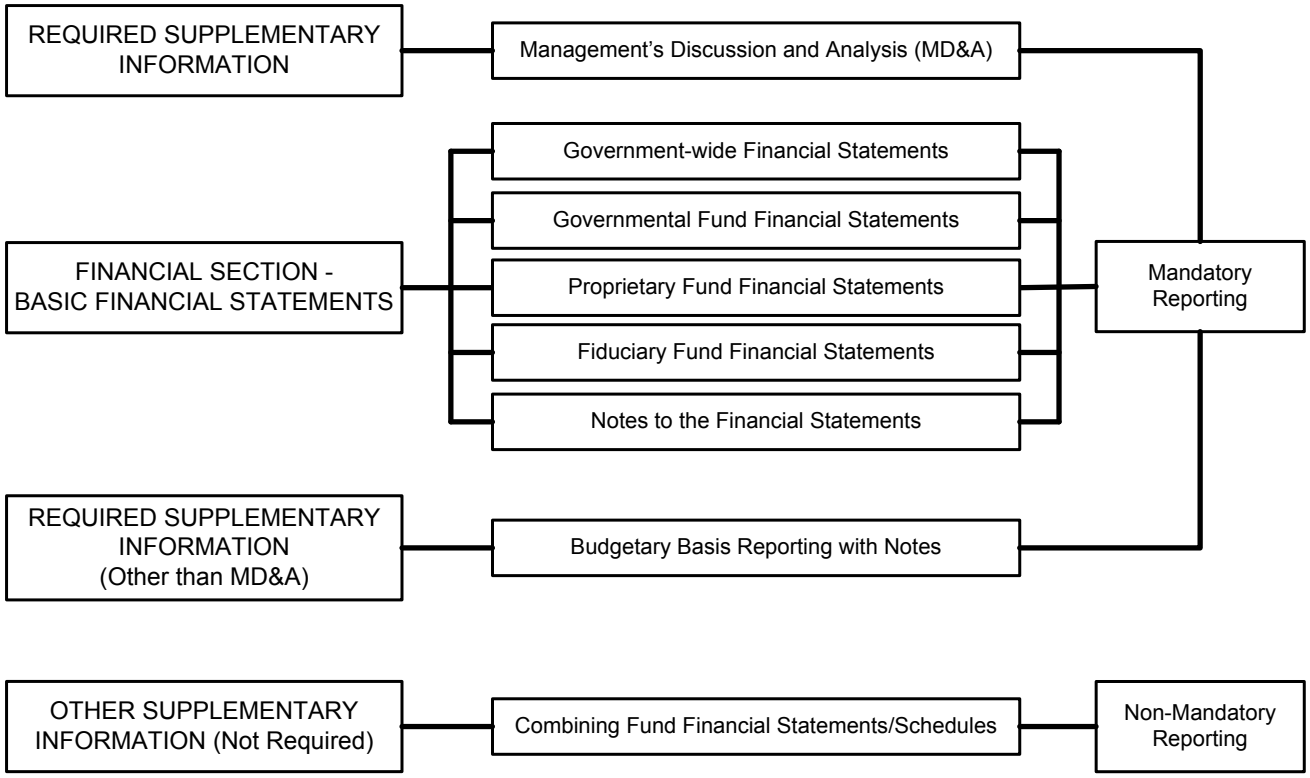
- The County's total bond and certificate debt decreased by $15.5 million or 2.8 percent during the fiscal year decreasing total debt outstanding to $544.3 million, net of deferred amounts.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

The financial statements presented herein include all of the activities of Travis County using the integrated approach as prescribed by Governmental Accounting Standards Board ("GASB") Statement No. 34 and all amendments thereafter.

The following illustration summarizes the sections and reporting requirements of this financial report.



Government-wide Financial Statements (Reporting the County as a Whole)

The *government-wide financial statements* are designed to provide readers with a broad overview of the financial position of the County. They include a *Statement of Net Assets* and a *Statement of Activities*. Both of these statements are presented using the economic resources measurement focus and the accrual basis of accounting with the exception of the reporting of other post-employment benefits ("OPEB"). Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. This accounting method produces a view of financial position similar to that presented by most private-sector companies.

In the government-wide financial statements, OPEB is presented using the current financial resources measurement focus and the statutory modified accrual basis of accounting. Under this basis of accounting, revenue is recognized when it is measurable and available to finance current expenditures and expenditures are recognized when they are normally expected to be liquidated with current financial resources regardless of when they mature. During the adoption of the County's fiscal year 2010 budget, the Commissioners' Court promised and approved funding for the annual retiree OPEB plan. Therefore, this legally enforceable one-year OPEB liability has been presented in the government-wide financial statements on an accrual basis of accounting in accordance with the County's substantive plan consistent with State law.

The *Statement of Net Assets* (on page BFS-5) presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. The analysis of net assets over time may serve as a useful indicator of whether the County's overall financial position is improving or deteriorating. To assess the overall health of the County, however,

other factors should be considered, such as changes in the County's property tax base and the condition of its roads and bridges (infrastructure).

The *Statement of Activities* (on page BFS-6) presents the County's revenues and expenses for the period, with the difference between the two resulting in the current year *change in net assets*. A change in net assets is reported when the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses reported in this statement may result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the Statement of Net Assets and the Statement of Activities, the County reports its basic services as *governmental activities.* These activities include general government, justice system, public safety, corrections and rehabilitation, health and human services, infrastructure and environmental services, and community and economic development. These services are predominantly financed through property taxes, fees, and intergovernmental grants. Included within the general government function are services provided by the internal service funds, as these services primarily benefit the County.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also the following legally separate entities known as *component units,* which are blended into the County's financial statements: Northwest Travis County Road District No. 3; Southwest Travis County Road District No. 1; Travis County Bee Caves Road District No. 1; Capital Health Facilities Development Corporation; Travis County Housing Finance Corporation; Travis County Health Facilities Development Corporation; Capital Industrial Development Corporation; Travis County Development Authority; and Travis County Cultural Education Facilities Finance Corporation. In addition, the Travis County Healthcare District (the "District") is included as a discretely presented component unit, as there is some financial accountability by the District to the Travis County Commissioners' Court. Additional information regarding component units can be found in Note 1 of the Notes to the Financial Statements.

Fund Financial Statements (Reporting the County's Major Funds)

The *fund financial statements* focus on the County's most significant funds individually rather than on the County as a whole. A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. Funds are established for various purposes, and the fund financial statements allow the demonstration of resource inflows and outflows and/or related budgetary compliance for individual parts of the County government. All funds of the County are classified into one of three categories: governmental funds, proprietary funds, or fiduciary funds.

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

Also unlike the government-wide financial statements, governmental funds are reported using the *modified accrual* method of accounting, which measures cash and only those assets that can be readily converted to cash. Because governmental fund financial statements do not encompass the additional long-term focus of the government-wide financial statements, additional information is provided that explains the relationship (or differences) between them.

Travis County maintains 56 individual governmental funds (including blended component units), of which seven are considered major funds and are included in the governmental fund Balance Sheet and governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances beginning on page BFS-10. The major funds are General, Road and Bridge, Grants, General Purpose Debt Service, Capital General Obligation Bonds, Capital Certificates of Obligation, and Capital Road Bonds and Certificates of Obligation. The remaining less significant funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the Other Supplementary Information section of this report beginning on page OSI-1.

Proprietary funds – An *internal service fund*, a type of proprietary fund, reports activities that provide services to the County internally. The County uses an internal service fund to account for the activities of the County's self-insurance program for general liability, automobile liability, error and omissions claims and judgments, workers' compensation, employee healthcare services provided to County employees, retirees, and their dependents. Because these services predominantly benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary fund financial statements begin on page BFS-18.

Fiduciary funds – *Fiduciary funds* are used to account for resources held for the benefit of parties other than the County itself. Because the resources from these funds are held for the benefit of others and not available to support the County's own programs, fiduciary funds are *not* reflected in the government-wide financial statements. The County's fiduciary financial information is reported in a separate Statement of Fiduciary Assets and Liabilities on page BFS-21.

Notes to the Financial Statements

The *notes to the financial statements* provide additional information that is essential to the understanding and fair presentation of the data provided in both the government-wide and fund financial statements. Notes to the financial statements begin on page NT-3 of this report.

Required Supplementary Information (Other than MD&A)

Required supplementary information (other than MD&A) includes information concerning the County's General Fund and Road and Bridge special revenue fund budgets. The County adopts an annual appropriation budget for its general fund and various special revenue funds, of which Road and Bridge is a major fund. Budgetary comparison schedules have been provided for the General and Road and Bridge funds to demonstrate compliance with these budgets. This section also includes the Schedule of Funding Progress for Retirement Plan as required by GASB Statement No. 50, "Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27". Required Supplementary Information begins on page RSI-3 of this report.

Other Supplementary Information

Other supplementary information includes combining and individual fund statements that provide actual and/or budgetary information for certain major funds, non-major governmental funds, internal service funds, and fiduciary funds. Other Supplementary Information begins on page OSI-1 of this report.

Basis of Accounting

On June 15, 2007, Chapter 2264 of the Texas Government Code ("Chapter 2264") became effective and affects the financial reporting and accounting for the State of Texas and its political

subdivisions, including the County, and contains provisions directly affecting the reporting of OPEB. When other accounting bases conflict with State law, Texas and its political subdivisions may follow the statutory provisions of Chapter 2264. Beginning in fiscal year 2008, the County followed the Statutory Basis of accounting, which is an other comprehensive basis of accounting provided, but not mandated, by this statute. For the County, the only difference between GAAP and the Statutory Basis of accounting is in the reporting of OPEB. The Statutory Basis differs from GAAP in that the County's presentation of OPEB on the financial statements reflects the nature and duration of the plan as adopted by the governing body. For additional information see Note 1A and Note 12 of the Notes to the Financial Statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Reporting the County as a Whole)

The County is providing condensed financial information for fiscal year 2009 with comparative information for fiscal year 2008. The following schedule was derived from the Statement of Net Assets on page BFS-5 of this report and focuses on the net assets of the County.

Travis County, Texas
Condensed Statement of Net Assets - Statutory Basis
September 30, 2009
With Comparative Totals For September 30, 2008

	Governmental Activities	
	2009	2008
Current and other assets	$ 438,746,004	$ 482,320,563
Capital assets, net of depreciation	1,128,083,810	1,064,133,227
Total assets	1,566,829,814	1,546,453,790
Current liabilities	65,856,380	68,618,921
Non-current liabilities	591,176,831	607,996,699
Total liabilities	657,033,211	676,615,620
Net Assets:		
Invested in capital assets, net of related debt	826,242,229	778,735,287
Restricted	34,033,639	40,318,478
Unrestricted	49,520,735	50,784,405
Total net assets	$ 909,796,603	$ 869,838,170

Travis County's assets exceeded liabilities by $909.8 million at September 30, 2009. The largest portion of the County's net assets in the amount of $826.2 million reflects its investment in capital assets such as land, buildings, equipment, and infrastructure (roads, bridges and other immovable assets) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets in the amount of $34.1 million represent County resources that are subject to external restrictions, constitutional provisions, or enabling legislation regarding how they may be used.

The individual components of net assets are analyzed below:

Travis County, Texas
Components of Net Assets - Statutory Basis
September 30, 2009
With Comparative Totals For September 30, 2008

	2009	2008
Net Assets Invested in Capital Assets, Net of Related Debt		
Some County-owned assets have depreciable lives for financial reporting that are different from the period over which the related debt principal is being repaid. In addition, many assets may not have been funded with debt, or may be fully paid and have a net undepreciated balance.	$ 826,242,229	$ 778,735,287
Restricted Net Assets		
Funds legally restricted for capital projects	4,778,021	5,868,962
Funds legally restricted for debt service	7,840,883	6,783,149
Funds legally restricted in the Permanent School Fund	3,015,556	2,882,480
Funds legally restricted for justice, corrections, and rehabilitative programs	13,370,076	14,366,655
Funds legally restricted for roads, parks, and preserves	3,665,178	9,845,892
Funds restricted to finance other specific activities	1,363,925	571,340
Total Restricted Net Assets	34,033,639	40,318,478
Unrestricted Net Assets		
The County issued debt for the purpose of purchasing right-of-way land for joint road projects with the State of Texas. The State maintains the property; therefore, the capital asset is not recorded on the County's books. This is the debt outstanding for these non-County owned assets at year end.	(87,153,655)	(91,939,719)
Travis County Bee Cave Road District No. 1 issued debt to reimburse the developer for the cost of constructing various improvements to roads related to the Hill Country Galleria project. These roads are maintained by the Village of Bee Cave; therefore, the capital asset is not recorded on the County's books. This is the debt outstanding for these non-County owned assets at year end.	(14,375,000)	(14,725,000)
All other unrestricted non-capital assets exceed the total of the County's other liabilities by this amount.	151,049,390	157,449,124
Total Unrestricted Net Assets	49,520,735	50,784,405
Total Net Assets	$ 909,796,603	$ 869,838,170

As shown in the schedule above, the County's total net assets increased $40.0 million from $869.8 million to $909.8 million or 4.6 percent over the course of this fiscal year's operations. This increase is primarily due to the following factors:

- Assets were donated to the County in the amount of $34.1 million. Assets such as roads, sidewalks, and rights-of-way are donated by local developers for ongoing maintenance and have no directly related expenses.
- Fund Balance in the General Fund increased $4.5 million mostly due to lower than anticipated operating costs, delayed projects, and temporary personnel cost savings as the result of unanticipated vacant positions.

The difference between total fund balance in the governmental fund Balance Sheet (fund financial statements) and total net assets in the Statement of Net Assets (government-wide) is

$621.0 million. This variance exists because of several items that are presented in the government-wide financial statements that are not presented in the governmental fund financial statements, including:

- Capital assets in the amount of $1,127.8 million.
- Certain long-term assets in the amount of $19.9 million.
- Adjustments to current liabilities of $0.1 million.
- Long-term liabilities of ($568.6) million.
- Net assets of $41.8 million in the Internal Service Funds.

A detailed reconciliation can be found in Note 3 of the Notes to the Financial Statements.

The following condensed financial information was derived from the government-wide Statement of Activities on page BFS-6 of this report and reflects how the County's net assets changed during the fiscal year.

Travis County, Texas
Condensed Statement of Activities - Statutory Basis
For The Year Ended September 30, 2009
With Comparative Totals For September 30, 2008

	Governmental Activities	
	2009	2008
Revenues:		
Program revenues:		
Fees, fines, and charges for services	$ 98,398,819	$ 98,063,386
Operating grants, contributions, shared revenues, and entitlements	35,249,718	30,277,143
Capital grants, contributions, and donated assets	48,462,945	44,394,836
General revenues:		
Property taxes, ad valorem	390,915,512	360,850,200
Excise taxes from the State of Texas	6,244,691	6,155,316
Grants and contributions not restricted to specific programs	1,882,050	4,096,582
Investment earnings	17,912,888	23,238,045
Miscellaneous	5,138,496	7,360,470
Total revenues	604,205,119	574,435,978
Expenses:		
General government*	113,861,069	106,253,737
Justice system	115,824,734	108,115,964
Public safety	57,010,176	54,936,023
Corrections and rehabilitation	108,941,093	107,202,072
Health and human services	50,044,973	44,465,983
Infrastructure and environmental services	83,761,739	90,031,020
Community and economic development	10,095,501	8,576,884
Interest on long-term debt	24,707,401	25,471,681
Total expenses	564,246,686	545,053,364
Change in net assets	39,958,433	29,382,614
Net assets - beginning of year	869,838,170	840,455,556
Net assets - end of year	$ 909,796,603	$ 869,838,170

* Includes Internal Service Funds expenses of $44,511,514 and $44,005,365 for FY09 and FY08, respectively.

In fiscal year 2009, revenues increased by $29.8 million or 5.2 percent. The key elements of this increase are as follows:

- Property tax revenue increased $30.1 million partially due to new construction of $3.9 billion that was added to the tax roll. Additionally, Commissioners' Court approved a Maintenance and Operations ("M&O") tax rate that exceeded the effective M&O tax rate by $0.0238.

  The Effective Tax Rate is the tax rate that will produce the same total revenue for the current tax year that was generated for the previous tax year from the same properties on the tax roll. Therefore, for any given fiscal year, if a tax rate is set at the Effective Tax Rate, then any additional revenue for that fiscal year must come from new properties added to the tax roll.

  Funding public priorities and requirements while meeting the needs of the taxpayer is difficult and challenging at all levels of government. Counties find the demands of providing services particularly challenging because of the standards set by the State and Federal Government.

  Services provided by counties are very basic services predominately focused on:

  a) Courts
  b) Jails
  c) Roads
  d) Public Safety

  Three characteristics of these services are:

  1) Mandated by State Law
  2) Cannot control the demand
  3) Demand for services increases in an economic decline

  In fiscal year 2009, a tax rate increase was needed to fund the following major initiatives/issues:

  - Additional budget for operating and capital expenditures in several offices/departments due to the creation of a new County Court-at-Law (No. 8) by the 80th Texas Legislature;
  - Additional staffing for the Star Flight Business Plan (EMS air transport service), which is a pilot program meant to verify the County's strategic plan to go forward with a third helicopter and accompanying staff to manage the program's growth in Central Texas;
  - Increase in expenditures for Criminal Courts legally mandated attorneys' fees due to volume increases in the number of defendants qualifying for court-appointed counsel as well as increases in fee amounts;
  - Staffing for a new jail building at the Travis County Correctional Complex;
  - Staffing and operating costs for a newly constructed build-out of the Gardner-Betts Juvenile Probation Detention Center; and
  - Increase in County-wide fuel and utilities costs due to a projected increase in the average price of fuel for public safety and law enforcement vehicles and park and road crews.

- Capital grants, contributions and donated assets increased $4.1 million chiefly due to a $12.1 million grant reimbursement for the Balcones Canyonlands preserve offset by a decrease of ($7.8) million in assets donated by local developers. These assets include roads, rights-of-way, and sidewalks.
- Operating grants, contributions, shared revenues, and entitlements increased $5.0 million due to receiving new grants as well as increased funding on existing grants. Of this increase, $1.1 million is attributable to an increase in funding for the Comprehensive Energy Assistance Program ("CEAP") and $0.9 million is for a new Low-Income Vehicle Repair Assistance, Retrofit, and Accelerated Vehicle Retirement Program ("LIRAP") grant. The remaining increase is due to new grants and additional funding primarily related to Juvenile Probation grants.
- Offsetting the above increases to revenue was a decrease in investment earnings of ($5.3) million due to a decrease in the County's overall portfolio yield.
- Also offsetting the above increases was a ($2.2) million decrease in unrestricted grants and contributions primarily due to not receiving the State Criminal Alien Assistance Program ("SCAAP") grant funding by the end of fiscal year 2009.

Expenses increased $19.2 million or 3.5 percent largely due to an increase in salaries and benefits to support the major initiatives/issues mentioned above as follows:

- 13 new positions in several offices/departments due to the creation of a new County Court-at-Law (No. 8) by the 80th Texas Legislature. The 2009 budget included approximately $1.2 million in salaries and benefits to fund these new positions.
- 9 new positions for the Star Flight Business Plan (EMS air transport service). These positions were added to the 2009 budget as a result of the Commissioners' Court approval of Phase I of the StarFlight Business Plan. The 2009 budget included approximately $900,000 in salaries and benefits to fund these new positions.
- 31.5 new positions for the new jail building at the Travis County Correctional Complex. The 2009 budget included approximately $500,000 in salaries and benefits to fund these new positions beginning mid-year.
- 11 new positions for the newly constructed build-out of the Gardner-Betts Juvenile Probation Detention Center. The 2009 budget included approximately $500,000 in salaries and benefits to fund these new positions beginning mid-year.

  Other factors that contributed to the increase in salaries and benefits were:

  - An increase to the County's portion of the pension match for retirement contributions of $1.8 million.
  - A combination of (1) an increase of 118.5 full-time equivalent positions in addition to those listed above, a 4.3 percent total increase; (2) a County-wide cost-of-living salary increase of 3.0 percent; (3) salary market adjustments; and (4) peace officer pay scale adjustments.

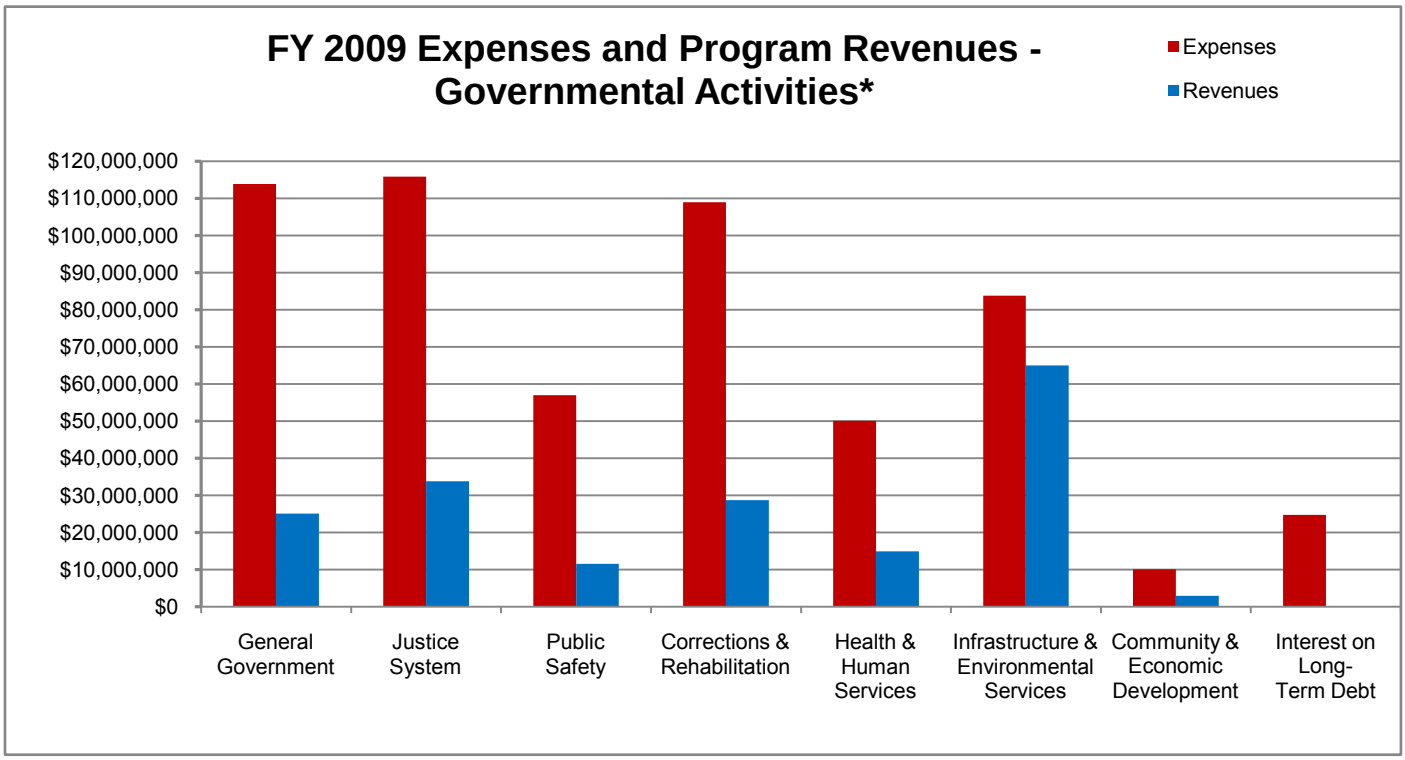
The difference between the governmental funds net change in fund balance in the Statement of Revenues, Expenditures and Changes in Fund Balances (fund financial statements) and the change in net assets in the Statement of Activities (government-wide) is $77.8 million. This variance exists partly because certain items are presented in the government-wide financial statements that are not presented in the County's fund financial statements. Conversely, there

are certain items that are reported in the fund financial statements that are not presented in the government-wide financial statements. These variances include:

- Capital outlay expenditures in excess of depreciation expense of $30.4 million.
- Revenues totaling $33.5 million.
- Items associated with long-term debt in the amount of $17.1 million.
- Various expenses in the amount of ($1.1) million.
- The change in net assets of the Internal Service Funds of ($2.1) million.

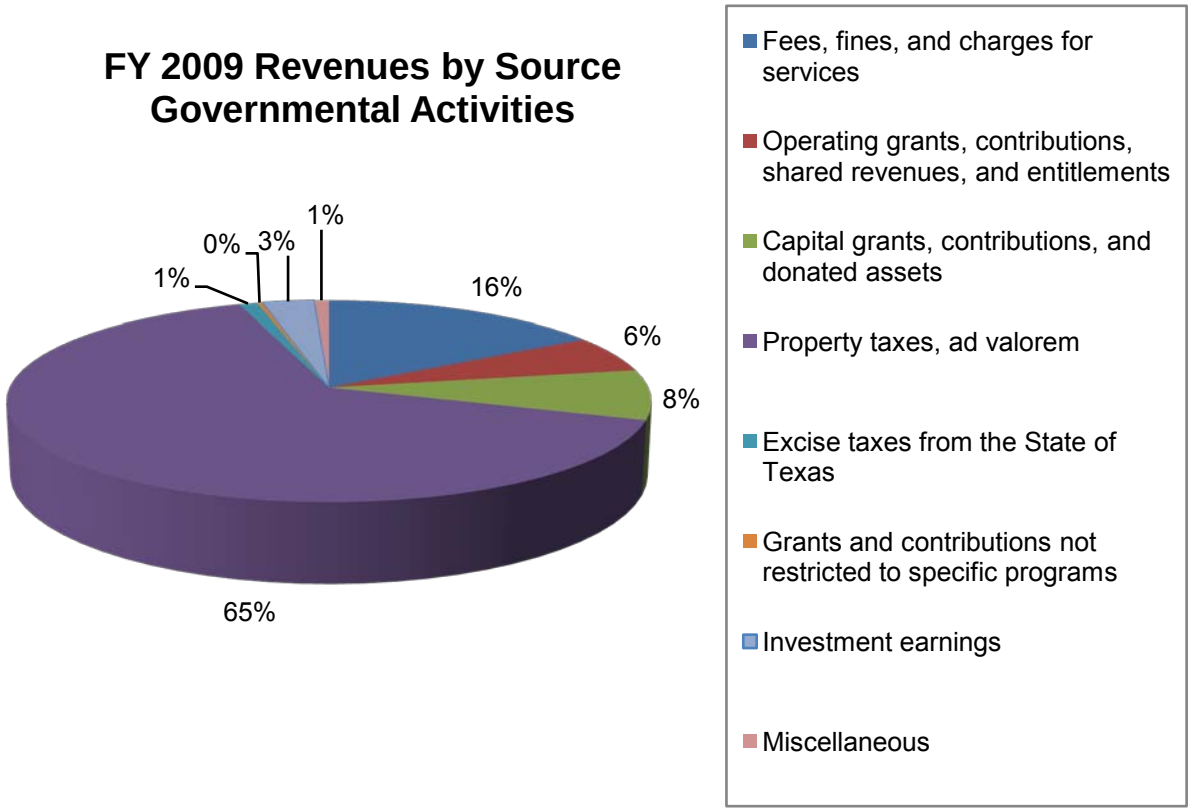
A detailed reconciliation can be found in Note 3 of the Notes to the Financial Statements section of this report.

The following chart depicts expenses and program revenues for fiscal year 2009 for governmental activities (government-wide):



*Note: The above chart does not include property tax revenue, which is reported as general revenue. County government is largely dependent upon property taxes, as state law limits sources of revenue available to counties.

The following chart depicts total revenues of governmental activities (government-wide) for fiscal year 2009:



THE COUNTY'S FUNDS (Reporting the County's Major Funds)

Travis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

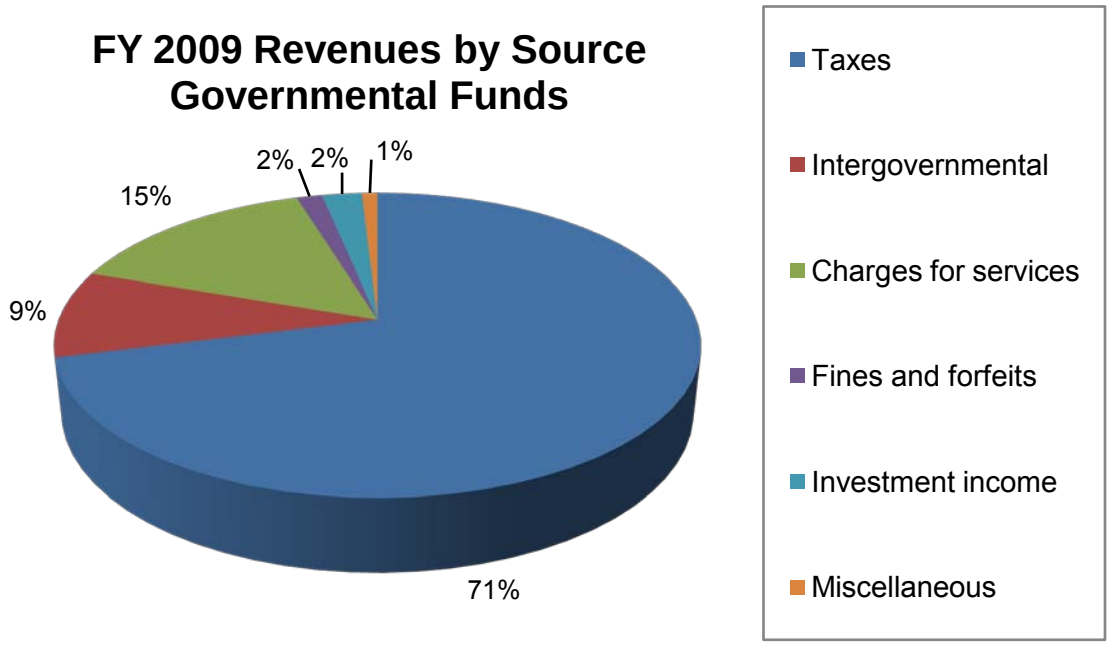
The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Unreserved fund balance is the amount that is available to meet the County's current and future needs of its citizens and creditors. The County's governmental functions are contained in the General, Special Revenue, Debt Service, Capital Projects, and Permanent funds.

At the end of the current fiscal year, the County's governmental funds reported a combined total *unreserved fund balance* of $229.3 million. Of this amount, $96.3 million is undesignated, which is an 11.4 million or 13.4 percent increase over last year. Of the remaining unreserved fund balance, $6.9 million is designated for compensated absences, $13.6 million is designated for debt service, and $112.5 million is designated for capital projects. Reserved fund balance in the amount of $59.5 million is not available for new spending, as it has already been set aside for specific future purposes.

The following schedule summarizes and compares revenues by source of the County's governmental funds for fiscal years ended September 30, 2009 and September 30, 2008.

Travis County, Texas
Revenues Classified by Source - Statutory Basis
Governmental Funds

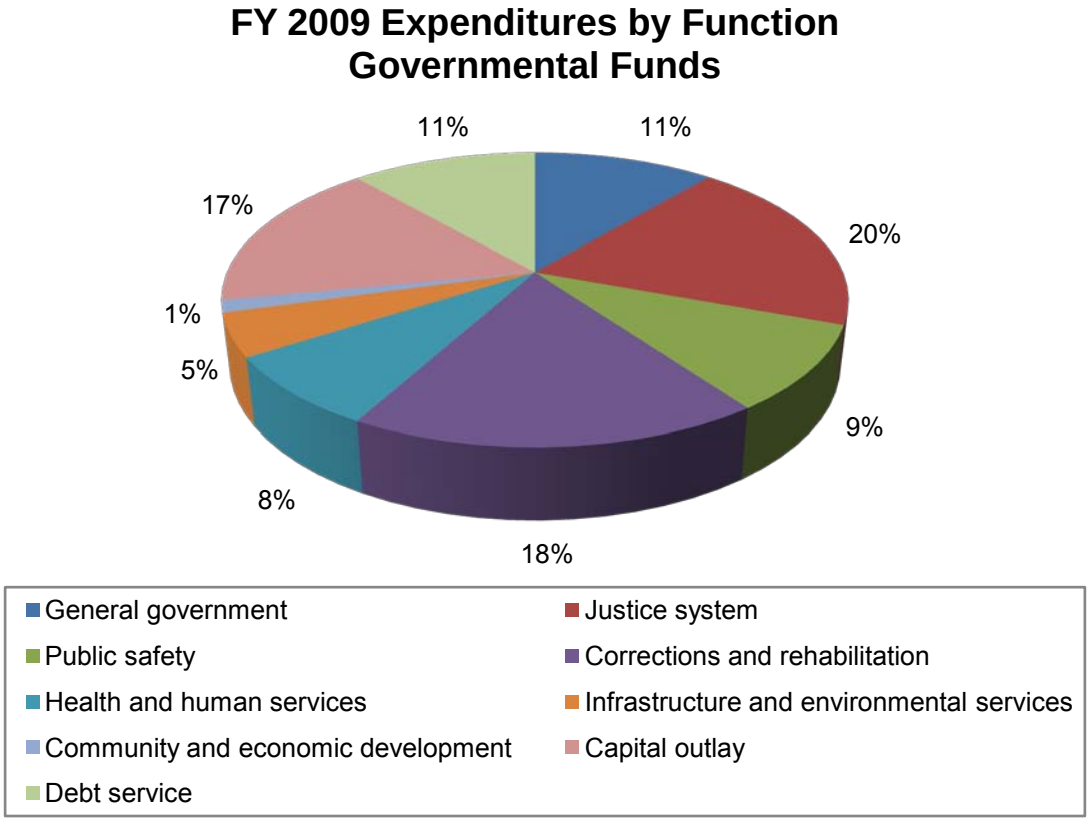
Revenues by source:	FY 2009	FY 2008
Taxes	$ 397,958,349	$ 367,405,669
Intergovernmental	51,672,368	37,025,115
Charges for services	83,763,304	83,797,371
Fines and forfeits	8,427,539	8,415,094
Investment income	13,096,261	18,797,800
Miscellaneous	5,148,612	6,496,564
	$ 560,066,433	$ 521,937,613



The schedule below summarizes and compares expenditures of the County's governmental funds by function for fiscal years ended September 30, 2009 and September 30, 2008.

Travis County, Texas
Expenditures by Function - Statutory Basis
Governmental Funds

Current	FY 2009	FY 2008
General government	$ 70,318,978	$ 66,780,943
Justice system	122,710,476	114,343,861
Public safety	59,209,046	57,109,115
Corrections and rehabilitation	113,199,712	110,846,512
Health and human services	49,767,907	44,445,897
Infrastructure and environmental services	29,815,646	26,586,414
Community and economic development	8,534,894	7,564,437
Capital outlay	104,323,392	98,964,822
Debt service	72,064,291	70,382,608
	$ 629,944,342	$ 597,024,609



General Fund. The *General Fund* is the County's chief operating fund. At the end of the current fiscal year, fund balance of the General Fund was $91.2 million, of which $71.4 million was unreserved and undesignated. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved, undesignated fund balance and total fund balance to total fund expenditures (including other financing uses). Unreserved, undesignated fund balance and total fund balance constitute 18.3 percent and 23.4 percent, respectively, of total General Fund expenditures and other financing uses combined.

There was an increase in the fund balance of the County's General Fund of $4.5 million or 5.2 percent during the current fiscal year mostly due to lower than anticipated operating costs, delayed projects, and temporary personnel cost savings as the result of unanticipated vacant positions.

Road and Bridge Fund. The *Road and Bridge fund* is a special revenue fund used to account for funds set aside for operating and maintaining County-owned roads and bridges. At September 30, 2009, the Road and Bridge fund balance was $7.6 million, a decrease of $2.6 million or 25.3 percent from the previous fiscal year. This decrease is primarily due to delayed road projects that could not be completed by year end due to rainfall in the month of September.

Grants Fund. The *Grants fund*, a type of special revenue fund, is used to account for grant contributions from other entities. These contributions are intended to be used or expended for specific purposes designated by the grantor. At the end of the current fiscal year, the Grants fund balance was $2.9 million, an increase of 1.7 percent from the previous year. Normally grant funds do not maintain a fund balance. However, the Basic Supervision program in the Community Supervision and Corrections Department ("CSCD") allows for a fund balance to carry over into the following year. Refunds to the grantor for unused contributions for other CSCD programs are distributed every biennium. Accordingly, CSCD refunded $0.2 million to the grantor for fiscal year 2009.

Debt Service Fund. The *General Purpose Debt Service fund* is used to account for financial resources set aside for the payment of principal and interest on the County's long-term debt obligations. At the end of the current fiscal year, the General Purpose Debt Service fund balance was $12.9 million, an increase of $0.1 million or 0.9 percent from the prior fiscal year.

Capital Projects Funds. The County's *Capital Projects funds* are used to account for financial resources set aside for the acquisition or construction of major capital endeavors. At the end of the current fiscal year, the total fund balance for the County's major Capital Projects funds was $140.7 million, a decrease of $23.6 million or 14.4 percent from the prior year. This decrease is the net result of authorized expenditures funded by prior years' debt issuances that exceed the revenue received from the current year's debt issuances.

Proprietary Fund. The County is self-insured and uses an *internal service fund,* a type of proprietary fund, to account for general and automobile liabilities, error and omissions claims and judgments, and workers' compensation claims. The County also uses an internal service fund to self-insure its employee and retiree health and medical claims. Total net assets for the County's Proprietary Fund at the end of the fiscal year were $41.8 million, a decrease of $2.1 million or 4.9 percent from the prior year. This decrease is primarily due to a budgeted reduction in the general insurance premium paid by the General Fund.

BUDGETARY HIGHLIGHTS

The County's budget is prepared according to the budget rules adopted by the Commissioners' Court. The most significant budgeted fund is the General Fund.

General Fund. The Travis County economy remained relatively strong during the budget process for fiscal year 2009. Although homes sales and sales tax receipts decreased, employment continued to grow. Once again the Commissioners' Court required that the budget maintain the 11.0 percent reserve goal for property tax-supported funds. This reserve has been maintained since 1996. It is these accumulated resources that have allowed the County to avoid disruptions in services during slow economic times.

The following table summarizes General Fund budgeted and actual amounts for fiscal year 2009.

Travis County, Texas
FY 2009 General Fund Budget vs. Actual Amounts - Statutory Basis
(in thousands)

	Original Budget	Final Budget	Actual
Revenues and Transfers In			
Taxes	$ 325,762	$ 325,762	$ 327,800
Intergovernmental	1,389	1,955	2,866
Charges for services	52,411	52,411	49,017
Other	11,035	11,556	12,020
Transfers in	3,438	3,445	3,442
Total	394,035	395,129	395,145
Expenditures and Transfers Out			
Expenditures	403,064	406,599	379,582
Transfers out	11,001	11,245	11,058
Total	414,065	417,844	390,640
Net change in fund balance	$ (20,030)	$ (22,715)	$ 4,505

The General Fund *final* budget as a whole did not change significantly from the *original* adopted budget for fiscal year 2009, with revenues and transfers in increasing only 0.3 percent and expenditures and transfers out increasing 0.9 percent.

Actual revenues and transfers in also did not change significantly from the final budget, coming in marginally over the *final* budget. However, *actual* expenditures and transfers out were 6.5 percent under the *final* budget. This is primarily due to the following items:

- Encumbered spending commitments set for disbursement in fiscal year 2010 were $13.3 million in the General Fund at the end of this fiscal year. Operating expenditures make up $9.8 million of these encumbrances, with capital outlay expenditures making up the remaining $3.5 million. This amount encompasses a wide array of expenditures in all of

the functions, but the majority is in the General Government, Corrections and Rehabilitation, and Infrastructure and Environmental Services functions.

- Operating costs were $11.0 million under budget, which included $3.1 million in salaries and benefits, largely due to temporary personnel cost savings as the result of unanticipated vacant positions. The remaining $7.9 million is mostly due to lower than anticipated operating costs and delayed projects.
- Capital outlay expenditures were $2.7 million under budget mainly due to the cancellation of a roof project for the Travis County Jail pending a study on the building.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The capital assets of the County are those assets that are used in the performance of the County's functions including infrastructure assets such as roads, bridges and other immovable assets. As of September 30, 2009, capital assets of the County's governmental activities totaled $1,128.1 million, net of accumulated depreciation. The total increase in the County's investment in net capital assets for the current period is 6.0 percent as shown in the table below.

Travis County, Texas
Capital Assets - Statutory Basis
(net of accumulated depreciation)
September 30, 2009
With Comparative Totals For September 30, 2008

	Governmental Activities		Increase/ (Decrease)
	2009	2008	Percent of Change
Land and land improvements	$ 161,027,366	$ 117,344,358	37.2%
Land infrastructure	62,883,795	59,726,464	5.3%
Property, plant and equipment:			
Buildings	223,273,881	217,012,802	2.9%
Improvements other than buildings	46,030,101	46,022,971	0.0%
Machinery and equipment	34,139,579	33,185,594	2.9%
Assets under capital lease	-	1,566,893	-100.0%
Leasehold improvements	31,848	28,246	12.8%
Infrastructure	467,400,414	471,106,214	-0.8%
Construction in progress	133,296,826	118,139,685	12.8%
Total capital assets, net	$ 1,128,083,810	$ 1,064,133,227	6.0%

Major capital events during the current fiscal year included the following:

- The County's investment in land and land infrastructure increased $46.8 million, which consists primarily of $36.8 million for the Balcones Canyonlands Preserve, $3.6 million for the Onion Creek Floodplain, $2.8 million was transferred in from construction in progress for property related to the North Campus expansion, $2.4 million in transfers

from construction in progress associated with completed road projects, and $2.1 million of donated rights-of-way from developers. Offsetting these increases was ($1.7) million of land infrastructure annexation in northern Travis County.

- Building projects during fiscal year 2009 totaling $15.2 million include $9.5 million for the East Service Center transferred in from construction in progress, $2.2 million for the Supervision & Monitoring of Alcohol-Related Treatment ("SMART") building reclassified from assets under capital lease, $2.0 million for the Precinct No. 2 building, and $1.6 million for improvements to various other buildings. This was offset by ($8.9) million in depreciation for the year.

- Several road and bridge projects, such as Gattis School Road, Heatherwilde, Howard Land, and Pecan Street, totaling $18.4 million were initiated or ongoing in fiscal year 2009 and were added to Construction in Progress. Also added was $25.4 million for the Travis County Correctional Complex and $2.6 million for land infrastructure. Transfers out of Construction in Progress totaled ($31.6) million. The transfers out primarily were due to ($16.9) million related to infrastructure other than land and ($9.5) million for the East Service Center Construction Plan.

- A total of $34.1 million in capital assets was donated to the County in fiscal year 2009. This amount consists of $32.0 million of added infrastructure and $2.1 million in land infrastructure as stated above. These donated roads, sidewalks, and rights-of-way were built by developers when constructing new subdivisions and donated to the County for ongoing maintenance.

- Increases in assets were offset by depreciation expense of $72.2 million.

Additional information on the County's capital assets can be found in Note 7 of the Notes to the Financial Statements.

Long-Term Debt. At the end of the current fiscal year, the County had total long-term debt outstanding, net of deferred amounts of $544.3 million, a decrease of $15.5 million or 2.8 percent from the previous year. The County's outstanding debt obligations are summarized below:

Travis County, Texas
Outstanding Debt - Statutory Basis
September 30, 2009
With Comparative Totals For September 30, 2008

Governmental Activities	2009	2008	Increase/ (Decrease)
General obligation bonds (voter approved)	$ 421,048,567	$ 432,840,286	$ (11,791,719)
Certificates of obligation (Commissioners' Court approved)	119,305,000	124,215,000	(4,910,000)
Deferred amounts[1]	3,967,722	2,724,851	1,242,871
Total	$ 544,321,289	$ 559,780,137	$ (15,458,848)

Includes blended component units

(1) Deferred amounts include loss on refundings, unamortized discounts, and unamoritized premiums.

During fiscal year 2009, the County issued general obligation bonds totaling $45.6 million, which included limited tax refunding bonds in the amount of $31.9 million used to pay off amounts outstanding on previously issued bonds that carried higher interest costs. The remaining $13.7 million will largely be utilized for road and bridge construction and park improvements. Certificates of Obligation were also issued for $17.7 million. The majority of these proceeds will be used for road projects, new/replacement vehicles, building construction and renovation, and other authorized capital project needs for the County. During the year retirement of debt amounted to $81.0 million, which included $34.2 million in refunded debt.

During fiscal year 2009, the County maintained a triple-A bond rating from both Standard & Poor's ("S&P") and Moody's Investors Service, Inc. credit rating agencies. The County received its first triple-A rating from S&P in fiscal year 2000 and from Moody's in fiscal year 2001.

State statute limits the amount of debt the County can issue to 5.0 percent of the total property value assessed within the County. Additionally, Travis County is limited on the amount that may be levied to service general law bonds and provide funds for the general operations of the County to $0.80 annually on the $100 assessed valuation plus a levy of $0.15 annually for the maintenance of public roads. The County's outstanding debt is significantly below its current limit of $6.1 billion.

Other long-term debt of the County includes claims and judgments, compensated absences, and other long-term liabilities, which consist of arbitrage and the long-term cost of postclosure care for landfill remediation.

Additional information on the County's long-term debt can be found in Note 8 of the Notes to the Financial Statements.

ECONOMIC FACTORS AND OUTLOOK

In fiscal year 2009, portions of the Travis County economy mirrored that of the national economy. The unemployment rate increased to 7.0 percent and home sales and development permits were down 18.2 percent and 31.6 percent, respectively.

However, there were signs of strength even amidst the slowdown in the local economy. Assessed property values continued to grow, increasing 11.7 percent in fiscal year 2009, which included a 21.0 percent increase in new construction. Residential sales in the last month of fiscal year 2009 were 7.9 percent higher than the previous September. In addition, the property tax collection rate was 98.9 percent. Both population and the labor force increased slightly over last year.

All of the above statistics were considered in preparing the County's annual budget for fiscal year 2010. The Commissioners' Court approved an M&O tax rate for fiscal year 2010 of $0.3517, which is $0.0146 or 4.3 percent above the effective M&O tax rate. The reserve ratio for tax-supported funds remained at 11.0 percent.

REQUESTS FOR INFORMATION

The County's financial statements are designed to give a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to the *Travis County Auditor's Office, P.O. Box 1748, Austin, Texas 78767*.

TRAVIS COUNTY, TEXAS
BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Government-wide financial statements are used to provide readers with a broad overview of the County's overall financial position and include all funds except for the Fiduciary Funds.

Fund Financial Statements

Fund financial statements consist of governmental funds, which are used to account for revenues and expenditures of the main government of Travis County. Other funds are required to maintain certain information and are presented separately. The governmental funds included in the County's fund financial statements consist of the following:

General Fund – The General Fund is the principal fund of the County and is used to account for all financial resources except those required to be accounted for by another fund.

Road and Bridge Fund – This is a special revenue fund that accounts for monies received from auto registration fees and traffic fines, which are used for operating and maintaining County owned roads and bridges.

Grants Fund – This is a special revenue fund that consists of major federal, state and local grants.

General Purpose Debt Service Fund – This fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on long-term general obligation bonds and certificates of obligation.

Capital General Obligation Bonds Fund – This fund accounts for bond proceeds used for land purchases and construction and improvement projects of County facilities and parks.

Capital Certificates of Obligation Fund – This fund accounts for proceeds from certificates of obligation designated for capital expenditures.

Capital Road Bonds and Certificates of Obligation Fund – This fund accounts for bond and certificates of obligation proceeds issued for the construction of roads.

Other Governmental Funds – These funds include non-major special revenue, debt service, capital projects, and permanent funds. The details of these funds are located in the Other Supplementary Information section of this report.

Fund financial statements also consist of the following funds:

Proprietary Fund – Travis County's proprietary fund consists of two internal service funds. Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis. The details of the County's internal service funds are located in the Other Supplementary Information section of this report.

Fiduciary Funds – Agency Funds, a type of fiduciary fund, are used to account for assets held by the County in a fiduciary capacity as custodian or agent for individuals and other governmental units. The details of the County's agency funds are located in the Other Supplementary Information section of this report.

TRAVIS COUNTY, TEXAS

GOVERNMENT-WIDE

FINANCIAL STATEMENTS

TRAVIS COUNTY, TEXAS
STATEMENT OF NET ASSETS - STATUTORY BASIS
September 30, 2009

	Primary Government	Component Unit
	Governmental Activities	Healthcare District
ASSETS		
Cash and pooled cash	$ 384,666,221	$ 4,595,100
Investments	16,529,398	86,438,890
Interest receivable	2,184,629	-
Taxes receivable, net	4,408,213	347,393
Accounts receivable, net	18,150,156	6,361,473
Receivable from Healthcare District	39,766	-
Other receivables	5,162,051	2,126,199
Prepaid items	483,408	414,849
Cash - restricted	1,292,471	12,738,733
Other assets	5,829,691	110,898
Short-term investments restricted for capital acquistion	-	21,541,453
Capital assets:		
Land and land improvements	161,027,366	10,345,124
Land infrastructure	62,883,795	-
Property, plant and equipment	486,980,667	93,839,292
Infrastructure (other than land)	1,086,434,182	-
Construction in progress	133,296,826	398,329
Less accumulated depreciation	(802,539,026)	(9,638,140)
Total assets	1,566,829,814	229,619,593
LIABILITIES		
Accounts payable	26,374,430	4,931,100
Interest payable	2,544,498	-
Accrued liabilities	16,065,354	3,102,989
Regional UPL payable	-	12,738,733
Other liabilities	10,982,650	-
Due to Travis County	-	39,766
Due to other governmental entities	174,569	-
Deferred revenue	9,714,879	129,047
Noncurrent liabilities:		
Due within one year:		
Long-term debt obligations	47,060,000	-
Other long-term liabilities	318,940	-
Claims and judgments	11,346,239	-
Compensated absences	13,939,731	-
Due in more than one year:		
Long-term debt obligations	497,261,289	-
Other long-term liabilities	2,650,475	-
Claims and judgments	4,175,249	-
Compensated absences	14,424,908	-
Total liabilities	657,033,211	20,941,635
NET ASSETS		
Invested in capital assets, net of related debt	826,242,229	94,736,925
Restricted for:		
Capital projects	4,778,021	-
Debt service	7,840,883	-
Permanent funds - non-expendable	3,015,556	-
Justice, corrections, and rehabilitation programs	13,370,076	-
Roads, parks, and preserves	3,665,178	-
Other purposes	1,363,925	-
Unrestricted	49,520,735	113,941,033
Total net assets	$ 909,796,603	$ 208,677,958

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES - STATUTORY BASIS
For The Year Ended September 30, 2009

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services
Primary government:		
Governmental activities:		
General government	$ 113,861,069	$ 24,642,565
Justice system	115,824,734	19,616,347
Public safety	57,010,176	10,367,723
Corrections and rehabilitation	108,941,093	16,798,043
Health and human services	50,044,973	7,537,315
Infrastructure and environmental services	83,761,739	17,013,426
Community and economic development	10,095,501	2,423,400
Interest on long-term debt	24,707,401	-
Total governmental activities	$ 564,246,686	$ 98,398,819
Component Unit:		
Healthcare District	$ 118,042,014	$ 29,689,841

See accompanying notes to financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
Operating Grants, Contributions, Shared Revenues, and Entitlements	Capital Grants, Contributions, and Donated Assets	Primary Government Governmental Activities	Component Unit Healthcare District
$ 464,350	$ -	$ (88,754,154)	$ -
14,179,763	-	(82,028,624)	-
1,223,271	-	(45,419,182)	-
11,943,090	-	(80,199,960)	-
7,408,313	-	(35,099,345)	-
30,931	47,957,484	(18,759,898)	-
-	505,461	(7,166,640)	-
-	-	(24,707,401)	-
$ 35,249,718	$ 48,462,945	(382,135,204)	-
$ 28,283,196	$ -		(60,068,977)
General revenues:			
Taxes:			
Property taxes, ad valorem		390,915,512	64,717,711
Excise taxes from the State of Texas		6,244,691	-
Grants and contributions not restricted to specific programs		1,882,050	-
Investment earnings		17,912,888	2,774,658
Miscellaneous		5,138,496	4,340,205
Total general revenues		422,093,637	71,832,574
Change in net assets		39,958,433	11,763,597
Net assets - beginning of year		869,838,170	196,914,361
Net assets - end of year		$ 909,796,603	$ 208,677,958

COUNTY AUDITOR
TRAVIS COUNTY, TEXAS

TRAVIS COUNTY, TEXAS

FUND FINANCIAL STATEMENTS

TRAVIS COUNTY, TEXAS
BALANCE SHEET - STATUTORY BASIS
GOVERNMENTAL FUNDS
September 30, 2009

	General	Road and Bridge	Grants
Assets			
Cash and pooled cash	$ 122,589,684	$ 8,559,111	$ 13,945,958
Investments	-	-	-
Interest receivable	789,321	51,608	70,064
Due from other funds	5,763,612	281,061	-
Accounts receivable	3,646,941	46,963	-
Receivable from Healthcare District	39,766	-	-
Intergovernmental and other receivables	-	-	3,717,508
Taxes receivable (net of allowances for estimated uncollectibles)	1,672,940	-	-
Prepaid items	326,974	-	-
Cash - restricted	-	-	-
Total assets	$ 134,829,238	$ 8,938,743	$ 17,733,530
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	12,051,529	770,365	2,442,344
Interest payable	-	-	-
Accrued liabilities	14,241,021	373,350	1,056,504
Due to other funds	344,120	5,755	2,710,631
Other liabilities	8,886,039	-	-
Liability for compensated absences	6,280,220	197,905	311,988
Due to other governmental entities	-	-	173,831
Deferred revenue	1,793,635	-	8,092,871
Total liabilities	43,596,564	1,347,375	14,788,169
Fund balances:			
Reserved for:			
Encumbrances	13,250,353	2,183,857	13,453
Prepaid items	326,974	-	-
County schools	-	-	-
Juveniles	-	-	-
Unreserved, designated for:			
Compensated absences	6,280,220	197,905	311,988
Non-major special revenue funds - compensated absences	-	-	-
Debt service	-	-	-
Capital projects	-	-	-
Unreserved, undesignated, reported in:			
General fund	71,375,127	-	-
Special revenue funds	-	5,209,606	2,619,920
Total fund balances	91,232,674	7,591,368	2,945,361
Total liabilities and fund balances	$ 134,829,238	$ 8,938,743	$ 17,733,530

See accompanying notes to financial statements.

General Purpose Debt Service	Capital General Obligation Bonds	Capital Certificates of Obligation	Capital Road Bonds and Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
$ 27,960	$ 22,424,857	$ 36,777,682	$ 90,938,741	$ 33,563,918	$ 328,827,911
14,171,749	-	-	-	2,357,649	16,529,398
18,530	114,476	196,880	453,466	161,672	1,856,017
45,943	-	-	-	-	6,090,616
-	-	-	-	129,849	3,823,753
-	-	-	-	-	39,766
-	-	-	-	1,300,826	5,018,334
727,060	-	-	-	8,213	2,408,213
-	-	-	-	-	326,974
-	209,404	-	-	1,083,067	1,292,471
$ 14,991,242	$ 22,748,737	$ 36,974,562	$ 91,392,207	$ 38,605,194	$ 366,213,453
-	847,898	5,560,258	2,042,936	1,710,346	25,425,676
214,848	-	-	-	-	214,848
-	3,874	-	24,966	212,348	15,912,063
-	19,150	1,766,089	104,208	1,212,968	6,162,921
1,107,547	-	3,656	-	985,408	10,982,650
-	-	-	-	149,591	6,939,704
-	-	-	-	738	174,569
727,060	-	-	-	1,034,111	11,647,677
2,049,455	870,922	7,330,003	2,172,110	5,305,510	77,460,108
-	2,088,852	9,402,057	19,186,129	9,998,168	56,122,869
-	-	-	-	-	326,974
-	-	-	-	3,015,556	3,015,556
-	-	-	-	3,031	3,031
-	-	-	-	-	6,790,113
-	-	-	-	149,591	149,591
12,941,787	-	-	-	666,527	13,608,314
-	19,788,963	20,242,502	70,033,968	2,382,061	112,447,494
-	-	-	-	-	71,375,127
-	-	-	-	17,084,750	24,914,276
12,941,787	21,877,815	29,644,559	89,220,097	33,299,684	288,753,345
$ 14,991,242	$ 22,748,737	$ 36,974,562	$ 91,392,207	$ 38,605,194	$ 366,213,453

COUNTY AUDITOR
TRAVIS COUNTY, TEXAS

TRAVIS COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS - STATUTORY BASIS
September 30, 2009

Fund balance - total governmental funds	$	288,753,345
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excluding Internal Service Funds).		1,127,819,172
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not reported in the fund financial statements.		19,917,376
Difference due to liabilities for deferred revenue and interest payable (excluding Internal Service Funds).		75,384
Non-current liabilities, including the portion due within one year, that have not matured would not be reported in the funds (excluding Internal Service Funds).		(568,586,087)
Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Assets.		41,817,413
Net assets of governmental activities	$	909,796,603

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - STATUTORY BASIS
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2009

	General	Road and Bridge	Grants
Revenues:			
Taxes	$ 327,800,086	$ -	$ -
Intergovernmental	2,866,212	78,732	34,392,875
Charges for services	49,016,706	11,716,637	7,626,535
Fines and forfeits	1,534,400	6,183,978	490,819
Investment income	5,881,663	347,309	222,779
Miscellaneous	4,603,506	63,448	59,501
Total revenues	391,702,573	18,390,104	42,792,509
Expenditures:			
Current:			
General government	64,198,567	-	2,151
Justice system	105,250,638	-	14,014,349
Public safety	55,170,267	-	1,202,106
Corrections and rehabilitation	91,217,763	-	19,942,787
Health and human services	42,641,346	-	7,053,686
Infrastructure and environmental services	7,115,563	15,129,613	440,369
Community and economic development	8,274,118	-	-
Capital outlay	5,714,091	2,596,866	658,191
Debt service:			
Refunding bond issuance costs	-	-	-
Debt issuance costs	-	-	-
Refunding escrow	-	-	-
Capital lease principal	-	-	75,296
Principal on general obligation debt	-	-	-
Interest and other charges	-	-	16,969
Total expenditures	379,582,353	17,726,479	43,405,904
Excess (deficiency) of revenues over expenditures	12,120,220	663,625	(613,395)
Other financing sources (uses):			
General obligation debt issued	-	-	-
Refunding debt issued	-	-	-
Debt premium	-	-	-
Payment to refunding bond agent	-	-	-
Transfers in	3,442,091	-	792,858
Transfers out	(11,057,604)	(3,235,352)	(130,523)
Total other financing sources (uses)	(7,615,513)	(3,235,352)	662,335
Net change in fund balances	4,504,707	(2,571,727)	48,940
Fund balances - beginning of year	86,727,967	10,163,095	2,896,421
Fund balances - end of year	$ 91,232,674	$ 7,591,368	$ 2,945,361

See accompanying notes to financial statements.

General Purpose Debt Service	Capital General Obligation Bonds	Capital Certificates of Obligation	Capital Road Bonds and Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
$ 68,802,517	$ -	$ -	$ -	$ 1,355,746	$ 397,958,349
-	-	-	-	14,334,549	51,672,368
-	-	-	-	15,403,426	83,763,304
-	-	-	-	218,342	8,427,539
520,463	652,312	1,142,483	2,757,294	1,571,958	13,096,261
-	-	-	-	422,157	5,148,612
69,322,980	652,312	1,142,483	2,757,294	33,306,178	560,066,433
6,000	27,625	1,612,358	30,211	4,442,066	70,318,978
-	-	85,710	-	3,359,779	122,710,476
-	-	49,851	-	2,786,822	59,209,046
-	-	84,211	-	1,954,951	113,199,712
-	-	17	-	72,858	49,767,907
-	-	10,206	115,017	7,004,878	29,815,646
-	93,958	37,266	-	129,552	8,534,894
-	8,590,552	35,350,158	13,158,807	38,254,727	104,323,392
280,123	-	-	-	-	280,123
-	76,217	154,037	79,964	-	310,218
1,173,439	-	-	-	-	1,173,439
-	-	-	-	-	75,296
41,097,901	-	-	-	850,000	41,947,901
27,363,127	-	-	-	897,218	28,277,314
69,920,590	8,788,352	37,383,814	13,383,999	59,752,851	629,944,342
(597,610)	(8,136,040)	(36,241,331)	(10,626,705)	(26,446,673)	(69,877,909)
-	6,705,000	17,730,000	6,980,000	-	31,415,000
31,905,000	-	-	-	-	31,905,000
2,153,924	73,863	230,988	77,817	-	2,536,592
(33,770,456)	-	-	-	-	(33,770,456)
426,261	-	-	-	10,491,697	15,152,907
-	(426,261)	-	-	(303,167)	(15,152,907)
714,729	6,352,602	17,960,988	7,057,817	10,188,530	32,086,136
117,119	(1,783,438)	(18,280,343)	(3,568,888)	(16,258,143)	(37,791,773)
12,824,668	23,661,253	47,924,902	92,788,985	49,557,827	326,545,118
$ 12,941,787	$ 21,877,815	$ 29,644,559	$ 89,220,097	$ 33,299,684	$ 288,753,345

COUNTY AUDITOR
TRAVIS COUNTY, TEXAS

TRAVIS COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - STATUTORY BASIS
For The Year Ended September 30, 2009

Net change in fund balances - total governmental funds	$	(37,791,773)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation and other capital related transactions in the current period (excluding Internal Service Funds).		30,372,403
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. In addition, there are certain revenues in the governmental funds that are eliminated in consolidation (excluding Internal Service Funds).		33,482,564
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, losses on refunding, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Included is the accrual and accretion of interest on debt which does not require current resources. This amount is the net effect of these differences in the treatment of long-term debt and related items.		17,135,683
Some expenses reported in the Statement of Activities do not require the use of current financial resources or have not matured and therefore are not reported as expenditures in governmental funds (excluding Internal Service Funds).		(1,093,244)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the Internal Service Funds is reported in governmental activities.		(2,147,200)
Change in net assets of governmental activities	$	39,958,433

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS
STATEMENT OF NET ASSETS - STATUTORY BASIS
PROPRIETARY FUND
September 30, 2009

	Governmental Activities
	Internal Service Funds
Assets	
Current assets:	
Pooled cash	$ 55,838,310
Interest receivable	328,612
Due from other funds	72,382
Other receivables	143,717
Prepaid items	156,434
Other assets	2,238,718
Total current assets	58,778,173
Noncurrent assets:	
Capital assets:	
Property, plant and equipment	142,278
Construction in progress	206,358
Less accumulated depreciation	(83,998)
Total noncurrent assets	264,638
Total assets	59,042,811
Liabilities	
Current liabilities:	
Accounts payable	948,754
Deferred revenue	472,236
Due to other funds	77
Accrued and other liabilities	153,291
Claims and judgments	11,346,239
Compensated absences	60,323
Total current liabilities	12,980,920
Noncurrent liabilities:	
Claims and judgments	4,175,249
Compensated absences	69,229
Total noncurrent liabilities	4,244,478
Total liabilities	17,225,398
Net Assets	
Invested in capital assets	264,638
Unrestricted	41,552,775
Total net assets	$ 41,817,413

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGE IN NET ASSETS - STATUTORY BASIS
PROPRIETARY FUND
For The Year Ended September 30, 2009

	Governmental Activities
	Internal Service Funds
Operating revenues:	
Insurance premiums-county	$ 33,337,540
Insurance premiums-employee	6,374,844
Miscellaneous	613,748
Total operating revenues	40,326,132
Operating expenses:	
Incurred losses	38,933,314
Unemployment claims	249,931
Insurance expense	2,909,483
Professional services	107,141
Depreciation expense	22,139
Administration	2,289,506
Total operating expenses	44,511,514
Operating income (loss)	(4,185,382)
Nonoperating revenues:	
Investment income	2,038,182
Total nonoperating revenue	2,038,182
Change in net assets	(2,147,200)
Net assets - beginning of year	43,964,613
Net assets - end of year	$ 41,817,413

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS
STATEMENT OF CASH FLOWS - STATUTORY BASIS
PROPRIETARY FUND
For The Year Ended September 30, 2009

	Governmental Activities
	Internal Service Funds
Cash flows from operating activities	
Cash received from premium revenues	$ 39,756,086
Cash received from subrogation	213,973
Cash received from insurance proceeds and rebates	675,477
Cash paid for self-insured claims and loss adjustment expenses	(40,557,400)
Cash paid for other operating expenses	(2,757,991)
Cash paid for payroll	(1,793,214)
Net cash provided by (used for) operating activities	(4,463,069)
Cash flows from capital and related financing activities	
Purchase of capital assets	(269,461)
Net cash provided by (used for) capital and related financing activities	(269,461)
Cash flows from investing activities	
Interest received	1,923,445
Increase in fair value of investments in pooled cash	177,934
Net cash provided by (used for) investing activities	2,101,379
Net decrease in pooled cash balance	(2,631,151)
Pooled cash balance - beginning of year	58,469,461
Pooled cash balance - end of year	$ 55,838,310

Reconciliation of operating income (loss) to net cash provided by (used for) operating activities

Operating income (loss)	$ (4,185,382)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities	
Depreciation expense	22,139
(Increase) decrease in due from other funds	(72,382)
(Increase) decrease in other receivables	99,927
(Increase) decrease in prepaid items	197,482
Increase (decrease) in claims and judgments	(1,359,443)
Increase (decrease) in other liabilities	834,590
Net cash provided by (used for) operating activities	$ (4,463,069)

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - STATUTORY BASIS
AGENCY FUNDS
September 30, 2009

		2009
Assets		
Cash and pooled cash	$	27,909,535
Certificates of deposit		20,671,980
Investments		24,477,562
Interest receivable		250,394
Accounts receivable, net		2,478,739
Total assets	$	75,788,210
Liabilities		
Due to third parties		55,718,090
Civil and probate deposits		188,152
Cash and surety bonds and deposits		10,230,788
Due to other governmental entities		9,651,180
Total liabilities	$	75,788,210

See accompanying notes to financial statements.

TRAVIS COUNTY, TEXAS

NOTES TO THE

FINANCIAL STATEMENTS

TRAVIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009
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TRAVIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Overview – Basis of Accounting

Travis County (the "County") is a corporate body and a political subdivision of the State of Texas (the "State") governed by a Commissioners' Court, which is made up of an elected county judge and four elected county precinct commissioners. As a requirement for holding public office, these elected officials take an oath to uphold the Constitution and the laws of the State.

The Governmental Accounting Standards Board ("GASB") is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles, to the extent that its rules do not conflict with State financial laws and the State Constitution. The codification of GASB Statements and Interpretations and any amendments thereto define the Governmental Accounting and Financial Reporting Standards that constitute generally accepted accounting principles ("GAAP") for governmental units. GASB recognizes that the establishment of accounting standards for states and local governments, which were created by states, is a power retained by the states.

Prior to fiscal year 2008, the County prepared its financial statements in accordance with GAAP, because it did not conflict with State financial laws and the State Constitution. However, the County has concluded that complying with GASB Statement No. 45 ("GASB 45"), "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" ("OPEB"), would result in publishing financial statements that would be materially misleading. It would also be inconsistent with State financial laws and misrepresent the nature, scope, and duration of the financial activities of the County. This standard presumes that benefits are promised and that these promised benefits continue throughout the retiree's lifetime and does not require a determination of a legally enforceable liability.

Beginning with fiscal year 2008, the County began preparing its financial statements using the statutory basis of accounting provided by the State in Chapter 2264, Texas Government Code ("Chapter 2264"), Financial Accounting and Reporting (the "Statutory Basis"). This Statutory Basis is a comprehensive basis of accounting other than GAAP that is consistent with State financial laws and the State Constitution. The statutory accounting practices as prescribed in Chapter 2264 amend or supersede portions of GASB pronouncements.

Chapter 2264 affects the financial reporting and accounting for the State of Texas and its political subdivisions, including the County, and contains provisions directly affecting the reporting of OPEB. Under Chapter 2264, the system of accounting for and reporting of the financial activities of Texas and its political subdivisions may not misrepresent the nature, scope, or duration of the financial activities of the State or political subdivision; must be consistent with State financial laws; and may follow the statutory standards of Chapter 2264 when other accounting bases conflict with State law. While Chapter 2264 does not prescribe a particular basis of accounting for political subdivisions in Texas, it

does require that the basis selected be an accurate representation of liabilities created under State law by the governing bodies authorized to do so. When other accounting bases conflict with State law, Texas and its political subdivisions may elect, but are not mandated, to follow the Statutory Basis of accounting, which is an other comprehensive basis of accounting provided by Chapter 2264. Accordingly, with respect to the reporting of OPEB, the County has accounted for and reported using the Statutory Basis of accounting. This is because the Commissioners' Court, as the governing body of the County, approves OPEB on a year-to-year basis during the annual budget process and has not created a constitutionally valid obligation for OPEB beyond fiscal year 2010.

The accounting and reporting of OPEB in the County's financial statements is the only departure from GAAP as a result of applying the Statutory Basis of accounting. GASB 45 requires state and local governments to establish standards for the measurement, recognition, and display of other postemployment benefits expense/expenditures, related liabilities, and note disclosures in the financial statements. The Statutory Basis differs from GAAP in that GAAP requires a government to report an OPEB liability even when the government has not promised or contracted to fund future benefits and when there is no legally enforceable liability. In other words, GASB 45 does not distinguish between a government that has a legally enforceable liability and a government that does not; nor does it distinguish between a government that has promised benefits and a government that has not. In addition, GASB stated in paragraph 77 of GASB 45, "… the Board affirmed its general presumptions, and that of other standards setters, that an employer that has established a *pattern of providing* postemployment benefits has accepted *responsibility to provide* those benefits." Such presumptions may result in materially misleading financial statements and may be contrary to State law and the actions of the government's governing body.

The Statutory Basis of accounting provides an accounting basis for the County to report any legally enforceable OPEB liability it may have incurred based on the County's "Substantive Plan." A Substantive Plan is defined in Chapter 2264 as a plan providing OPEB approved by the governing body of the plan provider according to the laws and Constitution of the State. The Statutory Basis is consistent with the definition and characteristics of a liability defined in GASB Concepts Statement No. 4, Elements of Financial Statements, as a "present obligation to sacrifice resources that the government has little or no discretion to avoid." No promises of continuing retirement healthcare benefits beyond fiscal year 2010 have been made to employees by the Commissioners' Court. The County has included communications both in information provided to employees and in the annual financial statements that specifically state that the decision to provide these benefits is made on an annual basis. Additionally, the County does not participate in any collective bargaining agreements which would impose obligations for postemployment healthcare benefits. The County commissioned and received a report in September 2006 from outside legal counsel concluding that, as of September 2006, based on the County's past actions with respect to OPEB, the County did not bind itself to pay for OPEB on a continuing, multi-year basis.

In summary, the County has assessed the legal and accounting implications of GASB 45 within the transparency requirements of Chapter 2264 to determine the actual nature, scope, and duration of any OPEB liabilities it has incurred. As a result of this assessment, the County has determined that implementation of the current reporting provisions of GASB 45 would not comply with Chapter 2264, as GASB 45 defines an OPEB liability to include amounts not authorized, promised, or legally incurred by the governing body. Therefore the County has elected to use the Statutory Basis of accounting provided by Chapter 2264.

By using the Statutory Basis, the County's presentation of OPEB in the government-wide and Proprietary Fund (Employee Health Benefit Fund) Statements of Net Assets is in compliance with State law, as it: (i) measures the cost of benefits according to their adoption by the governing body of the County; (ii) provides an accurate assessment of OPEB liabilities and the extent of their funding for the time period for which the benefits were adopted; and (iii) provides information useful in assessing potential demands on the County's future cash flows.

See Note 12 for details on the reporting of OPEB liabilities.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed by the County and the Travis County Healthcare District ("District") in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB and Chapter 2264, which amends or supersedes portions of GASB pronouncements.

Other significant accounting policies followed by the County are described below.

B. Reporting Entity

In accordance with GASB Statement No. 14 as amended by GASB Statement No. 39, a financial reporting entity consists of the primary government and its component units. Further, GASB Statement No. 14 defines component units as "...legally separate organizations for which the elected officials of the primary government are financially accountable or other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete." Because of the closeness of the relationship to the primary government, some component units should be blended as though they are part of the primary government; however, most component units should be discretely presented. The discretely presented component unit is reported in a separate column and/or row on the Statement of Net Assets and Statement of Activities to emphasize that it is legally separate from the primary government. In determining the financial reporting entity for the County, management has considered all potential component units and their relationship to the County.

Blended Component Units

GASB Statement No. 14 in paragraph 53 states that if the component unit's governing body is substantially the same as the governing body of the primary government, the component unit should be included in the reporting entity's financial statements using the blended method. The Travis County Commissioners' Court serves as the governing body of each of the component units described below; therefore, the component units have been blended with the primary government.

Road Districts:

Northwest Travis County Road District No. 3 ("NWTCRD No. 3") – Created and established in August 1986, NWTCRD No. 3 contains approximately 242.1 acres consisting of ten separate tracts located in the County. In July 1989, NWTCRD No. 3 issued $8.6 million in bonds which were refunded in 2005. The road district is ad valorem tax-supported for repayment of debt.

Southwest Travis County Road District No. 1 ("SWTCRD No. 1") – Created and established in November 1984, the district contains approximately 7,015 acres. In

September 1994, SWTCRD No. 1 issued, delivered, and exchanged Special Assessment Refunding bonds for its previously issued Unlimited Tax Refunding bonds, Series 1990. Except for $10,000 of unredeemed coupon bonds from the original 1985 issuance, all debt of SWTCRD No. 1 has been defeased, redeemed or matured.

Travis County Bee Cave Road District No. 1 ("TCBCRD No. 1") – Approved by the Commissioners' Court in July 2006, this road district encompasses 141 acres in western Travis County, wholly within the corporate limits of the Village of Bee Cave, Texas. In August 2008, TCBCRD No. 1 issued $14,725,000 in Unlimited Tax Road Bonds. The road district is ad valorem tax-supported, and this is the first year for it to levy and collect taxes for repayment of debt.

The County acts as paying agent for the debt of these road districts; however, the bonded debt of these road districts is not a debt or obligation of the County, nor will the County be liable for payment thereof. The road districts do not issue separate financial statements.

Corporations:

Capital Health Facilities Development Corporation – The Capital Health Facilities Development Corporation was incorporated on May 25, 1985, as a public nonprofit corporation in accordance with the Health Facilities Development Act, Texas Health and Safety Code Annotated, Chapter 221, as amended. Under that Act, the Capital Health Facilities Development Corporation was created to provide, expand and improve health facilities for residents of Travis County, Texas that the Corporation determines are needed to improve the adequacy, cost, and accessibility of health care, research, and education in the State. The Corporation is authorized to participate in the issuance of bonds for those purposes. The Corporation currently holds no assets or liabilities.

Travis County Housing Finance Corporation – The Travis County Housing Finance Corporation was incorporated on November 19, 1980, as a public nonprofit corporation in accordance with the Texas Housing Finance Corporations Act, Texas Local Government Code Annotated, Chapter 394, as amended. Under that Act, the Travis County Housing Finance Corporation was created to provide decent, safe, and sanitary housing at affordable prices for residents of Travis County, Texas and is authorized to participate in the issuance of bonds for the purpose, among others, of defraying the development cost of multifamily rental housing to be occupied substantially by persons of low and moderate income as determined by the Board of Directors, to provide funds to purchase mortgage loans made to persons of low and moderate income, and to refund bonds previously issued by the Corporation. The Corporation also administers grants to provide down-payment assistance to first-time homebuyers.

Travis County Health Facilities Development Corporation – The Travis County Health Facilities Development Corporation was incorporated on December 18, 1991, as a public nonprofit corporation in accordance with the Health Facilities Development Act, Texas Health and Safety Code Annotated, Chapter 221, as amended. Under that Act, the Travis County Health Facilities Development Corporation was created to provide, expand, and improve health facilities for residents of Travis County, Texas that the Corporation determines are needed to improve the adequacy, cost, and accessibility of health care, research, and education in the State. The Corporation is authorized to participate in the issuance of bonds for those purposes.

Capital Industrial Development Corporation – The Capital Industrial Development Corporation was incorporated on April 29, 1980, as a public nonprofit corporation in

accordance with the Development Corporation Act of 1979, Article 5190.6, Vernon's Annotated Civil Statutes. Under that Act, the Capital Industrial Development Corporation was created to provide for the promotion and development of industrial and manufacturing enterprises, to promote and encourage employment and the public welfare, and is authorized to participate in the issuance of bonds for those purposes.

Travis County Development Authority – The Travis County Development Authority was incorporated on December 17, 1999, as a public nonprofit corporation under the provisions of Subchapter D of Chapter 431, Texas Transportation Code and Chapter 394, Vernon's Texas Codes Annotated for the purpose of promoting economic development of Travis County through the creation of new employment opportunities by entering into contracts, grant agreements, leases, and other business arrangements with other corporations, both public and private, for the research and development of technology. The Corporation currently holds no assets or liabilities.

Travis County Cultural Education Facilities Finance Corporation – The Travis County Cultural Education Facilities Finance Corporation was created on August 7, 2001 pursuant to the Cultural Education Facilities Finance Corporation Act, Article 1528m, Vernon's Annotated Texas Civil Statutes for the purpose of promoting the health, education, and general welfare of citizens by providing and financing cultural, health and educational facilities as defined in the Act.

Through the Corporations, eligible applicants are furnished financial assistance through proceeds from the sale of tax-free bonds. Such debt is issued by the Corporations as "conduit or noncommitment debt" (see Note 9). Neither the Corporations nor the County are liable for the payment of the bonds. The Corporations do not publish separate financial statements.

Discretely Presented Component Unit

GASB Statement No. 14 requires that legally separate organizations for which the elected officials of the primary government are financially accountable should be presented as component units. Those that do not meet the definition of a blended component unit, as discussed above, should be presented in a separate column to allow users to distinguish between the primary government and its component unit. The relationship of the County's discretely presented component unit is described below.

Healthcare District

On May 15, 2004, Travis County voters approved the formation of a Hospital District to furnish medical aid and hospital care to indigent and needy persons residing in Travis County. In May 2006, the Commissioners' Court approved, after the appropriate state legislation was passed, a name change to the Travis County Healthcare District. The Healthcare District is a legally separate organization and imposes a separate ad valorem tax on the residents of Travis County, Texas. The District's operations became effective October 1, 2004. Of the District's nine member Board of Managers, four are appointed by Travis County, four by the City of Austin, and one is a joint appointee. Additionally, the Travis County Commissioners' Court approves the District's annual budget and tax rate each year. Because of this relationship, the Healthcare District is reported as a discretely presented component unit of Travis County for the year ended September 30, 2009. As of fiscal year 2009, the District now consists of Travis County Healthcare District and their component unit, the Central Texas Community Health Centers, Inc. (d.b.a. CommUnityCare).

Complete financial statements for the District may be obtained from:

Travis County Healthcare District
1111 East Cesar Chavez
Austin, Texas 78702

C. Related and Jointly Governed Organizations

Related organizations and jointly governed organizations provide services within the County that are administered by separate boards or commissions, for which the County is not financially accountable. Such organizations are therefore not component units of the County, even though the Commissioners' Court may appoint the voting majority of an organization's board. Consequently, financial information for these organizations is not included within the scope of these financial statements.

Related Organizations – The Commissioners' Court appoints the members to the various Travis County Fire and EMS Districts which were created to implement emergency services to designated areas throughout Travis County. The County's accountability does not extend beyond the board appointment function.

Jointly Governed Organizations – The County is a participant in other jointly governed organizations of which the Commissioners' Court appoints a minority membership of the Board. The Commissioners' Court appoints a member or members of the Capital Metropolitan Transit Authority Board, the Austin-Travis County Mental Health Mental Retardation Board, the Austin/San Antonio Commuter Rail District, Capital Area Rural Transportation System ("CARTS"), and Central Texas Regional Mobility Authority ("CTRMA").

The County is also a participant in the Waller Creek Tax Increment Financing Zone ("TIF") with the City of Austin. This TIF was created to help fund a major drainage project and related facilities around Waller Creek, which runs through downtown Austin. It is anticipated that other complimentary development will follow. The Commissioners' Court appoints one board member as provided in the state statutes. The County disbursed $66,213 this year to the Waller Creek TIF. The County's participation is contingent upon the City of Austin fulfilling several obligations per the TIF agreement.

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

Statutory Basis of Accounting

When other accounting bases conflict with State law, Texas and its political subdivisions may follow the statutory provisions of Chapter 2264. Accordingly, in fiscal year 2009, the County followed the Statutory Basis of accounting, which is an other comprehensive basis of accounting provided, but not mandated, by this statute. For the County, the only difference between GAAP and the Statutory Basis of accounting is in the reporting of OPEB. The Statutory Basis differs from GAAP in that the County's presentation of OPEB on the financial statements reflects the nature and duration of the plan as adopted by the governing body.

For additional information see Note 1A and Note 12.

Government-wide Financial Statements

The government-wide financial statements report on a consolidated level all the activities of the County and its component units, including the discretely presented component unit, except fiduciary activities. The effect of interfund activity within the primary government has been eliminated from these statements.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting with the exception of the reporting of OPEB. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the 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 are met.

In the government-wide financial statements, OPEB is presented using the current financial resources measurement focus and the statutory modified accrual basis of accounting. Under this basis of accounting, revenue is recognized when it is measurable and available to finance current expenditures and expenditures are recognized when they are normally expected to be liquidated with current financial resources regardless of when they mature. During the adoption of the County's fiscal year 2010 budget, the Commissioners' Court promised and approved funding for the annual retiree OPEB plan. Therefore, this legally enforceable one-year OPEB liability has been presented in the government-wide financial statements on an accrual basis of accounting in accordance with the County's Substantive Plan consistent with State law.

The Statement of Net Assets reports all current and non-current assets, including capital assets. It also reports all current and long-term liabilities of the County and the District. The Statement of Activities reports program revenues and expenses by function. Program revenues include fees, fines, and charges for services; operating grants, contributions, shared revenues, and entitlements; and capital grants, contributions, and donated assets. Internally dedicated resources are reported as general revenues and include such items as taxes, grants and contributions not restricted to specific programs, and investment earnings. Expenses include costs related to non-current assets, such as depreciation expense, and costs related to long-term debt activities.

In the government-wide financial statements, the Proprietary Fund is included in governmental activities, as its main purpose is to internally serve the County.

Operating revenues of the District include those generated from direct patient care and related support services. Non-operating revenues consist of those revenues that are related to financing and investing types of activities and result from non-exchange transactions or investment income.

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

Fund Financial Statements

The accounts of Travis County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/net assets, revenues, and expenditures/expenses.

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled, as described below. Accordingly, the fund financial statements are presented for governmental funds, proprietary funds, and fiduciary funds.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available. Revenues are considered measurable when the amount of the transaction can be determined, while revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Taxes, charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings, are recorded as earned since they are measurable and available. The County defines the time period of availability to be generally 60 days after the fiscal year end. Expenditures are normally recognized in a governmental fund at the same time that a liability is incurred, except for certain long-term accrued liabilities that normally are not expected to be liquidated with expendable available financial resources. Expenditures for long-term indebtedness such as formal debt issuances, compensated absences, claims and judgments, special termination benefits, landfill closure and post-closure care costs, pollution remediation costs, and "other commitments that are not current liabilities", if any of the above costs occur, are recognized in governmental funds to the extent they have matured. Therefore, only current assets and current liabilities are included on the balance sheet of the governmental funds. Capital asset acquisitions are reported as expenditures of the current period. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Like the government-wide financial statements, proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting with the exception of the reporting of OPEB. OPEB is reported using the current financial resources measurement focus and the statutory modified accrual basis of accounting. Under this basis of accounting, revenue is recognized when it is measurable and available to finance current expenditures and expenditures are recognized when they are normally expected to be liquidated with current financial resources regardless of when they mature. During the adoption of the County's fiscal year 2010 budget, the Commissioners' Court promised and approved funding for the annual retiree OPEB plan. Therefore, this legally enforceable one-year OPEB liability has been presented in the Proprietary Fund financial statements on an accrual basis of accounting in accordance with the County's Substantive Plan consistent with State law.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from charging for and providing goods and services in connection with a proprietary fund's principal ongoing operations. The principal ongoing operating revenues of the Internal Service Funds are generated by charging premiums to County offices/departments. Operating expenses in the Internal Service Funds include the costs of reimbursements of specific claims for healthcare, general and automobile liability, error and omissions claims and judgments, workers' compensation, and other related insurance activities. Expenses also include insurance expense where the County is not self-insured for that type or amount of loss. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The fiduciary fund financial statements are also reported using the accrual basis of accounting.

The County reports the following major governmental funds:

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

Road and Bridge Fund – fund used to account for monies received from auto registration fees and traffic related fines. These fees and fines are used for operating and maintaining County owned roads and bridges.

Grants Fund – consists of federal, state, and local grants used to account for monies received for specific programs and services for the community. Federal grants include those from the U.S. Department of Energy, U.S. Department of Health and Human Services, U.S. Department of Justice, U.S. Department of Transportation, and others. State grants include those sourced from the Texas Juvenile Probation Commission, Office of the Governor-Criminal Justice Division, Texas Department of Criminal Justice, and others. Local grants include various funds received from Capital Metro and private sources to provide various services to the community.

General Purpose Debt Service Fund – used to accumulate resources for the payment of principal and interest on long-term general obligation bonds and certificates of obligation.

Capital - General Obligation Bonds Fund – used to account for voter approved financial resources specifically designated for the purpose of paying contractual obligations incurred in the construction of public works. Examples of public works include building a courthouse or jail, establishing facilities for serving needy or indigent persons, constructing bridges, and improving and maintaining roads and parks.

Capital - Certificates of Obligation Fund – used to account for Commissioners' Court-approved financial resources specifically designated for the purpose of paying contractual obligations incurred in the construction of public works; the purchase of materials, supplies, equipment, machinery, buildings, rights-of-way and real property; and for the payment of professional services. Examples of public works include construction and equipping of jails and connecting a bridge to a county road.

Capital - Road Bonds and Certificates of Obligation Fund – used to account for both voter approved bonds and Commissioners' Court-approved certificates of obligation, financial resources specifically designated for the purpose of paying contractual obligations incurred in the construction, purchase and maintenance of roads; the purchase of road-related materials, supplies, equipment, and real property; and for the payment of road-related professional services.

The County reports the following non-major governmental funds:

Special Revenue Funds – used to account for revenues derived from specific revenue sources that are legally restricted to finance specific activities.

Capital Projects Funds – used to account for financial resources specifically designated for capital expenditures.

Debt Service Funds – used to account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt for road districts.

Permanent School Fund – used to account for the principal of a trust fund, in which oil royalties are deposited and cannot be expended.

The County reports the following Proprietary and Fiduciary Funds:

Internal Service Funds – used to account for the activities of the County's self-insurance program for general and automobile liability; error and omissions claims and judgments; workers' compensation; employee healthcare services provided to County employees, retirees, and their dependents; and other insurance related expenses. In the government-wide statements, the Internal Service Funds are included in governmental activities.

Agency Funds – used to account for assets held by the County as custodian or agent for individuals and other governmental units such as cash bonds, state revenue fees, Lower Colorado River Authority fees, officials' fee accounts, inmate trust funds, and other similar arrangements.

E. Budgets and Budgetary Accounting

The Commissioners' Court appoints a budget officer who is responsible for preparing a proposed budget. The fiscal year 2009 budget has been prepared according to the Statutory Basis of accounting which is the same accounting method used to prepare the financial statements presented in this report. Budgeted expenditures may not exceed total budgeted revenues as estimated by the County Auditor.

The proposed budget for each fiscal year includes estimated revenues and proposed expenditures (by fund, office/department and object/sub-object) for the General Fund, General Purpose Debt Service Fund, and all special revenue funds with the exception of Grants, CAPSO/DAPSO Fund, Law Enforcement Fund, Jail Commissary Fund, Abandoned Vehicles/Livestock Fund, LEOSE Elected Officials Fund, Unclaimed Property Fund, Gardner House Handicraft Fund, and the Corporations. The Corporations, Road Districts, and the Gardner House Handicraft Fund do not have appropriated budgets approved by the Commissioners' Court. Grants are budgeted based on the grant award and grant fiscal period. The other funds are not appropriated by the Commissioners' Court due to the source and nature of their revenues or the funds received which, by statute, may be spent solely at the discretion of the County Attorney, District Attorney, Sheriff, or Constables. Budgetary control for capital projects is achieved through the certificates of obligation and general obligation bond indenture provisions. The Permanent School Fund, Juvenile Case Manager Fund, and CSCD Equipment Fund do not have an appropriated budget for fiscal year 2009.

Public hearings are conducted to obtain taxpayer comments during the budgetary process. The annual appropriations budget is legally adopted by the Commissioners' Court in the September/October timeframe. There is no difference between the appropriations budget and the Commissioners' Court-approved expenditure budget.

State law provides that the Commissioners' Court "may amend the budget to transfer an amount budgeted for one item to another budgeted item."

The legal level of budgetary control is at the office/department level. The County's elected/appointed officials, executive managers, and department heads may make transfers of appropriations within an office/department as specified in the Commissioners' Court-approved annual budget rules. Transfers of appropriations between offices/departments, as specified in the budget rules, require the specific pre-approval of the Commissioners' Court. A report is generated that demonstrates budgetary compliance at the office/department level and is available to the public.

The Commissioners' Court may adopt a supplemental budget for the limited purpose of spending money from grants or intergovernmental contracts for their intended purpose. During fiscal year 2009, there was $1,093,210 in supplemental budgets adopted by the Commissioners' Court in the General Fund. No fund or office/department exceeded appropriations for fiscal year 2009. All annual appropriations lapse at fiscal year end.

F. Assets, Liabilities and Fund Balance or Net Assets/Equity

Deposits and Investments *(Cash, Pooled Cash, Certificates of Deposit, and Investments)*

Cash refers to amounts in demand deposit accounts. Pooled cash refers to the pooling of cash for investment purposes; therefore, pooled cash includes pooled investments.

State statutes regulate the types of investments the County and the District may purchase. Examples of authorized investments that the County and the District may purchase include the following: (1) U.S. Agencies, (2) U.S. Treasury securities, (3) obligations of the State of Texas or its agencies, (4) obligations that the State of Texas or the U.S. Treasury guarantee, (5) municipal bonds, and (6) commercial paper. Investments are stated at fair value, except for "2a7 like" external investment pools which are reported at amortized cost. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

For the purpose of cash flows, the Internal Service Funds consider pooled cash, certificates of deposit, and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Both the County's and District's investment policies require collateralization with a fair market value equal to at least 102 percent of the County's or the District's funds in excess of $250,000 on deposit in the bank for interest bearing accounts. All non-interest bearing accounts are fully guaranteed by the FDIC.

More information on the County's and the District's deposits and investments can be found in Note 6.

Receivables and Payables

Outstanding balances of lending and borrowing type activities between funds are classified as "due from other funds" and "due to other funds," respectively, on the fund financial statements. Interfund activity has been eliminated for the government-wide financial statements.

All accounts and taxes receivable are shown net of allowances for uncollectible amounts. Accounts receivable allowances are based on historical collection trends. Allowances for taxes receivable and tax-related receivables, such as enforcement fees and penalties and interest, are also based on historical trends by assessment year. The allowance amount is composed of two different calculations: 1) amounts not anticipated to be collected in a timely manner; and 2) amounts that are anticipated never to be collected.

Capital Assets

Travis County and the District define capital assets as assets with an initial, individual cost of at least $5,000 and an estimated useful life of one year or more. All land and land improvements are capitalized, regardless of cost.

Capital assets are included only in the government-wide financial statements unless they are associated with proprietary or fiduciary funds. Purchased or constructed capital assets are recorded at historical or estimated historical value, while donated capital assets are recorded at estimated fair market value at date of donation. The cost of all purchased, constructed or donated assets is depreciated over the estimated useful life of the specific asset group.

The County's capital assets are depreciated by group using the straight-line method over the following estimated useful lives of these groups:

Asset Groups	Years
Buildings*	30
Improvements other than buildings	30
Buildings under capital lease	30
Infrastructure**	10 – 45
Machinery, equipment and other assets**	3 – 10
Leasehold improvements	5
Equipment under capital lease	5

* Certain major buildings are not included in group depreciation, but are depreciated individually over a thirty year original life.

** Denotes multiple groups.

The District records depreciation on the straight-line method over the estimated useful lives of the assets. Estimated useful lives for buildings and improvements are 20 to 50 years and for equipment and furniture are 2 to 20 years.

Maintenance or repair costs that do not add to the value or materially extend the useful life of an asset are expensed rather that capitalized. Major outlays for improvements and capital assets are capitalized during the construction phase.

In the fund financial statements, capital asset acquisitions are reported as expenditures of the current period.

Inventory and Prepaid Items

In most cases, inventories and prepaid items are recorded as expenditures at the time of purchase in the governmental fund financial statements. There are, however, cases where payments are recorded as prepaid items. The Internal Service Funds and General Fund have prepayments for insurance premiums and flexible spending claims. Such amounts are not significant at year end.

Long-term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs and gain/loss on refunding, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable bond premium or discount and deferred loss on refunding, while issuance costs are reported as other assets.

In the fund financial statements, governmental funds recognize bond premiums, discounts and bond issuance costs in the current period. The face value of the debt issued and any premiums received on the debt issuance are reported as “other financing sources” while discounts on the debt issuance are reported as “other financing uses.” All issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Note 8 gives detailed information regarding the County’s long-term debt service and outstanding debt at September 30, 2009.

Deferred Revenues

In the fund financial statements, the County defers all uncollected property taxes (net of estimated uncollectible amounts), unearned grant revenue, and other advance payments. In the Internal Service Funds, premiums collected in advance from employees are deferred until earned.

Arbitrage

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds. Issuing governments must calculate any arbitrage rebate due and remit the amount due at least every five years.

As of September 30, 2009, the County has an estimated arbitrage rebate liability reported on the government-wide financial statements in other long-term debt in the amount of $414,100. Travis County has elected to account for arbitrage liability as a reduction of revenue rather than a claim or judgment. There will be no recognition in the governmental fund financial statements until rebateable amounts are actually due and payable to the federal government.

Compensated Absences

All full-time employees of the County accumulate vacation benefits in varying annual amounts up to a maximum allowable accumulation of 240 hours, with the exception of law enforcement employees who may accumulate unlimited vacation hours. Sick leave

benefits are earned by all full-time employees at a rate of twelve days per year and may be accumulated without limit. In the event of termination, an employee is reimbursed for all accumulated vacation days up to a maximum of 20 days or 160 hours, and for one-half of all accrued sick leave up to a maximum of 30 days or 240 hours. These benefits were approved by the Commissioners' Court, which is the County's governing body, and clearly communicated and reported to employees each pay period on their payroll check/deposit slip and also through the County's intranet website.

All compensated absence benefits are accrued when incurred in the government-wide and proprietary fund financial statements.

For governmental funds, an accrued vacation and sick pay liability is recorded as an expenditure and liability in the respective funds to the extent it has matured. In addition to the liability, a portion of the fund balance in these funds has been designated for disbursement of near-term compensated absence benefits.

The District maintains a paid-time-off plan for absences from work for either illness or vacation. Under the plan, the cost of all compensated absences is accrued at the time the benefits are earned. At the time of termination, any unused paid-time-off benefits may be paid up to a maximum of 240 hours for administrative staff and 280 hours for provider staff.

Transactions Between Funds

Transactions between funds that would be accounted for as revenues, expenditures or expenses if they involved organizations external to the County are accounted for as revenues and expenditures in the funds involved. In the fund financial statements, transactions that constitute reimbursements of a fund for expenditures initially made from it, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and a reduction of the expenditure in the fund that is reimbursed. All legally authorized transfers are treated as transfers in the financial statements. Interfund activity within the primary government's governmental activities has been eliminated in the government-wide financial statements. Note 5 gives an analysis of the County's interfund transactions for fiscal year 2009.

Premium revenues generated by the Internal Service Funds and the corresponding expenses in those funds in the amount of $33,337,540 have been eliminated in the government-wide financial statements.

Net Assets/Fund Balance (reserved, restricted, designated, etc.)

For the government-wide financial statements, restricted net assets represent assets that have externally imposed restrictions by creditors, grantors, contributors, or laws or regulations of other governments. Assets may also be restricted as imposed by law through constitutional provisions or enabling legislation. Invested in capital assets, net of related debt represents capital assets, net of accumulated depreciation and is reduced by outstanding balances for bonds and other debt that is attributed to the acquisition, construction, or improvement of those assets.

For the fund financial statements, reserved fund balances represent those portions of fund equity not available for appropriation or that are legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Generally, resources that are *reserved* in the fund financial statements are broader in scope than resources that are *restricted*. However, in some instances there may be some resources that would be considered restricted in the government-wide financial statements, but not considered reserved in the fund financial statements.

Pension Plans

It is the policy of the County to fund pension costs, which consist of normal cost and amortization of unfunded prior service cost, if any, from funds provided from current operations.

Tobacco Settlement Revenue – Healthcare District

Tobacco settlement revenue is the result of a settlement between various counties and hospital districts in Texas and the tobacco industry for tobacco-related health care cost. The District recognized $2,573,184 associated with the settlement in the year ended September 30, 2009. Settlement revenues for fiscal year 2009 are based on the investment earnings of the tobacco settlement fund as administered by the Comptroller's Office of the State of Texas. The District is unable to estimate the continuance or level of future distributions.

During the year ended September 30, 2009, the District budgeted and recorded its tobacco settlement revenue net of amounts paid to the Daughters of Charity Health Services of Austin (Seton) and to Travis County, which were $1,796,260 and $649,444 respectively. Such amounts represent their respective share of total local healthcare expenditures claimed for the year ended September 30, 2009.

G. New Reporting Standards

The County is currently reviewing the following GASB Statements and has not determined the impact these statements will have on its financial statements:

GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", was issued and is effective for the County beginning in fiscal year 2010. This Statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets and provides authoritative guidance that specifically addresses the nature of these intangible assets.

GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", was issued and is effective for the County beginning in fiscal year 2010. This Statement provides a comprehensive framework for the measurement, recognition, and disclosure of derivative instrument transactions. A key provision in this Statement is that derivative instruments covered in its scope, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, are reported at fair value.

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", was issued and is effective for the County beginning in fiscal year 2011. This statement creates new fund balance classifications that are based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources. This statement also modifies the definitions of various governmental fund types for clarity and consistency.

2. DISAGGREGATION OF RECEIVABLE BALANCES

Receivables at year-end in the government-wide financial statements, including the applicable allowances, are as follows (amounts in thousands):

	Taxes	Accounts *	Interest	Other	Total
Governmental Activities:					
General	$ 26,308	$ 37,172	$ 789	$ -	$ 64,269
Road and Bridge	-	3,611	52	-	3,663
Grants	-	-	70	3,718	3,788
General Purpose Debt Service	3,186	-	19	-	3,205
Capital:					
General Obligation Bonds	-	-	114	-	114
Certificates of Obligation	-	-	197	-	197
Road Bonds and Certificates of Obligation	-	-	453	-	453
Non-major Governmental Funds	22	4,662	162	1,301	6,147
Proprietary Fund	-	-	329	143	472
Total - governmental activities	29,516	45,445	2,185	5,162	82,308
Less:					
Allowance for uncollectibles	(9,949)	(19,859)	-	-	(29,808)
Allowance for long-term collections	(15,159)	(7,396)	-	-	(22,555)
Total - governmental activities, net	$ 4,408	$ 18,190	$ 2,185	$ 5,162	$ 29,945
Amounts not scheduled for collection during the subsequent year	$ 4	$ 15,773	$ -	$ -	$ 15,777

* Includes Receivable from Healthcare District.
Note: Includes blended component units.

Healthcare District

The District's receivables, including the applicable allowances, are comprised of the following as of September 30, 2009:

	Taxes	Due from CommUnityCare	Other	Total
Total	$ 1,371,777	$ 8,322,187	$ 531,002	$ 10,224,966
Less:				
Allowance for uncollectibles	(126,696)	-	-	(126,696)
Allowance for long-term collections	(897,688)	-	-	(897,688)
Total, net	$ 347,393	$ 8,322,187	$ 531,002	$ 9,200,582
Amounts not scheduled for collection during the subsequent year	$ 484,871	$ 4,000,000	$ -	$ 4,484,871

At September 30, 2009, the due from CommUnityCare balance of $8,322,187 is comprised of $4,322,187 in current assets and $4,000,000 in noncurrent assets. At September 30, 2009, the other receivables balance is comprised of $531,002 of accrued interest on investments.

3. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between the *governmental fund balance* on the fund financial statements and *total net assets of governmental activities* on the government-wide financial statements.

The following schedule gives the details of each of the reconciling items.

Governmental fund balance		**$ 288,753,345**
Difference due to capital assets		
Capital assets (excluding Internal Service Funds)	1,930,274,200	
Accumulated depreciation (excluding Internal Service Funds)	(802,455,028)	1,127,819,172
Difference due to receivables and other assets		
Taxes receivable (including penalties and interest)	2,000,000	
Accounts receivable, net of allowances	14,326,403	
Bond issuance costs	3,590,973	19,917,376
Difference due to current liabilities		
Deferred revenue (excluding Internal Service Funds)	2,405,034	
Interest Payable	(2,329,650)	75,384
Difference due to non-current liabilities		
Landfill remediation	(2,555,315)	
Compensated absences (excluding Internal Service Funds)	(21,295,383)	
Debt payable, including arbitrage*	(544,735,389)	(568,586,087)
Difference due to Internal Service Funds		
Net asset balance of Self-Insurance Fund	15,566,874	
Net asset balance of Employee Health Benefit Fund	26,250,539	41,817,413
Government-wide net assets		**$ 909,796,603**

* Net of unamortized premiums, discounts, and loss on refundings.

B. Explanation of differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between the *change in governmental fund balance* on the fund financial statements and *change in total net assets of governmental activities* on the government-wide financial statements.

The following schedule gives the details of each of the reconciling items.

Change in governmental fund balance		**$ (37,791,773)**
Amount by which capital outlay exceeds depreciation expense and other capital related transactions		
Capital outlay[1]	104,248,043	
Depreciation expense (excludes Internal Service Funds)	(72,170,185)	
Land annexed by other governmental entity	(1,705,455)	30,372,403
Revenues that do not provide current financial resources[2]		
Excess of capital asset donated revenue over disposal revenue	33,904,504	
Property tax and penalty and interest revenues that do not provide current financial resources and therefore are not reported in the fund financial statements	(798,146)	
Revenue recognized for charges for services*	(166,868)	
Revenue recognized for miscellaneous revenue* (excludes Internal Service Funds)	(370,442)	
Increase in revenue related to arbitrage adjustment/payment	913,516	33,482,564
* net of allowances		
Long-term debt and related items		
Debt payments (includes capital lease payment)	81,311,625	
Debt issuance (includes premiums)	(65,856,592)	
Amortization of bond premiums	1,864,929	
Deferral of bond issuance costs (amortized over life of debt)	590,341	
Accrued interest expense	1,441,486	
Accretion of capital appreciation bond interest	(470,713)	
Amortization of debt discount	(21,992)	
Amortization of bond issuance costs	(430,290)	
Amortization of loss on refunding bonds	(1,293,111)	17,135,683
Expenses that do not require the use of current financial resources[2] or have not matured		
Landfill liability and other miscellaneous adjustments - non-current	81,491	
Compensated absence adjustment - non-current (excludes Internal Service Funds)	(1,174,735)	(1,093,244)
Internal Service Funds change in net assets		
Self-Insurance Fund	(1,315,948)	
Employee Health Benefit Fund	(831,252)	(2,147,200)
Change in government-wide net assets		**$ 39,958,433**

(1) Capital outlay in the County's governmental funds includes $90,144 of assets that are owned and maintained by other governmental agencies; and a net impact at government-wide of $23,731 for purchase of a building by the General Fund which was owned by a grant fund and already reported on the County's financial statements. The total capital outlay amount of $104,248,043 includes an elimination of ($38,526) for fund statement presentation.

(2) Revenues that do not provide current financial resources do not include the elimination of $153,553 for fund financial statement presentation. Expenses that do not require the use of current financial resources do not include the elimination of ($153,553) for fund financial statement presentation. Also not included is an elimination of $82,028 for an operating lease between the General Fund and a grant fund.

4. AD VALOREM (PROPERTY) TAXES

The County's property tax is levied each October 1 on the assessed value listed as of the prior January 1, the date a lien attaches, for all real and personal property located in the County. The assessment ratio is 100 percent of fair market value for the roll levied October 1. Taxes are due by January 31 following the October 1 statement date and become delinquent on February 1, at which time penalty and interest begin to accrue. Total value for County property on the 2008 tax roll was approximately $95,025,780,199 (net of exemptions) and produced a total levy of $391,782,699, excluding blended component units. Collections on this levy were recognized as revenue in fiscal year 2009 in the governmental fund financial statements.

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to $0.80 per $100 of assessed valuation for general governmental services including payment of principal and interest on general obligation long-term debt and maintenance of roads and bridges. Title 6, Chapters 256.052 and 256.054 of Vernon's Texas Transportation Statutes permits the County to collect an additional $0.15 per $100 assessed valuation for road and bridge purposes and $0.30 per $100 assessed valuation for road and bridge and flood control purposes, respectively. However, for the October 2008 tax roll, all required taxes to be used for general government purposes were levied under Article VIII, Section 9.

At October 1, 2008 (tax levy for fiscal year 2009 revenues) the County tax rate was $0.4122 per $100 valuation, of which $0.0728 was used for payment of long-term debt requirements. The County, therefore, has legal margins of $0.3878, $0.1500 and $0.3000 and could raise up to $368,509,976, $142,538,670 and $285,077,341, respectively, of additional taxes per year from the 2008 tax roll assessed valuation of $95,025,780,199 before the limit is reached.

The appraisal of property within the County is the responsibility of the Travis Central Appraisal District, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value, and is prohibited from applying any assessment ratios. The value of property within the County must be reviewed every three years by the appraisal district unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County continues to set tax rates on county property.

Road Districts

Property tax for the road districts is to be levied each October 1 on the assessed value listed as of the prior January 1 for all property within each road district. The Commissioners' Court will levy and collect taxes within each road district, as required. Debt issued by the road districts is payable from the proceeds of this ad valorem tax to be levied without legal limitation as to rate or amount on all of the taxable property within the road districts. Article III, Section 52 of the State of Texas Constitution, as amended, permits each road district to issue bonds in any amount not to exceed 25 percent of the assessed valuation of the real property of the road district.

As of September 30, 2009, Northwest Travis County Road District No. 3 ("NWTCRD No. 3") is one of two active road districts that are ad valorem tax-supported for repayment of debt. The total value for NWTCRD No. 3 property on the 2008 tax roll was approximately $495,921,175

and produced a total levy of $545,513. At October 1, 2008 (tax levy for fiscal year 2009), the NWTCRD No. 3 tax rate was $0.11 per $100 valuation.

Debt was issued during fiscal year 2008 for the newly created Travis County Bee Cave Road District No. 1 ("TCBCRD No. 1"). Therefore, fiscal year 2009 is the first year ad-valorem taxes were levied and collected for repayment of debt for this new road district. The total value for TCBCRD No. 1 property on the 2008 tax roll was approximately $173,177,303 and produced a total levy of $813,933. At October 1, 2008 (tax levy for fiscal year 2009), the TCBCRD No. 1 tax rate was $0.47 per $100 valuation.

Healthcare District

Property taxes are levied as of October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes and penalties and interest that are ultimately imposed. The assessed value at January 1, 2008, upon which the October 2008 levy was based was $95,576,657,141. The District levied taxes based on a tax rate of $0.0679 per $100 of assessed valuation.

5. INTERFUND TRANSACTIONS

Although all interfund activity within the County is eliminated in the government-wide financial statements, it remains intact in the fund financial statements.

Interfund transfers for the year ended September 30, 2009 were:

	Transfers in:				
	General	Grants	General Purpose Debt Service	Other Governmental	Totals
Transfers out:					
General	$ -	$ 792,858	$ -	$ 10,264,746	$ 11,057,604
Road and Bridge	3,235,352	-	-	-	3,235,352
Grants	7,949	-	-	122,574	130,523
Capital - General Obligation Bonds	-	-	426,261	-	426,261
Other Governmental	198,790	-	-	104,377	303,167
Totals	$ 3,442,091	$ 792,858	$ 426,261	$ 10,491,697	$ 15,152,907

Transfers are used to (1) move revenues from the fund that the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund receivables and payables at September 30, 2009 were:

	Receivable Fund:				
	General	Road and Bridge	General Purpose Debt Service	Internal Service	Totals
Payable Fund:					
General	$ -	$ 281,061	$ -	$ 63,059	$ 344,120
Road & Bridge	-	-	-	5,755	5,755
Grants	2,708,548	-	-	2,083	2,710,631
Capital - General Obligation Bonds	16,481	-	2,661	8	19,150
Capital - Certificates of Obligation	1,766,089	-	-	-	1,766,089
Capital - Road Bonds and Certificates Of Obligation	60,875	-	43,282	51	104,208
Other Governmental	1,211,619	-	-	1,349	1,212,968
Internal Service	-	-	-	77	77
Totals	$ 5,763,612	$ 281,061	$ 45,943	$ 72,382	$ 6,162,998

These balances resulted from the time lag between the dates that interfund services are provided or reimbursable expenditures occur and payments between funds are made. Interfund balances are expected to be repaid within one year from the date of the financial statements and are routine in nature.

6. DEPOSITS AND INVESTMENTS

Deposits

The Commissioners' Court has developed a formal investment policy for the County that is consistent with state statutes. The District has also developed a formal investment policy in the same manner. The County and the District policies state they will use the "prudent investor rule" in investment decisions. The objectives of the County and District policies are to ensure the safety of the principal, maintain adequate liquidity, and yield the highest possible return subject to the first two principles.

While both the County's and District's investment policies require collateralization with a fair market value equal to at least 102 percent of their funds in excess of $250,000, the County's depository agreement with JPMorgan Chase Bank requires collateralization with a fair market value equal to at least 105 percent of County funds in excess of $250,000 on deposit in the bank for interest bearing accounts, and the total amount for non-interest bearing accounts. The District's depository agreement with JPMorgan Chase Bank requires collateralization with a fair market value equal to at least 105 percent of District funds in excess of $250,000 on deposit in the bank for interest bearing accounts. All of the pledged collateral for the County's and the District's demand deposits and time deposits are U.S. Treasury securities or U.S. Government agency securities. The depository agreements state that collateral shall consist of one or more of the following: United States Treasury securities, Federal National Mortgage Association ("FNMA") securities, pools or REMIC CMO's; Federal Farm Credit Bank ("FFCB") securities, Federal Home Loan Bank ("FHLB") agencies, Federal Home Loan Mortgage Corporation ("FHLMC") pools or REMIC CMO's; and Government National Mortgage Association ("GNMA") pools, obligations of states, agencies, counties, cities, and other political subdivisions of any

state that are rated not less than "A" or its equivalent. The REMIC CMO's must not have variable rates or original maturities longer than ten years.

This collateral is held by the Federal Reserve Bank of New York, which in the case of default by JPMorgan Chase will act as agent for Travis County and the District, in a fiduciary account held in the name of JPMorgan Chase and Travis County or the District and pledged to Travis County or the District, as appropriate. During fiscal year 2009, collateral coverage was more than the 102% of the County's bank balances required by policy on all days during the year. However, there was one instance in January 2009 where the District's bank balances were not fully collateralized at all times. As of September 30, 2009, the County's and the District's bank balances in excess of federal depository insurance were fully collateralized.

Deposits, including non-participating interest earning investment contracts, are stated at cost plus accrued interest, if any, and the carrying amounts are displayed on the balance sheet as "Cash", "Certificates of Deposit", or a component of "Pooled Cash". For cash management, the County has pooled cash and certain investments. At year-end, an individual fund may have a negative balance in the pooled cash, in which case the fund reports a "due to" the General Fund. Interest revenue from pooled cash is allocated to participating funds monthly on an average daily balance basis. Deposits of blended component units are stated at cost plus accrued interest, if any, and the carrying amounts are displayed on the balance sheet as "Cash and Pooled Cash".

Investments

The County and the District are authorized to purchase, sell, and invest their funds and funds under their control in accordance with the Texas Public Funds Investment Act, Government Code Chapter 2256 and its subsequent amendments. During the fiscal period, the County's investments consisted of U.S. government securities, U.S. government agency securities, certificates of deposit, participation in three local government investment pools (TexPool, TexasTERM, and TexSTAR), municipal bonds, and a mutual fund. The carrying amount of investments as of September 30, 2009, is displayed on the balance sheet as "Investments" or as a component of "Pooled Cash". During the fiscal period, the District's investments consisted of U.S. government agency securities and participation in three local government investment pools (TexPool, TexasTERM, and TexSTAR).

The County's and District's adoption of GASB Statement No. 31 requires some investments be reported at fair value. TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

TexasTERM is organized in conformity with the Texas Public Funds Investment Act of the Texas Government Code. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board, composed of participants in TexasTERM and other parties who do not participate in the Pool, has responsibility for the overall

management of the Pool, including formulation and implementation of its Investment and Operating Policies. PFM Asset Management LLC ("PFM"), a leading national financial and investment advisory firm, is the investment advisor to the pool. TexasTERM's TexasDAILY portfolio maintains a Net Asset Value of approximately $1 per share and is a Rule 2a7-like pool.

TexSTAR is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, of the Texas Government Code. The Pool is governed by a five-member board of directors composed of three participant members, one representative from J.P. Morgan Investment Management Inc. ("JPMIM"), and one representative from First Southwest Asset Management to provide for the joint investment of participants' public funds. JPMIM serves as investment manager to TexSTAR while First Southwest Asset Management provides administrative services, participant support, and marketing services. TexSTAR, a Rule 2a7-like pool, reports its investments using amortized cost rather than market value. TexSTAR maintains a Net Asset Value of approximately $1 per share.

TexPool, TexasTERM, and TexSTAR are rated AAAm by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's for review. TexPool is also required to send portfolio information to the office of the State Comptroller of Public Accounts.

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

Investment at September 30, 2009	Fair Value	Weighted Average Maturity (Years)
Certificates of Deposit	$ 20,673,597	N/A
Government Agencies	188,890,225	1.06
Government Treasuries	52,715,485	1.09
Mutual Funds	37,464	0.00
Municipal Bonds	799,560	1.36
Local Government Investment Pools	194,938,518	0.00
Total fair value	$ 458,054,849	
Portfolio weighted average maturity		0.59

Note: Cash and pooled cash, investments, and certificates of deposit for County funds at September 30, 2009 total $475,547,167. The total fair value amount of $458,054,849 excludes cash of $17,492,318.

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

Investment at September 30, 2009	Fair Value	Weighted Average Maturity (Days)
Local Government Investment Pools	$ 57,304,703	1
U. S. Government Agencies	50,475,640	277
Certificate of Deposit	200,000	155
Total fair value	$ 107,980,343	
Portfolio weighted average maturity		129

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 547 days or less. The District manages its exposure to declines in

fair values by limiting the weighted average maturity of its investment portfolio to one year or less. For the County, individual security types are limited as well, with the longest permitted maturity of seven years for government treasuries. For the District, individual security types are limited, with the longest permitted maturity of three years for government treasuries and government agencies.

Credit Risk. State law limits investment in municipal bonds to at least an A rating or its equivalent by a nationally recognized investment rating firm. However, the County and the District require Aa2 by Moody's or AA by Standard & Poor's. For commercial paper, state law limits investments to a rating not less than A-1 or P-1 by at least two nationally recognized credit rating agencies. The County and the District's Investment Policies limit commercial paper to a rating not less than A-1 by Standard and Poor's and P-1 by Moody's Investors Service. The County and the District do not have credit limits on government agency securities. The County's and District's investments in government agencies carry the implicit guarantee of the U.S. government. The County's and District's Investment Policies require that certificates of deposit be either federally insured or collateralized.

Travis County Investment at September 30, 2009	Standard & Poor's Rating
Certificates of Deposit	N/A
Federal National Mortgage Association("Fannie Mae")	AAA
Federal Home Loan Mortgage Corporation("Freddie Mac")*	-
Federal Home Loan Bank	AAA
Federal Farm Credit Bureau	AAA
Vanguard Target Retirement 2020 Fund	AAA
Municipal Bonds**	-
Local Government Investment Pools	AAAm
U.S. Treasuries	AAA

*One security in the Freddie Mac portfolio is not rated by Standard & Poor's, but is rated Aaa by Moody's
**This security is not rated by Standard & Poor's, but is rated Aa2 by Moody's.

Travis County Healthcare District Investment at September 30, 2009	Standard & Poor's Rating
Fannie Mae	AAA
Freddie Mac*	-
Federal Home Loan Bank	AAA
Federal Farm Credit Bureau	AAA
Local Government Investment Pools	AAAm

*One security in the Freddie Mac portfolio is not rated by Standard & Poor's, but is rated Aaa by Moody's

Concentration of Credit Risk. The concentration of credit risk is the risk of loss attributable to the magnitude of a government's investment in a single issuer. The County's Investment Policy limits the percentage of the combined portfolios for each type of eligible investment to reduce the risk of principal loss.

Travis County

Investment at September 30, 2009	% of Portfolio	Portfolio Limit
Certificates of Deposit	5%	50%
U.S. Government Agencies	41%	75%

Information regarding investments in any one issuer that represents five percent or more of the County's total investments must be disclosed under GASB Statement No. 40, excluding investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, and investments in external investment pools. At September 30, 2009, the County's investments which require disclosure are as follows:

Travis County

Issuer	Fair Value	% of Portfolio
Fannie Mae	$ 59,292,950	13%
Freddie Mac	51,757,990	11%
Federal Home Loan Bank	63,522,385	14%

The District's Investment Policy limits the percentage of the combined portfolios for each type of eligible investment to reduce the risk of principal loss.

Travis County Healthcare District

Investment at September 30, 2009	% of Portfolio	Portfolio Limit
TexPool	20%	60%
Other Local Government Investment Pools	33%	60%
U.S. Government Agencies	47%	75%

Information regarding investments in any one issuer that represents five percent or more of the District's total investments must be disclosed under GASB Statement No. 40, excluding investments issued or explicitly guaranteed by the U.S. government. At September 30, 2009, the District's investments which require disclosure are as follows:

Travis County Healthcare District

Issuer	Fair Value	% of Portfolio
Fannie Mae	$ 18,562,500	17%
Freddie Mac	12,626,880	12%
Federal Home Loan Bank	19,286,260	18%

7. CAPITAL ASSETS

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

Governmental Activities	Beginning Balance	Increases	Reclassifications and Adjustments	(Decreases)	Ending Balance
Capital assets not being depreciated:					
Land and land improvements	$ 117,344,358	$ 40,895,308	$ 2,787,700	$ -	$ 161,027,366
Land infrastructure	59,726,464	2,433,524	2,429,262	(1,705,455)	62,883,795
Construction in progress	118,139,685	46,714,317	(31,557,176)	-	133,296,826
Total capital assets not being depreciated	295,210,507	90,043,149	(26,340,214)	(1,705,455)	357,207,987
Capital assets being depreciated:					
Property, plant and equipment:					
Buildings	309,787,144	3,561,994	11,660,992	-	325,010,130
Improvements other than buildings	56,371,861	1,534,571	-	-	57,906,432
Machinery and equipment	97,882,614	9,102,348	-	(3,047,953)	103,937,009
Assets under capital lease	2,191,294	-	(2,191,294)	-	-
Leasehold improvements	114,733	12,363	-	-	127,096
Infrastructure	1,037,131,797	33,765,331	16,870,516	(1,333,462)	1,086,434,182
Total capital assets being depreciated	1,503,479,443	47,976,607	26,340,214	(4,381,415)	1,573,414,849
Less accumulated depreciation:					
Property, plant and equipment:					
Buildings	(92,774,342)	(8,961,907)	-	-	(101,736,249)
Improvements other than buildings	(10,348,890)	(1,527,441)	-	-	(11,876,331)
Machinery and equipment	(64,697,020)	(7,976,971)	-	2,876,561	(69,797,430)
Assets under capital lease	(624,401)	624,401	-	-	-
Leasehold improvements	(86,487)	(8,761)	-	-	(95,248)
Infrastructure	(566,025,583)	(54,341,645)	-	1,333,460	(619,033,768)
Total accumulated depreciation	(734,556,723)	(72,192,324)	-	4,210,021	(802,539,026)
Total capital assets being depreciated, net	768,922,720	(24,215,717)	26,340,214	(171,394)	770,875,823
Total capital assets, net	$ 1,064,133,227	$ 65,827,432	$ -	$ (1,876,849)	$ 1,128,083,810

Note: Decreases include retirements and other dispositions.

Depreciation expense in fiscal year 2009 was charged to functions/programs of the primary government as follows:

Governmental Activities	Depreciation Expense
General government	$ 2,789,269
Justice system	2,647,663
Public safety	2,554,990
Corrections and rehabilitation	4,005,033
Health and human services	1,739,581
Infrastructure and environmental services	56,218,181
Community and ecomonic development	2,237,607
Total depreciation expense	$ 72,192,324

Construction in progress consists of the following at September 30, 2009:

Description	Amount
Buildings (various projects)	$ 183,439
Del Valle Wellness Clinic	206,358
Reimers Park	974,891
Land infrastructure	9,589,327
Infrastructure	55,899,126
Travis County Correctional Complex Expansion	66,443,685
Total construction in progress	$ 133,296,826

As of September 30, 2009, the County has $56,122,869 in outstanding commitments, which are funded by grants for $13,453, by debt proceeds for $30,677,038, and by other sources for $25,432,378.

Healthcare District

The District's capital assets are comprised of the following as of September 30, 2009:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Capital assets not being depreciated:				
Land	$ 8,497,335	$ 1,847,789	$ -	$ 10,345,124
Construction in progress	117,291	281,038	-	398,329
Total capital assets not being depreciated	8,614,626	2,128,827	-	10,743,453
Capital assets being depreciated:				
Buildings and improvements	90,052,494	1,125,383	-	91,177,877
Equipment and furniture	462,426	1,988,651	-	2,451,077
Total capital assets being depreciated	90,514,920	3,114,034	-	93,628,954
Less accumulated depreciation:				
Buildings and improvements	(7,298,172)	(1,862,482)	-	(9,160,654)
Equipment and furniture	(267,806)	(207,022)	-	(474,828)
Total accumulated depreciation	(7,565,978)	(2,069,504)	-	(9,635,482)
Total capital assets being depreciated, net	82,948,942	1,044,530	-	83,993,472
Total capital assets, net	$ 91,563,568	$ 3,173,357	$ -	$ 94,736,925

8. LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County, including blended component units, for the year ended September 30, 2009.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Debt payable:					
General obligation bonds	$ 432,840,286	$ 46,060,713	$ (57,852,432)	$ 421,048,567	$ 29,840,000
Certificates of obligation	124,215,000	17,730,000	(22,640,000)	119,305,000	17,220,000
	557,055,286	63,790,713	(80,492,432)	540,353,567	47,060,000
Less deferred amounts:					
Loss on refundings	(6,310,168)	(743,895)	1,293,111	(5,760,952)	-
Add:					
Unamortized discounts	(173,898)	-	21,992	(151,906)	-
Unamortized premiums	9,208,917	2,536,592	(1,864,929)	9,880,580	-
Total debt payable	559,780,137	65,583,410	(81,042,258)	544,321,289	47,060,000
Capital leases	648,945	-	(648,945)	-	-
Claims and judgments	16,880,931	39,197,957	(40,557,400)	15,521,488	11,346,239
Compensated absences	26,757,718	27,444,417	(25,837,496)	28,364,639	13,939,731
Other long-term liabilities:					
Arbitrage	1,327,616	-	(913,516)	414,100	168,625
Landfill post-closure care	2,601,352	-	(46,037)	2,555,315	150,315
Total long-term liabilities	$ 607,996,699	$ 132,225,784	$ (149,045,652)	$ 591,176,831	$ 72,664,910

(1) Additions to General Obligation Bonds include debt issuance and $470,713 for accretion of interest on capital appreciation bonds.

At September 30, 2009, $13,608,314 was available in the debt service funds (including blended component units in the amount of $666,527) to service the long-term debt requirements. The general obligation debt payable in the government-wide financial statements includes cumulative accretion of interest on capital appreciation bonds in the amount of $208,580. The unaccreted interest on the capital appreciation bonds is $755,134.

The Internal Service Funds predominantly serve the governmental funds. Accordingly, long-term liabilities, including claims and judgments and compensated absences, reported in those funds are included as part of the above totals for governmental activities. At year end, $129,552 of the Internal Service Funds compensated absences was included in the above amounts. As they relate to the governmental funds, the liabilities for arbitrage and landfill post-closure care are typically liquidated by capital projects funds; and liabilities for compensated absences are typically liquidated by the General Fund and special revenue funds.

Long-Term Debt

Long-term debt of the County consists of various issues of general obligation bonds and certificates of obligation. General obligation bonds require voter approval at a public election before issuance, while certificates of obligation are issued upon the vote of the Commissioners'

Court. General obligation bonds and certificates of obligation are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes.

Issue	Original Balance	Interest Rate Range (%)	Maturity Dates		Outstanding Balance
General Obligation Bonds					
Unlimited Tax Road Bonds					
Series 2000	$ 9,255,000	5.20 - 7.20	2001 - 2020		$ 915,000
Series 2001	5,630,000	4.63 - 5.00	2002 - 2021		2,475,000
Series 2002	14,000,000	4.70 - 5.50	2003 - 2022		5,145,000
Series 2002-A	100,000,000	2.25 - 5.13	2003 - 2022		23,395,000
Series 2003	31,660,000	3.00 - 5.00	2004 - 2023		22,960,000
Series 2004	7,830,000	3.38 - 4.38	2005 - 2024		6,660,000
Series 2005	1,150,000	3.75 - 4.38	2006 - 2025		990,000
Series 2006	16,110,000	4.00 - 5.00	2007 - 2026		14,920,000
Series 2007	35,725,000	4.00 - 4.50	2008 - 2027		34,115,000
Series 2008	23,230,000	3.50 - 4.50	2009 - 2028		23,045,000
Series 2008 (TCBCRD No. 1)	14,725,000	4.00 - 5.88	2009 - 2032		14,375,000
Series 2009	6,980,000	3.00 - 4.00	2010 - 2029		6,980,000
Limited Tax Permanent Improvement Bonds					
Series 2000	725,000	5.30 - 7.25	2002 - 2020		35,000
Series 2002	13,000,000	4.70 - 5.13	2003 - 2022		10,070,000
Series 2003	4,335,000	2.70 - 4.70	2004 - 2023		2,935,000
Series 2004	4,090,000	3.30 - 4.30	2005 - 2024		3,480,000
Series 2005	3,940,000	3.25 - 4.25	2006 - 2025		3,390,000
Series 2006	44,010,000	4.00 - 5.00	2007 - 2026		40,760,000
Series 2007	21,005,000	4.00 - 5.00	2008 - 2027		20,060,000
Series 2008	3,795,000	4.00 - 4.38	2009 - 2028		3,775,000
Series 2009	6,705,000	3.00 - 4.00	2010 - 2029		6,705,000
Limited Tax Refunding Bonds					
Series 2004	33,455,000	2.50 - 5.00	2005 - 2020		31,135,000
Series 2005	30,745,000	3.50 - 5.50	2008 - 2016		27,355,000
Series 2005-A	9,155,000	3.50 - 5.00	2006 - 2011		4,225,000
Series 2009	31,905,000	2.00 - 5.00	2010 - 2019		31,905,000
Unlimited Tax Refunding Bonds					
Series 2005	53,670,000	3.50 - 5.50	2008 - 2022		53,220,000
Series 2005 (NWTCRD No. 3)	4,765,000	3.00 - 4.00	2005 - 2014		2,780,000
Series 2006	23,470,000	3.65 - 4.38	2007 - 2022		22,720,000
Capital Appreciation Bonds					
Principal		* 4.25	2016 - 2020	$ 314,987	
Accretion of Interest				208,580	
CAB Series Maturities				-	523,567
	555,065,000				421,048,567
Certificates of Obligation					
Limited Tax					
Series 2000	14,800,000	5.10 - 7.10	2001 - 2020		570,000
Series 2001	27,300,000	4.00 - 4.90	2002 - 2021		4,310,000
Series 2003	23,325,000	3.00 - 5.00	2004 - 2023		11,485,000
Series 2005	12,400,000	2.75 - 3.00	2006 - 2010		2,630,000
Series 2006	23,925,000	4.00 - 4.40	2007 - 2026		16,525,000
Series 2007	26,705,000	4.00 - 4.40	2008 - 2027		21,595,000
Series 2007-A	24,500,000	4.00 - 5.00	2009 - 2028		23,735,000
Series 2008	23,175,000	3.25 - 4.25	2009 - 2028		20,725,000
Series 2009	17,730,000	2.00 - 2.38	2010 - 2014		17,730,000
	193,860,000				119,305,000
Total Bonds and Certificates of Obligation Payable	$ 748,925,000				$ 540,353,567

* effective interest rate

Note: This chart includes blended component units.

Debt Service Requirements:

The annual debt service requirements for all general obligation bonds and certificates of obligation outstanding at September 30, 2009, including blended component units, are as follows:

	General Obligation Bonds		Certificates of Obligation		
Maturity	Principal	Interest	Principal	Interest	Total
2010	$ 29,840,000	$ 18,947,163	$ 17,220,000	$ 4,365,459	$ 70,372,622
2011	29,300,000	17,304,467	14,580,000	3,686,575	64,871,042
2012	28,265,000	16,019,299	12,550,000	3,221,768	60,056,067
2013	27,740,000	14,715,686	10,140,000	2,857,074	55,452,760
2014	28,265,000	13,408,451	7,340,000	2,594,051	51,607,502
2015-2019	142,037,527	48,388,206	20,470,000	10,374,766	221,270,499
2020-2024	94,806,040	19,280,354	22,580,000	5,565,642	142,232,036
2025-2029	37,795,000	4,025,185	14,425,000	1,153,067	57,398,252
2030-2032	3,000,000	358,376	-	-	3,358,376
	$ 421,048,567	$ 152,447,187	$ 119,305,000	$ 33,818,402	$ 726,619,156

Defeased Debt:

In prior years, the County has issued refunding bonds to advance refund certain general obligation bonds and certificates of obligation. The proceeds of the refunding bonds were deposited in an irrevocable trust with an escrow agent. The funds were used to purchase government securities, which will provide for all future debt service requirements.

On September 30, 2009 defeased bonds remaining unredeemed or unmatured from the 1986, 2004, 2005, and 2006 refunding issuances amounted to $5,310, $5,545,000, $44,170,000, and $23,785,000, respectively.

In September 1994, Southwest Travis County Road District No. 1 (“SWTCRD No. 1”) issued, delivered, and exchanged Special Assessment Refunding bonds for its previously issued Unlimited Tax Refunding bonds, Series 1990. Except for $10,000 of unredeemed coupon bonds from the original 1985 issuance, all debt of SWTCRD No. 1 has been defeased, redeemed, or matured.

Refunding Debt:

In July 2009, the County issued Limited Tax Refunding Bonds, Series 2009 in the amount of $31,905,000. Proceeds from the sale were used to provide monies to current refund previously issued Limited Tax bonds. The County realized an economic gain of $1,818,635 on a savings of $2,109,244.

New Debt:

In June 2009, the County issued $6,980,000 in Unlimited Tax Road Bonds, Series 2009. This issuance is part of the $65.2 million authorization approved on November 8, 2005. These bonds carry interest rates ranging from 3.00 percent to 4.00 percent. The road bonds mature in varying amounts in each of the years 2010 to 2029.

The County also issued $6,705,000 of Limited Tax Permanent Improvement Bonds, Series 2009. This issuance is part of the $85.7 million authorization approved on November 8, 2005. These bonds carry interest rates ranging from 3.00 percent to 4.00 percent and mature in varying amounts in each of the years 2010 to 2029.

In addition to the bonds, the County also issued $17,730,000 in Limited Tax Certificates of Obligation, Series 2009. The proceeds are to be used for the following:

1. $5,466,197 for authorized capital project needs for the County for fiscal year 2009;
2. $5,275,000 for Road Projects;
3. $2,921,060 for new/replacement vehicles;
4. $3,977,249 for building construction and renovation;
5. $90,494 for cost of issuance.

The certificates, bearing an interest rate ranging from 2.00 percent to 2.38 percent, will mature in varying amounts in each of the years 2010 to 2014.

Future Borrowing:

In a county-wide bond election held on November 7, 2000 ("2000 Election"), the electorate authorized the County to issue an additional $28,000,000 of unlimited tax road bonds. Of the total of the County's $27,300,000 Certificates of Obligation, Series 2001 ("Series 2001 Certificates"), $4,000,000 was issued for road building purposes in-lieu-of a like amount of road bonds authorized by the 2000 Election. The County agreed and covenanted that it would not issue a like amount of the voter authorized road bonds, thereby leaving $24,000,000 of the road bonds authorized by the 2000 Election remaining to be issued in the future and unencumbered by such "in-lieu-of" covenants. In 2002, $22,000,000 of unlimited tax road bonds was issued as part of Series 2002-A pursuant to the 2000 Election, thereby leaving $2,000,000 of the road bonds authorized by the 2000 Election to be issued in the future.

In a county-wide bond election held on November 6, 2001 ("2001 Election"), the electorate authorized the County to issue an additional $156,355,000 of unlimited tax road bonds of which $89,330,000 was issued in 2002, $31,660,000 in 2003, $7,830,000 in 2004, $1,150,000 in 2005, $3,345,000 in 2006, $19,900,000 in 2007, and $950,000 in 2008, thereby leaving $2,190,000 to be issued in the future. Also authorized by the electorate in the 2001 Election were $28,600,000 limited tax permanent improvement bonds for County parks, of which $13,000,000 was issued in 2002, $4,335,000 in 2003, $4,090,000 in 2004, $3,940,000 in 2005, and $3,035,000 in 2006, thereby leaving $200,000 to be issued in the future.

In a county-wide bond election held on November 1, 2005 ("2005 Election"), the electorate authorized the County to issue an additional $65,225,000 of unlimited tax road bonds of which $12,765,000 was issued in 2006, $15,825,000 in 2007, $22,280,000 in 2008, and $6,980,000 in 2009, thereby leaving $7,375,000 to be issued in the future. Also authorized by the electorate in the 2005 Election were $85,650,000 limited tax permanent improvement bonds for County parks and jail facilities, of which $40,975,000 was issued in 2006, $21,005,000 in 2007, $3,795,000 in 2008, and $6,705,000 in 2009, thereby leaving $13,170,000 to be issued in the future.

Other Debt

Capital Leases:

In May 2009, Travis County purchased a building, along with improvements and fixtures, by exercising the Purchase Option of a capital lease that was to expire in 2012. The source of funds used for this purchase was from Limited Tax Certificates of Obligation, Series 2009.

Landfill Remediation:

State and federal laws and regulations require the County to place final covers on its landfill sites when waste acceptance has stopped and to perform certain maintenance and monitoring functions after closure. All County landfills have reached 100 percent capacity and are no longer accepting waste. The County has estimated the current cost of post-closure care to be $2,582,224. Of this amount, $26,909 is recorded as a current liability in the fund financial statements, including $23,253 in agency funds, with the remainder in noncurrent liabilities in the government-wide financial statements. The nature of the cost estimates includes ground water monitoring, annual maintenance, and development of a permanent leachate treatment/disposal system. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. There are currently no assets restricted for payment of landfill costs. Future costs may be covered by the County's various general revenue sources, statutorily allowed debt issuances, or both.

9. CONDUIT DEBT OBLIGATIONS

From time to time the Corporations established by Travis County have issued conduit debt in the name of the Corporations to provide financial assistance to private sector entities for various purposes of public interest. The obligation for repayment of the debt rests with the private party benefiting from the proceeds of such debt. Neither the County nor the Corporations are obligated in any manner for repayment of the debt. Accordingly, the borrowings are not reported as liabilities in the accompanying financial statements. These obligations typically include private entities providing credit enhancements collateralized by underlying assets.

The estimated amount of conduit debt outstanding at September 30, 2009 is as follows:

Travis County Housing Finance Corporation	$	191,687,572
Travis County Health Facilities Development Corporation		487,375,000
Capital Industrial Development Corporation		9,430,000
Total	$	688,492,572

10. OPERATING LEASES

Travis County is committed under various leases for buildings and office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended September 30, 2009 amounted to $811,897. Future minimum lease payments for these leases are as follows:

Fiscal Year	Future Minimum Lease Payments	
2010	$	755,723
2011		673,564
2012		280,504
2013		137,240
2014		70,047
2015-2019		157,751
2020-2024		152,245
2025-2029		152,241
2030-2034		152,241
2035-2039		60,896
Total	$	2,592,452

Healthcare District

The District leases a clinic facility and other equipment under noncancelable long-term leases that expire at various dates through January 2013. The clinic facility lease requires additional payments for common area maintenance and real estate taxes. Rent expense for the year ended September 30, 2009 was $82,415. Future minimum rental payments as of September 30, 2009 are as follows:

Fiscal Year	Future Minimum Lease Payments	
2010	$	51,426
2011		51,426
2012		48,078
2013		16,026
Total	$	166,956

11. RETIREMENT PLAN

Plan Description

Travis County provides retirement, disability, and death benefits for all of its non-temporary employees through a nontraditional defined benefit pension plan in the Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS issues an aggregated comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034, and online at www.tcdrs.org.

The plan provisions are adopted by the governing body of each employer within the options available in the state statutes (TCDRS Act) governing TCDRS. Members can retire at age sixty and above with at least eight years of service; with 30 years of service regardless of age; or when the sum of their age and years of service equals seventy-five or more. Generally, members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Additionally, members with prior service at certain qualifying organizations may also be able to use that service time to qualify for benefits. Members who withdraw their personal contributions upon termination forfeit pension benefits provided by their employer. Cost-of-living adjustments ("COLA") are provided at the discretion of the Commissioners' Court.

Benefit amounts are determined by the sum of the employee's accumulated contributions with interest (personal account balance) and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the expected benefits can 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 personal account balance and the employer-financed monetary credits to a monthly annuity using the actuarial equivalent as prescribed by the TCDRS Act.

Funding Policy

The County has elected the annually determined contribution rate plan provisions of the TCDRS Act. Under the TCDRS Act, the County has the option of selecting the plan benefits to provide in the future, while at the same time considering the level of the employer contribution rate required to adequately finance the plan. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of those employees. The contribution rate of the employer is actuarially determined annually on a calendar year basis using the entry age actuarial cost method. The rate consists of a normal cost contribution rate plus the rate required to amortize the unfunded actuarial accrued liability over the plan's amortization period. The Board of Trustees adopted a current policy of a 20-year closed amortization period; however, the period for amortizing increases or decreases in the UAAL due to elected plan changes effective after January 1, 2009 will remain at a closed 15-year period. The actuarially determined contribution rates for calendar years 2009, 2008, and 2007 are 10.29%, 10.05% and 10.71%, respectively. However, for calendar years 2009 and 2008, as an alternative to adopting the actuarially determined contribution rate, the Commissioners' Court elected to continue using the County's calendar year 2007 contribution rate of 10.71%. The required contribution rate payable by the employee members for calendar year 2009 was 7.00% as

adopted by the Commissioners' Court. Both the employee contribution rate and the employer contribution rate may be changed by Commissioners' Court within the options available in the TCDRS Act. The TCDRS Act states that the County's contribution rate may not exceed 11 percent of payroll unless the Commissioners' Court elects to waive this limitation.

Annual Pension Cost

For fiscal year 2009, the County's annual pension cost for the TCDRS plan was equal to the actual contributions of $26,255,207. Each annual required contribution was actuarially determined as a percentage of the covered payroll of the participating employees, and was in compliance with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employees,* parameters based on the actuarial valuations as of December 31, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/2006	12/31/2007	12/31/2008
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period[1]	10.2	11.1	20
Asset valuation method	*SAF: 10-yr smoothed value **ESF: Fund value	*SAF: 10-yr smoothed value **ESF: Fund value	*SAF: 10-yr smoothed value **ESF: Fund value
Actuarial Assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

* The Subdivision Accumulation Fund (SAF) contains an account for each participating employer to fund retirement benefits.

**The Employee Savings Fund (ESF) contains an account for each member employee.

(1) Effective with the December 31, 2006 valuation, the TCDRS Board of Trustees adopted the change from a 20-year open amortization period to a 15-year closed amortization period. Asset losses were recognized over ten years, and the UAAL, including recognized asset losses, was amortized over 15 years.

Due to the extraordinary decrease in the market in 2008, the Board adopted to amortize the outstanding December 31, 2008 UAAL over a closed 20-year period. Yearly actuarial asset gains or losses have always been and will continue to be recognized over ten years, but the yearly actuarial gains or losses affecting the UAAL, including recognized asset gains or losses, will be amortized over a closed 20-year period. Any increase or decrease in the UAAL due to a change in benefits will continue to be amortized over a closed 15-year period.

Trend Information
For the Retirement Plan for the Employees of Travis County

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/2007	$ 21,572,793	100%	$0
9/30/2008	$ 24,454,831	100%	$0
9/30/2009	$ 26,255,207	100%	$0

Schedule of Funding Progress for the Retirement Plan*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2006	532,746,943	579,159,775	46,412,832	91.99%	194,098,827	23.91%
12/31/2007[1]	589,685,058	642,103,627	52,418,569	91.84%	209,422,165	25.03%
12/31/2008[1]	603,485,099	709,057,461	105,572,362	85.11%[2]	233,223,491	45.27%

(1) The AAL and UAAL have been adjusted to reflect a 3.0 percent cost of living adjustment that was approved during the budget process and is reflected in supplementary information provided by TCDRS.

(2) Public pension funds across the U.S. and around the world were significantly affected by the extraordinary events in the worldwide financial markets in 2008. TCDRS was no exception, as its portfolio return and plan net assets value decreased significantly. As a result, member employers' asset values were negatively affected causing significant decreases in funded ratios.

* In accordance with GASB Statement No. 50, this schedule is also presented in the required supplementary information section.

12. POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

Retired County employees and their dependents are eligible under certain conditions to elect continued coverage under the County's healthcare program upon retirement. The County currently contributes to the premium charged for such benefits for certain retirees. The County is self-insured for participating retirees and their dependents and claims are paid from current operating funds as incurred. Historically, the decision to provide health benefits, and the level of subsidy for employees and retirees, has been made annually consistent with Chapter 17 of the County Code, which provides that the Travis County Employee Health Benefit Fund may be altered from time to time or terminated by the County.

Funding Policy

The Commissioners' Court, as the governing body of the County, approves Other Postemployment Benefits ("OPEB") on a year-to-year basis during the annual budget process and has not created a constitutionally valid obligation for OPEB beyond fiscal year 2010. While retirees have statutory authority to purchase continuing healthcare on the County employee healthcare plan, the County is under no legal obligation to pay or otherwise subsidize retiree premiums. To be eligible for this benefit in years where the benefit is provided, one must be a County retiree or dependent of a County retiree. As of September 30, 2009, there are 1,012 retirees and their beneficiaries; however based on the County's Substantive Plan only 503 retirees qualified for the fiscal year 2009 Plan.

The County is self-insured for employee and retiree healthcare. During fiscal year 2009, the County incurred $4,614,600 in retiree health insurance claims which includes actuarially determined claims incurred but not yet reported ("IBNR") but does not include the administrative expenses associated with those claims of approximately $469,239. Retiree contributions for fiscal year 2009 totaled $865,085, and the County paid the remaining amount of the claims, which are paid from current operating funds.

	FY 2009
Total claims cost	$ 4,614,600
Total claims administration cost	469,239
Less: retiree contribution to total claims cost	(865,085)
County contribution	$ 4,218,754

Annual OPEB Cost and Net OPEB Obligation

The projected cost for the OPEB plan adopted for retirees for fiscal year 2010 is $4,960,000 and has been reported as a liability as of September 30, 2009 to reflect the decision made by Commissioners' Court, which required an additional expense to be recognized over prior

year of $100,000. This additional expense of $100,000 is the cost associated with the County's Substantive Plan for OPEB and is in addition to the County's contribution of $4,218,754. The following tables show the elements of the County's annual OPEB cost in accordance with the County's Substantive Plan:

	FY 2009
OPEB cost estimate - beginning of year	$ 4,860,000
Adjustment of OPEB expense	(641,246)
County contribution	(4,218,754)
Annual OPEB cost (expense) incurred	4,960,000
OPEB cost accrued	(4,960,000)
Net OPEB obligation - end of year	$ -

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/08	$ 4,860,000	100%	$0
9/30/09	$ 4,960,000	100%	$0

Methods and Assumptions

On June 15, 2007, Chapter 2264 became effective and affects the financial reporting and accounting for the State of Texas and its political subdivisions, including the County, and contains provisions directly affecting the reporting of OPEB. Projections of benefits for financial reporting purposes are based on the County's Substantive Plan as defined by Chapter 2264 and include the types of benefits that the Commissioners' Court has approved for the fiscal year. Travis County's Substantive Plan is the plan approved by the Commissioners' Court according to the laws and Constitution of the State of Texas.

Annual OPEB Plan

Since 1991, the County has included communications both in information provided to employees and in the previously issued annual financial statements which specifically state that the decision to provide funding, if any, for OPEB is made on an annual basis by the Commissioners' Court. The Chapter 2264 presentation is consistent with prior County financial statements presented according to generally accepted accounting principles for those years audited. County financial statements have consistently acknowledged an annual OPEB plan in each year that the Commissioners' Court adopted a plan, which may vary from year to year. Additionally, the County does not participate in any collective bargaining agreements which would impose obligations for postemployment healthcare benefits. The County has concluded that under Texas law, it has no legally enforceable obligation beyond the 2010 fiscal year.

Additional information on the County's Postemployment Benefits Other Than Pension Benefits including legislative changes can be found in Note 1 of the Notes to the Financial Statements.

13. SELF-INSURANCE

From October 1, 1994 to September 30, 2001, the County purchased insurance for employee accident and health claims. On October 1, 2001, the County began financing employee health through risk retention (self-insurance) for employee and retiree health care coverage, which are reported in an internal service fund, the Travis County Hospital and Insurance Fund-County Employees. On August 16, 2005 the Commissioners' Court dissolved the Travis County Hospital and Insurance Fund-County Employees and transferred all assets, liabilities, and claims to the newly formed Employee Health Benefit Fund effective October 1, 2005. The new fund operates under Texas Local Government Code Annotated, Chapter 157.101. The fund charges premiums to other funds for servicing and payment of claims. The fund also charges employee dependents and retirees a premium for their participation in the health plan.

Risk management activities, other than employee health, are also reported in an internal service fund, the Travis County Self-Insurance Fund. The County has financed its risk of loss through risk retention (self-insurance) for general liability, automobile liability, error and omissions claims and judgments, and workers' compensation since January 1, 1989. The fund charges premiums to other funds for servicing and payment of claims.

The County purchases insurance coverage for aviation damage and liability, public dishonesty, and property damage. Insurance coverage is purchased for excess workers' compensation, and the retention (deductible) is $300,000 per occurrence. Additionally, stop-loss insurance is carried on employee health, and the annual stop-loss retention is $175,000. If an individual claim exceeds $175,000 or if aggregate claims in a month exceed approximately $4.0 million, the carrier pays the excess. There were 9 claims that exceeded the individual stop-loss retention of $175,000 in fiscal year 2009. However, there was no month during the fiscal year in which settled claims exceeded the aggregate stop-loss retention of $4.0 million. Settlements have not exceeded insurance coverage in any of the past three fiscal years in the Employee Health Benefit Fund or the Self-Insurance Fund. There have been no significant reductions in coverages from the prior year. The unrestricted portion of net assets for the Employee Health Benefit Fund and the Self-Insurance Fund at September 30, 2009 in the amount of $41,552,775 has been designated by management for catastrophic losses.

A liability is accrued and reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims incurred but not yet reported. The process to estimate these liabilities is based on past claims experience and is actuarially determined. The estimated outstanding losses include unpaid losses only and do not include amounts for unallocated claim adjustment expenses.

Unpaid claims and judgments at September 30, 2009 and September 30, 2008 are composed of the following categories:

	2009	2008
Employee health*	$ 8,299,552	$ 10,335,803
General liability	3,536,595	2,511,934
Automobile liability	930,979	1,149,230
Workers' compensation	2,507,761	2,568,294
Property liability	246,601	315,670
Totals	$ 15,521,488	$ 16,880,931

*The Commissioners' Court approves OPEB on a year-to-year basis during the annual budget process. During this annual budget process, Commissioners' Court approved the funding of OPEB for fiscal year 2009 and 2010 in the amounts of $4,860,000 and $4,960,000, respectively, and is included in this category.

Changes in the balances of unpaid claims and judgments during fiscal years 2008 and 2009 were as follows:

	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2008	$ 12,165,324	$ 39,763,967	$ (35,048,360)	$ 16,880,931
2009	$ 16,880,931	$ 39,197,957	$ (40,557,400)	$ 15,521,488

As of September 30, 2009, the Commissioners' Court has not created a constitutionally valid obligation for OPEB beyond fiscal year 2010. For additional information see Note 12 of the Notes to the Financial Statements.

14. CONTINGENT LIABILITIES

A number of claims against the County, as well as certain matters in litigation, are pending with respect to various matters arising in the normal course of the County's operations. The County's various legal counsel are of the opinion that the settlement of these claims and pending litigation will not have a material effect on the County's financial statements.

The County receives various grant monies which are subject to audit and adjustment by the grantor agencies. Any disallowed expenditures will become a liability of the County. The amount cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Healthcare District

The District is involved in litigation arising in the course of business. After consultation with legal counsel, management estimates the matters will be resolved without material adverse effect on the District's future financial position or results from operations.

15. DISPROPORTIONATE SHARE III AND UPPER PAYMENT LIMIT PROGRAMS – HEALTHCARE DISTRICT

The Disproportionate Share III ("DSH") program was created in fiscal year 1992 by the State of Texas to access additional federal matching funds. These funds are distributed to selected hospitals that provide services to low-income and uninsured patients. According to the DSH program guidelines, the District may use the funds for the benefit of the indigent in either the immediate period or future periods.

The Upper Payment Limit ("UPL") program was created in May 2002 with an effective date of July 2001. The UPL program uses federal matching funds to raise State Medicaid reimbursement rates to 100% of equivalent Medicare rates for certain public hospital systems.

The District recognizes all funds received under the DSH and UPL programs as operating revenues in the period of receipt of the funds.

A portion of the DSH and UPL payment received are due to Seton under the operating lease discussed in Note 17. This payment is to be reduced by the charity care payment to the University of Texas Medical Branch ("UTMB"). During the year ended September 30, 2009, the District paid $14,946,828 to Seton. The DSH/UPL program revenue of $25,129,307 is net of the $14,946,828 paid to Seton.

16. PRIVATE UPPER PAYMENT LIMIT PROGRAM – HEALTHCARE DISTRICT

The private Upper Payment Limit ("Private UPL") program was implemented in April 2007, with an effective date of June 11, 2005. The Private UPL program uses federal matching funds to raise the State Medicaid reimbursement rate to 100% of equivalent Medicare rates for certain private hospitals. The District funds the intergovernmental transfer ("IGT"), which the federal government matches. The entire amount (the IGT and the matching funds) is then paid to six private hospitals in Travis County. These hospitals agreed to use their best efforts to reduce uninsured care in Travis County by qualified eligible individuals for Medicaid coverage and services. During the year ended September 30, 2009, the District expensed $27,518,616 for payments under the Private UPL program which is included in health care delivery expense. As of September 30, 2009, $12,738,733 is included in private UPL payable.

17. OPERATING LEASE WITH SETON – HEALTHCARE DISTRICT

Effective October 1, 2004, the District assumed the rights and obligation from the City of Austin related to a long-term lease agreement with Seton. Under the terms of the lease, Seton will operate Brackenridge/Children's Hospital and will provide all necessary medical services for residents of Travis County regardless of their ability to pay. The lease term is for 60 years through September 2055 with an optional 30 year extension. The breach of contract penalty is $50 million and Seton is required to spend a minimum of $50 million for capital improvements at Brackenridge/Children's Hospital by 2023; of which $30 million must be spent by 2013. In June 2007, Seton opened the new Dell Children's Medical Center of Central Texas which is not owned by the District.

At September 30, 2009, the District's investment in Brackenridge consists of land valued at $8,013,662 and buildings and improvements valued at $85,786,338 less accumulated

depreciation of $8,326,013. For the year ended September 30, 2009, lease revenue of $1,096,656 was recognized under this lease.

Pursuant to the revised terms of the lease, the District will reimburse Seton for services provided through three programs. Under the Charity Care Program, the District will reimburse Seton a maximum of $3,817,304 annually for providing medical care to the medically indigent; provided however, that Seton must first provide charity care in the amount of 4 percent of net revenues as required by state law. The District paid Seton $3,817,304 in fiscal year 2009 under the Charity Care Program.

Under the Home Health Services Program, the District paid Seton $250,000 for the year ended September 30, 2009 for home health services for the medically indigent of Travis County.

Under the terms of the letter agreement effective November 2006 and revised on August 8, 2008, the lease agreement with Seton was amended and the District no longer has the responsibility for funding certain programs included in the original lease. Instead the District paid $27,518,616 for the private Upper Payment Limit program (see Note 16).

The future minimum lease payments to be received from Seton are as follows:

2010	$ 1,096,656
2011	1,096,656
2012	1,096,656
2013	1,096,656
2014	1,096,656
Thereafter	12,363,216
Total	$ 17,846,496

18. LEASE AGREEMENT WITH THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON ("UTMB") – HEALTHCARE DISTRICT

Effective October 1, 2004, the District assumed the rights and obligation from the City of Austin related to the lease agreement with UTMB. Under the terms of the agreement, UTMB will operate Austin Women's Hospital for an initial term of five years through January 2009 with an option to renew. The District has exercised two one-year options to renew the lease which now runs through January 2011. For the year ended September 30, 2009, annual lease revenue of $58,740 was recognized under this lease. Pursuant to the terms of the lease, the District paid UTMB $3,877,048 for the year ended September 30, 2009 for charity care provided at Austin Women's Hospital.

At September 30, 2009, the District's investment in Austin Women's Hospital consists of buildings and improvements valued at $3,400,000 less accumulated depreciation of $340,000.

The future minimum lease payments to be received from UTMB are as follows:

2010	$	58,740
2011		19,580
Total	$	78,320

19. INTERLOCAL AGREEMENT WITH THE CITY OF AUSTIN – HEALTHCARE DISTRICT

Effective October 1, 2004, the District entered into an agreement with the City of Austin to operate the Federally Qualified Health Centers and administer the Medical Assistance Program, which were previously the responsibility of the City of Austin and Travis County. The agreement term was for one year with annual renewal possibility for four years. Under the agreement, payments are due monthly from the District. The agreement was in place throughout fiscal year 2008 but ended on February 28, 2009, at which time the Federally Qualified Health Center status was granted jointly to the District and CommUnityCare and CommUnityCare began to operate the clinic system as a 501 (c) (3) corporation. For the five-month period ended February 28, 2009, the District recorded $17,564,000 of health care delivery expense related to this agreement. Any excess of revenues over expenses of the clinic operations is due to the District at the end of the agreement term. At September 30, 2008, the District had recorded a receivable from the City of Austin of $981,249, which amount was paid to the District in May 2009, net of amounts deducted for reimbursement of inventory. Any amounts owed by one party to the other for the five-month period ended on February 28, 2009 will be paid by January 31, 2010. The District cannot now reasonably estimate how much, if any, will be owed by either party.

Effective March 1, 2009, the District entered into an agreement with the City of Austin under which the City will provide certain close-out and post-transition services to the District. The District also entered into an interlocal agreement with the City under which the District will reimburse the City for emergency medical transport services provided to the District's Medical Assistance Program enrollees.

The District also entered into several leases of mixed-use facilities from the City for primary care (clinic) sites that, pursuant to State law, did not transfer to the District. The mixed-use facility leases may remain in place until February 28, 2034 if not terminated earlier by either party. Rental expense to the District is comprised only of the operating and maintenance expense for each facility. In addition, the District entered into a lease of administrative space from the City that expires on February 28, 2014, under essentially the same terms and conditions as those of the mixed-use facilities.

20. DEFERRED COMPENSATION PLAN – HEALTHCARE DISTRICT

The District offers its employees a deferred compensation plan established in accordance with Internal Revenue Service Code Section 457. Assets and income of the District's plan are administered by a private corporation under contract with the District and are held for the exclusive benefit of the participants and their beneficiaries. Accordingly, the plan's assets and liabilities are not recorded in the District's basic financial statements. The District contributed $25,582 to the plan during the year ended September 30, 2009.

The District established a 401(a) retirement plan in October 2007. The District's contribution to the plan for its employees was $173,559 for fiscal year 2009.

21. RISK MANAGEMENT – HEALTHCARE DISTRICT

The District's risk management program includes coverage through third party insurance providers for general liability, property damage, officers' professional liability, workers compensation, and other types of insurance as appropriate. During the year ended September 30, 2009, there were no reductions in insurance coverage from the prior year and there have been no claims other than routine claims for workers compensation, none of which were significant.

22. INTERLOCAL AGREEMENTS WITH TRAVIS COUNTY – HEALTHCARE DISTRICT

The District entered into an interlocal agreement with Travis County in which Travis County provides legal and other services for the District along with tax collections services. For the year ended September 30, 2009, $344,944 is included in other purchased goods and services for the legal and other services. For the year ended September 30, 2009, $376,297 is included in tax assessment and collection expense for the tax collections services. At September 30, 2009, $39,766 is included in due to Travis County (other governments) related to this agreement.

During fiscal year 2006, the District entered into an interlocal agreement with Travis County in which Travis County provides supplemental dental, life, and disability insurance. For the year ended September 30, 2009, fees of $11,870 were included in other purchased goods and services related to this agreement.

The District also entered into several leases of mixed-use facilities from the County for primary care (clinic) sites that, pursuant to State law, did not transfer to the District. The mixed-use facility leases may remain in place until February 28, 2019 if not terminated earlier by either party. Rental expense to the District is comprised only of the operating and maintenance expense for each facility.

23. SUBSEQUENT EVENTS

Conduit Debt

On December 30, 2009, the Travis County Health Facilities Development Corporation issued $23,400,000 in Bank Qualified Revenue Bonds for a retirement facility named Westminster Manor. In January 2010, the Board of Directors for this same corporation approved the anticipated issuance of Revenue Bonds of $64,620,000 also for Westminster Manor on February 23, 2010. Both bonds are issued pursuant to Chapter 221, Texas Health and Safety Code. Westminster Manor, a Texas non-profit corporation, will use all proceeds for the expansion of a continuing care retirement center project located in central Travis County. The County is not liable or obligated to pay the principal, premium, if any, or interest of the bonds. The Corporation has no taxing authority.

TRAVIS COUNTY, TEXAS

REQUIRED SUPPLEMENTARY

INFORMATION

(Unaudited)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - STATUTORY BASIS
BUDGET AND ACTUAL
GENERAL FUND
For The Year Ended September 30, 2009
(Unaudited)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 325,761,852	$ 325,761,852	$ 327,800,086	$ 2,038,234
Intergovernmental	1,389,209	1,955,150	2,866,212	911,062
Charges for services	52,411,292	52,411,292	49,016,706	(3,394,586)
Fines and forfeits	852,468	852,468	1,534,400	681,932
Investment income	7,574,794	7,574,794	5,881,663	(1,693,131)
Miscellaneous	2,607,885	3,127,885	4,603,506	1,475,621
Total revenues	390,597,500	391,683,441	391,702,573	19,132
Expenditures:				
Current:				
General government	69,467,470	72,453,887	64,198,567	8,255,320
Justice system	108,976,437	109,542,717	105,250,638	4,292,079
Public safety	57,904,606	58,175,192	55,170,267	3,004,925
Corrections and rehabilitation	94,513,516	93,378,841	91,217,763	2,161,078
Health and human services	43,427,034	44,334,300	42,641,346	1,692,954
Infrastructure and environmental services	7,801,444	7,864,780	7,115,563	749,217
Community and economic development	9,077,031	8,951,773	8,274,118	677,655
Capital outlay	11,896,828	11,897,336	5,714,091	6,183,245
Total expenditures	403,064,366	406,598,826	379,582,353	27,016,473
Excess (deficiency) of revenues over expenditures	(12,466,866)	(14,915,385)	12,120,220	27,035,605
Other financing sources (uses):				
Transfers in	3,437,693	3,444,962	3,442,091	(2,871)
Transfers out	(11,000,743)	(11,245,019)	(11,057,604)	187,415
Total other financing sources (uses)	(7,563,050)	(7,800,057)	(7,615,513)	184,544
Net change in fund balance	(20,029,916)	(22,715,442)	4,504,707	27,220,149
Fund balance - beginning of year	86,727,967	86,727,967	86,727,967	-
Fund balance - end of year	$ 66,698,051	$ 64,012,525	$ 91,232,674	$ 27,220,149

Note: The budget is prepared on a Statutory Basis. See Note 1 of the financial statements.

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - STATUTORY BASIS
BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For The Year Ended September 30, 2009
(Unaudited)

	Budgeted Amounts[1]		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
Revenues:				
Intergovernmental	$ 76,000	$ 76,000	$ 78,732	$ 2,732
Charges for services	11,883,500	11,883,500	11,716,637	(166,863)
Fines and forfeits	7,025,503	7,025,503	6,183,978	(841,525)
Investment income	250,000	250,000	347,309	97,309
Miscellaneous	65,000	65,000	63,448	(1,552)
Total revenues	19,300,003	19,300,003	18,390,104	(909,899)
Expenditures:				
Current:				
Infrastructure and environmental services (TNR)	21,752,297	19,831,569	15,129,613	4,701,956
Capital outlay	2,493,522	4,564,250	2,596,866	1,967,384
Total expenditures[2]	24,245,819	24,395,819	17,726,479	6,669,340
Excess (deficiency) of revenues over expenditures	(4,945,816)	(5,095,816)	663,625	5,759,441
Other financing sources (uses):				
Transfers out	(3,235,352)	(3,235,352)	(3,235,352)	-
Total other financing sources (uses)	(3,235,352)	(3,235,352)	(3,235,352)	-
Net change in fund balance	(8,181,168)	(8,331,168)	(2,571,727)	5,759,441
Fund balance - beginning of year	10,163,095	10,163,095	10,163,095	-
Fund balance - end of year	$ 1,981,927	$ 1,831,927	$ 7,591,368	$ 5,759,441

1. The budget is prepared on a Statutory Basis. See Note 1 of the financial statements.

2. The $6.7 million variance for total expenditures is due to the incompletion of roadwork caused by heavy rainfall in September. Also, the increased use of recycled road materials has greatly reduced the costs of road rejuvenation and construction. In addition, $2.2 million of this variance was encumbered at September 30, 2009 which is reserved for spending in fiscal year 2010.

Note: The Road and Bridge Fund is the only major special revenue fund with a budget adopted by the Commissioners' Court. While the Grants Fund is considered a major special revenue fund, it does not have a budget adopted by the Commissioners' Court.

TRAVIS COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS FOR RETIREMENT PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2006	532,746,943	579,159,775	46,412,832	91.99%	194,098,827	23.91%
12/31/2007[1]	589,685,058	642,103,627	52,418,569	91.84%	209,422,165	25.03%
12/31/2008[1,2]	603,485,099	709,057,461	105,572,362	85.11%[3]	233,223,491	45.27%

(1) The AAL and UAAL have been adjusted due to a 3.0 percent cost of living adjustment that was approved during the budget process and is reflected in supplementary information provided by TCDRS.

(2) Effective with the December 31, 2006 valuation, the TCDRS Board of Trustees adopted the change from a 20-year open amortization period to a 15-year closed amortization period. Asset losses were recognized over ten years, and the UAAL, including recognized asset losses, was amortized over 15 years.

Due to the extraordinary decrease in the market in 2008, the Board adopted to amortize the outstanding December 31, 2008 UAAL over a closed 20-year period. Yearly actuarial asset gains or losses have always been and will continue to be recognized over ten years, but the yearly actuarial gains or losses affecting the UAAL, including recognized asset gains or losses, will be amortized over a closed 20-year period. Any increase or decrease in the UAAL due to a change in benefits will continue to be amortized over a closed 15-year period.

(3) Public pension funds across the U.S. and around the world were significantly affected by the extraordinary events in the worldwide financial markets in 2008. TCDRS was no exception, as its portfolio return and plan net assets value decreased significantly. As a result, member employers' asset values were negatively affected causing significant decreases in funded ratios.

Notes: The funded ratio in the above schedule is the most current information available from TCDRS as of the date of this report.
Travis County funded 100% of the annual required pension cost as defined by GAAP.

TRAVIS COUNTY, TEXAS

OTHER SUPPLEMENTARY INFORMATION

TRAVIS COUNTY, TEXAS

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds: These funds are used to account for revenues derived from fees, specific taxes, grant revenues and other revenue sources that are legally restricted to finance specific activities.

Law Library Fund - To account for the cost of operating and maintaining a law library for public use. Financing is provided through fees charged as part of court costs for civil cases processed through the District and County Courts.

County Attorney and District Attorney Processing Sight Orders (CAPSO-DAPSO) Fund - To account for fees assessed for the processing and collection of insufficient checks. These funds may be used for expenditures of the prosecutors' offices.

Law Enforcement Fund - To account for monies resulting from the sale of forfeited property confiscated in arrests and the allowable expenditures of these monies.

Dispute Resolution Center Fund - To account for monies resulting from a fee charged on each District, County, and Justice Court civil case filed and expenditures of the Alternative Dispute Resolution Center. The purpose of the Center is to resolve disputes that do not require formal court action.

Voter Registration Fund - To account for monies received from the State of Texas as reimbursement for expenditures related to voter registration.

Juvenile Fee Fund - To account for monies resulting from a court-ordered probation fee to be used to provide services for juvenile probationers.

County and District Clerk Records Management and Preservation Fund - To account for monies resulting from fees assessed for the recording of documents by the County and District Clerks' offices (real estate transactions, assumed names, etc.). Monies are to be used for the records management and preservation services performed by these offices.

Records Management and Preservation Fund - To account for monies resulting from fees assessed for County and District Court records, including civil, probate and criminal court actions. Monies are to be used for the records management and preservation services performed by the County.

Courthouse Security Fund - To account for monies resulting from fees charged as part of court costs for the purpose of providing security services for buildings housing a District, County or Justice Court.

LCRA Parks CIP Fund - To account for the 15% of LCRA park revenues that are designated for capital improvement projects (CIP).

Justice Court Building Security Fund - To account for monies resulting from fees charged as part of court costs for the purpose of providing security services for a justice court located in a building that is not the county courthouse.

Juvenile Justice Alternative Education Program - To account for monies collected for the state mandated program to provide alternative education for juveniles in Travis County or in other counties, under contractual agreement, who have been expelled from school under Texas Education Code Sec 37.007 (a), (d), and (e). The monies are being collected from the participating school districts and state agencies.

Special Revenue Funds, continued

Jail Commissary Fund - To account for revenues generated by the sale of personal items to jail inmates and the expenditure of those funds for the benefit of the inmates as required by state law.

Court Reporter Service Fund - To account for monies resulting from the court reporter service fee assessed in each civil case filed with the County or District Clerk to maintain a court reporter who is available for assignment in the court. The monies are to be used to assist in the payment of court-reporter-related services.

CSCD Equipment Acquisition Fund - To account for funds received by the Department of Information and Telecommunications for computer services provided to the Community Supervision and Corrections Department (CSCD). These funds are used to offset computer hardware and software costs incurred by the County in operating the CSCD.

Juvenile Deferred Prosecution Fund - To account for monies from a court-ordered deferred prosecution fee to be used for juvenile probation or community-based juvenile corrections services.

Balcones Canyonlands Preservation Fund - To account for monies received from participation certificate sales to be used for land acquisition and preserve system needs. Travis County and the City of Austin are joint permit holders of the preserve system land. Permits may be sold to the private sector and the funds will provide a funding mechanism for the management and additional purchase of preserve system land.

Abandoned Vehicles/Livestock Fund - To account for monies collected from the sale of abandoned motor vehicles and livestock. The proceeds shall be used for the reimbursement of expenditures incurred in the placement of vehicles/livestock into custody and any notice and publication costs incurred.

LEOSE Elected Officials Fund - To account for monies received from the State Comptroller's pro-rata distribution of funds designated for law enforcement officers' education. The monies in this fund are to be used for the continuing education of law enforcement personnel under the discretion of the County Attorney, District Attorney, Constables 1 through 5, and the Sheriff.

LEOSE Commissioners' Court Fund - To account for monies received from the State Comptroller's pro-rata distribution of funds designated for law enforcement officers' education. The monies in this fund are to be used for the continuing education of law enforcement under the discretion of the Commissioners' Court.

Juvenile Delinquency Prevention Fund - To account for funds resulting from a fee charged per person convicted of a graffiti offense. These monies are used to repair damages, provide educational and intervention programs, and for public awards leading to the conviction of such offenders.

Unclaimed Property Fund - To account for funds resulting from unclaimed property held by the County that is presumed to be abandoned.

Professional Prosecutors Fund - To account for monies received from the State of Texas as salary supplement for the County prosecutor. Monies are to be used for expenses of the County prosecutor's office as per waiver under HB 804, 76th Legislature.

Mary Quinlan Park Fund - To account for monies collected for the purpose of maintaining and improving Mary Quinlan Park.

Probate Judiciary Fee Fund - To account for monies collected under HB 1220, Legislature relating to payments made to the County from the judicial fund for the support of the statutory probate court in the County.

Special Revenue Funds, continued

Courts Technology Fund - To account for monies collected as fees from anyone convicted of a criminal offense to be used for technology improvements for all Court offices of the County; as well as the costs of training and education regarding technological improvements for the County, and District Court.

Travis County Housing Finance Corporation - The Travis County Housing Finance Corporation was created to provide decent, safe, and sanitary housing at affordable prices for residents of Travis County, Texas. It is authorized to issue bonds for the purpose, among others, of defraying the development cost of multi-family rental housing to be occupied substantially by persons of low and moderate income as determined by the Board of Directors; to provide funds to purchase mortgage loans made to persons of low and moderate income; and to refund bonds previously issued by the Corporation.

Travis County Health Facilities Development Corporation - The Travis County Health Facilities Development Corporation was created to provide, expand and improve health facilities for residents of Travis County, Texas that the Corporation determines are needed to improve the adequacy, cost, and accessibility of health care, research, and education in the state. The Corporation provides conduit financing for non-profit health facilities.

Capital Industrial Development Corporation - The Capital Industrial Development Corporation was created for the promotion and development of industrial and manufacturing enterprises to promote and encourage employment and the public welfare, and is authorized to issue bonds for those purposes.

Travis County Cultural Education Facilities Finance Corporation - The Travis County Cultural Education Facilities Finance Corporation was created for the purpose of promoting the health, education, and general welfare of citizens by providing and financing cultural, health and educational facilities.

Truancy Court Fund - To account for monies collected by the Juvenile Probation Department from the City of Austin and Austin Independent School District. Monies are used to provide supervision, referrals to community services, and regular reviews of student progress in an effort to reduce truancy.

County Clerk Archival Fund - To account for monies received when a public document is presented by a person, excluding a state agency, to the County Clerk for recording or filing. These monies are used for preservation and restoration services performed by the County Clerk in connection with maintaining their records archive.

Family Protection Fund - To account for monies collected as a fee at the time a suit for dissolution of a marriage is filed. These monies are to be used to fund a non-profit organization located in the County or an adjacent County that provides family violence prevention, intervention, mental health, counseling, legal, and marriage preservation services to families that have experienced, or are at risk of experiencing, family violence, child abuse or neglect.

Elections Contract Fund - To account for the reimbursement of election services provided by the County to other jurisdictions and the related expenditures.

Vital Statistic Preservation Fund - To account for monies collected as fees by the local registrar for the preservation of vital statistics records maintained by the registrar.

Fire Code Fund - To account for monies collected as fees for fire safety inspections on new or substantially renovated commercial property and multi-family housing and the related expenditures.

Special Revenue Funds, continued

Child Abuse Prevention - To account for monies collected as fees from child abuse related offenses to finance the study and development of child abuse prevention.

Juvenile Case Manager Fund - To account for monies collected as fees in fine-only misdemeanor offenses to finance the salary and benefits of a juvenile case manager.

Health Food Permits - To account for monies collected as fees for issuing or renewing a permit related to the regulation of food service establishments. These monies are used for conducting inspections and issuing permits for food service establishments.

Drug Court Program - To account for monies collected for offenders to attend an alternative rehabilitative drug program which includes drug testing and counseling.

Probate Guardianship - To account for fees assessed on probate court actions to reimburse court-initiated guardianship fees for both attorneys and guardians.

Gardner House Handicraft Fund - To account for donated monies to be used for juveniles in the custody of Travis County at the Gardner Betts Juvenile Justice Center.

Debt Service Funds: These funds account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on long-term general obligation bonds and certificates of obligation.

Northwest Travis County Road District No. 3 - To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt for Northwest Travis County Road District No. 3.

Travis County Bee Cave Road District No. 1 - To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt for Travis County Bee Cave Road District No. 1.

Capital Projects Funds: These funds are used to account for financial resources set aside for the acquisition or construction of major capital endeavors.

Joint Road Improvements Fund - To account for contractual agreements with other governmental entities for the construction, expansion, or improvement of roads.

Subdivision Parkland Fund - To account for monies received from developers for the acquisition or improvement of parks near new subdivision developments and the related expenditures.

Grants Fund - To account for capital grant monies received from other governmental entities and the expenditures of these monies for specific purposes designated by the grantor.

Travis County Bee Cave Road District No. 1 - To account for proceeds of bonds issued for the construction of roads within the district.

Permanent Funds: These funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the County or its citizens.

Permanent School Fund - To account for the principal of a trust fund, which cannot be expended. Oil royalties are deposited into this fund, which increase the principal.

TRAVIS COUNTY, TEXAS
COMBINING BALANCE SHEET - STATUTORY BASIS
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue				
	Law Library	CAPSO DAPSO	Law Enforcement	Dispute Resolution Center	Voter Registration
Assets					
Cash and pooled cash	$ 308,973	$ 414,478	$ 731,895	$ 9,361	$ 111,995
Investments	-	-	-	-	-
Interest receivable	1,828	-	-	261	-
Accounts receivable	1,656	-	1,322	741	-
Intergovernmental and other receivables	-	-	-	-	-
Taxes receivable (net of allowances for estimated uncollectibles)	-	-	-	-	-
Cash - restricted	-	-	-	-	-
Total assets	$ 312,457	$ 414,478	$ 733,217	$ 10,363	$ 111,995
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	22,483	-	-	-	-
Accrued liabilities	21,355	-	-	-	-
Due to other funds	38	16,196	2,503	1,013	-
Other liabilities	-	-	44	-	-
Liability for compensated absences	12,902	-	-	-	-
Due to other governmental entities	-	-	500	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	56,778	16,196	3,047	1,013	-
Fund balances:					
Reserved for:					
Encumbrances	14,102	-	-	-	7,454
County schools	-	-	-	-	-
Juveniles	-	-	-	-	-
Unreserved, designated for:					
Compensated absences	12,902	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	228,675	398,282	730,170	9,350	104,541
Total fund balances	255,679	398,282	730,170	9,350	111,995
Total liabilities and fund balances	$ 312,457	$ 414,478	$ 733,217	$ 10,363	$ 111,995

Special Revenue					
Juvenile Fee	County and District Clerk Records Management & Preservation	Records Management & Preservation	Courthouse Security	LCRA Parks CIP	Justice Court Building Security
$ 363,756	$ 1,073,395	$ 136,784	$ 271,616	$ 3,078,062	$ 175,811
-	-	-	-	-	-
2,064	5,979	743	1,251	17,281	969
-	335	575	539	-	84
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 365,820	$ 1,079,709	$ 138,102	$ 273,406	$ 3,095,343	$ 176,864
-	17,170	-	-	28,798	-
-	22,239	11,475	93,658	-	-
-	41	20	1,055	-	-
-	-	-	-	-	-
-	8,121	9,323	79,556	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	47,571	20,818	174,269	28,798	-
-	104,048	5,628	-	233,345	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8,121	9,323	79,556	-	-
-	-	-	-	-	-
-	-	-	-	-	-
365,820	919,969	102,333	19,581	2,833,200	176,864
365,820	1,032,138	117,284	99,137	3,066,545	176,864
$ 365,820	$ 1,079,709	$ 138,102	$ 273,406	$ 3,095,343	$ 176,864

(continued)

TRAVIS COUNTY, TEXAS
COMBINING BALANCE SHEET - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue				
	Juvenile Justice Alternative Education Program	Jail Commissary	Court Reporter Service	CSCD Equipment Acquisition	Juvenile Deferred Prosecution
Assets					
Cash and pooled cash	$ 1,800,743	$ 585,495	$ 139,042	$ 1,118	$ 60,153
Investments	-	-	-	-	-
Interest receivable	10,150	-	780	-	340
Accounts receivable	-	-	711	-	-
Intergovernmental and other receivables	-	-	-	-	-
Taxes receivable (net of allowances for estimated uncollectibles)	-	-	-	-	-
Cash - restricted	-	-	-	-	-
Total assets	$ 1,810,893	$ 585,495	$ 140,533	$ 1,118	$ 60,493
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	39,778	73,101	-	-	100
Accrued liabilities	6,247	-	15,682	-	-
Due to other funds	54	52,142	26	-	-
Other liabilities	-	5,015	-	-	-
Liability for compensated absences	4,780	-	8,740	-	-
Due to other governmental entities	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	50,859	130,258	24,448	-	100
Fund balances:					
Reserved for:					
Encumbrances	8,277	-	-	-	-
County schools	-	-	-	-	-
Juveniles	-	-	-	-	-
Unreserved, designated for:					
Compensated absences	4,780	-	8,740	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	1,746,977	455,237	107,345	1,118	60,393
Total fund balances	1,760,034	455,237	116,085	1,118	60,393
Total liabilities and fund balances	$ 1,810,893	$ 585,495	$ 140,533	$ 1,118	$ 60,493

Special Revenue					
Balcones Canyonlands Preservation	Abandoned Vehicles/ Livestock	LEOSE Elected Officials	LEOSE Commissioners' Court	Juvenile Delinquency Prevention	Unclaimed Property
$ 9,401,942	$ 87,151	$ 65,095	$ 1,691	$ 262	$ 8,561
-	-	-	-	-	-
54,293	-	-	-	1	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,083,067	-	-	-	-	-
$ 10,539,302	$ 87,151	$ 65,095	$ 1,691	$ 263	$ 8,561
27,485	60	-	-	-	-
5,038	-	-	-	-	-
55	-	-	-	-	-
-	-	1,896	-	-	8,561
2,001	-	-	-	-	-
-	238	-	-	-	-
-	-	-	-	-	-
34,579	298	1,896	-	-	8,561
7,137,632	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,001	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,365,090	86,853	63,199	1,691	263	-
10,504,723	86,853	63,199	1,691	263	-
$ 10,539,302	$ 87,151	$ 65,095	$ 1,691	$ 263	$ 8,561

(continued)

TRAVIS COUNTY, TEXAS
COMBINING BALANCE SHEET - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue			
	Professional Prosecutors	Mary Quinlan Park	Probate Judiciary Fee	Courts Technology
Assets				
Cash and pooled cash	$ 5	$ 274,996	$ 144,708	$ 822,601
Investments	-	-	-	-
Interest receivable	-	-	894	4,723
Accounts receivable	-	-	107,863	351
Intergovernmental and other receivables	-	-	-	-
Taxes receivable (net of allowances for estimated uncollectibles)	-	-	-	-
Cash - restricted	-	-	-	-
Total assets	$ 5	$ 274,996	$ 253,465	$ 827,675
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	235	921	959
Accrued liabilities	-	-	7,413	11,084
Due to other funds	-	-	13	18
Other liabilities	-	-	-	-
Liability for compensated absences	-	-	1,103	3,561
Due to other governmental entities	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	-	235	9,450	15,622
Fund balances:				
Reserved for:				
Encumbrances	-	8,047	-	236
County schools	-	-	-	-
Juveniles	-	-	-	-
Unreserved, designated for:				
Compensated absences	-	-	1,103	3,561
Debt service	-	-	-	-
Capital projects	-	-	-	-
Unreserved, undesignated, reported in:				
Special revenue funds	5	266,714	242,912	808,256
Total fund balances	5	274,761	244,015	812,053
Total liabilities and fund balances	$ 5	$ 274,996	$ 253,465	$ 827,675

Special Revenue					
Travis County Housing Finance Corporation	Travis County Health Facilities Development Corporation	Capital Industrial Development Corporation	Travis County Cultural Education Facilities Finance Corp	Truancy Court	County Clerk Archival
$ 82,162	$ 20,340	$ 7,290	$ 14,109	$ 32,060	$ 731,297
1,011,770	680,094	-	-	-	-
-	-	-	-	154	4,578
15,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 1,108,932	$ 700,434	$ 7,290	$ 14,109	$ 32,214	$ 735,875
-	-	-	-	-	48,709
-	-	-	-	7,096	11,061
-	-	-	-	12	18
-	-	-	-	-	-
-	-	-	-	5,325	4,757
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	12,433	64,545
-	-	-	-	307	61,054
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,325	4,757
-	-	-	-	-	-
-	-	-	-	-	-
1,108,932	700,434	7,290	14,109	14,149	605,519
1,108,932	700,434	7,290	14,109	19,781	671,330
$ 1,108,932	$ 700,434	$ 7,290	$ 14,109	$ 32,214	$ 735,875

(continued)

TRAVIS COUNTY, TEXAS
COMBINING BALANCE SHEET - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Special Revenue			
	Family Protection	Elections Contract	Vital Statistic Preservation	Fire Code
Assets				
Cash and pooled cash	$ 77,400	$ 308,622	$ 28,396	$ 53,794
Investments	-	-	-	-
Interest receivable	423	1,768	161	318
Accounts receivable	224	-	15	-
Intergovernmental and other receivables	-	-	-	-
Taxes receivable (net of allowances for estimated uncollectibles)	-	-	-	-
Cash - restricted	-	-	-	-
Total assets	$ 78,047	$ 310,390	$ 28,572	$ 54,112
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	21,964	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Liability for compensated absences	-	9,422	-	-
Due to other governmental entities	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	-	31,386	-	-
Fund balances:				
Reserved for:				
Encumbrances	-	16,789	-	-
County schools	-	-	-	-
Juveniles	-	-	-	-
Unreserved, designated for:				
Compensated absences	-	9,422	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Unreserved, undesignated, reported in:				
Special revenue funds	78,047	252,793	28,572	54,112
Total fund balances	78,047	279,004	28,572	54,112
Total liabilities and fund balances	$ 78,047	$ 310,390	$ 28,572	$ 54,112

Special Revenue						
Child Abuse Prevention	Juvenile Case Manager	Health Food Permits	Drug Court Program	Probate Guardianship	Gardner House Handicraft	Total
$ 1,368	$ 871,195	$ 85,382	$ 69,632	$ 141,225	$ 3,014	$ 22,596,975
-	-	-	-	-	-	1,691,864
8	4,807	-	397	785	17	114,973
1	421	-	11	-	-	129,849
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,083,067
$ 1,377	$ 876,423	$ 85,382	$ 70,040	$ 142,010	$ 3,031	$ 25,616,728
-	-	-	4,071	39,917	-	325,751
-	-	-	-	-	-	212,348
-	-	-	-	-	-	73,204
-	-	-	-	-	-	15,516
-	-	-	-	-	-	149,591
-	-	-	-	-	-	738
-	-	-	-	-	-	-
-	-	-	4,071	39,917	-	777,148
-	-	-	5,289	-	-	7,602,208
-	-	-	-	-	-	-
-	-	-	-	-	3,031	3,031
-	-	-	-	-	-	149,591
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,377	876,423	85,382	60,680	102,093	-	17,084,750
1,377	876,423	85,382	65,969	102,093	3,031	24,839,580
$ 1,377	$ 876,423	$ 85,382	$ 70,040	$ 142,010	$ 3,031	$ 25,616,728

(continued)

TRAVIS COUNTY, TEXAS
COMBINING BALANCE SHEET - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Debt Service			Capital Projects
	Northwest Travis County Road District No. 3	Travis County Bee Cave Road District No. 1	Total	Joint Road Improvements
Assets				
Cash and pooled cash	$ 21	$ 721	$ 742	$ 6,126,007
Investments	275,196	390,589	665,785	-
Interest receivable	-	-	-	37,545
Accounts receivable	-	-	-	-
Intergovernmental and other receivables	-	-	-	10,000
Taxes receivable (net of allowances for estimated uncollectibles)	7,913	300	8,213	-
Cash - restricted	-	-	-	-
Total assets	$ 283,130	$ 391,610	$ 674,740	$ 6,173,552
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	1,189,823
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	863,391
Liability for compensated absences	-	-	-	-
Due to other governmental entities	-	-	-	-
Deferred revenue	7,913	300	8,213	-
Total liabilities	7,913	300	8,213	2,053,214
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	2,390,075
County schools	-	-	-	-
Juveniles	-	-	-	-
Unreserved, designated for:				
Compensated absences	-	-	-	-
Debt service	275,217	391,310	666,527	-
Capital projects	-	-	-	1,730,263
Unreserved, undesignated, reported in:				
Special revenue funds	-	-	-	-
Total fund balances	275,217	391,310	666,527	4,120,338
Total liabilities and fund balances	$ 283,130	$ 391,610	$ 674,740	$ 6,173,552

Capital Projects				Permanent Fund	
Subdivision Parkland	Grants	Travis County Bee Cave Road District No. 1	Total	Permanent School Fund	Total Non-Major Governmental Funds
$ 743,113	$ 1,028,870	$ 52,655	$ 7,950,645	$ 3,015,556	$ 33,563,918
-	-	-	-	-	2,357,649
4,219	4,935	-	46,699	-	161,672
-	-	-	-	-	129,849
-	1,290,826	-	1,300,826	-	1,300,826
-	-	-	-	-	8,213
-	-	-	-	-	1,083,067
$ 747,332	$ 2,324,631	$ 52,655	$ 9,298,170	$ 3,015,556	$ 38,605,194
-	194,772	-	1,384,595	-	1,710,346
-	-	-	-	-	212,348
-	1,103,961	35,803	1,139,764	-	1,212,968
91,501	-	15,000	969,892	-	985,408
-	-	-	-	-	149,591
-	-	-	-	-	738
-	1,025,898	-	1,025,898	-	1,034,111
91,501	2,324,631	50,803	4,520,149	-	5,305,510
5,885	-	-	2,395,960	-	9,998,168
-	-	-	-	3,015,556	3,015,556
-	-	-	-	-	3,031
-	-	-	-	-	149,591
-	-	-	-	-	666,527
649,946	-	1,852	2,382,061	-	2,382,061
-	-	-	-	-	17,084,750
655,831	-	1,852	4,778,021	3,015,556	33,299,684
$ 747,332	$ 2,324,631	$ 52,655	$ 9,298,170	$ 3,015,556	$ 38,605,194

(concluded)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - STATUTORY BASIS
NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended September 30, 2009

	Special Revenue				
	Law Library	CAPSO DAPSO	Law Enforcement	Dispute Resolution Center	Voter Registration
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	34,449	-	-	166,329
Charges for services	865,965	188,291	-	353,523	-
Fines and forfeits	-	-	218,342	-	-
Investment income	12,643	-	5,931	2,602	-
Miscellaneous	-	-	5,290	3,802	-
Total revenues	878,608	222,740	229,563	359,927	166,329
Expenditures:					
Current:					
General government	-	-	-	-	133,722
Justice system	1,032,404	70,509	71,732	430,902	-
Public safety	-	-	41,271	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environmental services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Capital outlay	-	-	-	-	12,051
Debt service:					
Principal on general obligation debt	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Total expenditures	1,032,404	70,509	113,003	430,902	145,773
Excess (deficiency) of revenues over expenditures	(153,796)	152,231	116,560	(70,975)	20,556
Other financing sources (uses):					
Transfers in	-	-	-	41,665	15,782
Transfers out	-	(30,000)	(11,573)	-	-
Total other financing sources (uses)	-	(30,000)	(11,573)	41,665	15,782
Net change in fund balances	(153,796)	122,231	104,987	(29,310)	36,338
Fund balances - beginning of year	409,475	276,051	625,183	38,660	75,657
Fund balances - end of year	$ 255,679	$ 398,282	$ 730,170	$ 9,350	$ 111,995

Special Revenue					
Juvenile Fee	County and District Clerk Records Management & Preservation	Records Management & Preservation	Courthouse Security	LCRA Parks CIP	Justice Court Building Security
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
11,473	1,149,015	312,255	504,191	183,386	46,748
-	-	-	-	-	-
12,259	36,856	6,133	8,003	102,719	5,276
-	-	-	-	-	-
23,732	1,185,871	318,388	512,194	286,105	52,024
-	1,073,906	419,256	-	-	-
631	46,751	-	-	-	-
-	-	-	2,566,432	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	25,642	-
-	32,127	-	-	(96,954)	-
-	-	-	-	-	-
-	-	-	-	-	-
631	1,152,784	419,256	2,566,432	(71,312)	-
23,101	33,087	(100,868)	(2,054,238)	357,417	52,024
-	-	-	1,936,701	-	-
-	-	-	-	-	-
-	-	-	1,936,701	-	-
23,101	33,087	(100,868)	(117,537)	357,417	52,024
342,719	999,051	218,152	216,674	2,709,128	124,840
$ 365,820	$ 1,032,138	$ 117,284	$ 99,137	$ 3,066,545	$ 176,864

(continued)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended September 30, 2009

	Special Revenue				
	Juvenile Justice Alternative Education Program	Jail Commissary	Court Reporter Service	CSCD Equipment Acquisition	Juvenile Deferred Prosecution
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	110,884	-	-	-	-
Charges for services	-	1,698,111	361,054	-	5,770
Fines and forfeits	-	-	-	-	-
Investment income	61,975	2,878	5,088	-	1,978
Miscellaneous	-	-	-	-	-
Total revenues	172,859	1,700,989	366,142	-	7,748
Expenditures:					
Current:					
General government	-	-	-	-	-
Justice system	486,228	-	401,925	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	1,954,951	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environmental services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal on general obligation debt	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Total expenditures	486,228	1,954,951	401,925	-	-
Excess (deficiency) of revenues over expenditures	(313,369)	(253,962)	(35,783)	-	7,748
Other financing sources (uses):					
Transfers in	189,313	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	189,313	-	-	-	-
Net change in fund balances	(124,056)	(253,962)	(35,783)	-	7,748
Fund balances - beginning of year	1,884,090	709,199	151,868	1,118	52,645
Fund balances - end of year	$ 1,760,034	$ 455,237	$ 116,085	$ 1,118	$ 60,393

Special Revenue					
Balcones Canyonlands Preservation	Abandoned Vehicles/ Livestock	LEOSE Elected Officials	LEOSE Commissioners' Court	Juvenile Delinquency Prevention	Unclaimed Property
$ -	$ -	$ -	$ -	$ -	$ -
-	-	90,846	1,011	-	-
71,577	-	-	-	123	-
-	-	-	-	-	-
321,939	293	178	-	6	-
73,027	24,779	-	-	-	-
466,543	25,072	91,024	1,011	129	-
-	-	-	-	-	-
-	-	4,581	-	-	-
-	17,518	64,679	1,653	-	-
-	-	-	-	-	-
-	-	-	-	-	-
262,385	-	-	-	-	-
-	-	-	-	-	-
24,605,709	5,102	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24,868,094	22,620	69,260	1,653	-	-
(24,401,551)	2,452	21,764	(642)	129	-
7,955,470	-	-	-	-	-
-	-	-	-	-	-
7,955,470	-	-	-	-	-
(16,446,081)	2,452	21,764	(642)	129	-
26,950,804	84,401	41,435	2,333	134	-
$ 10,504,723	$ 86,853	$ 63,199	$ 1,691	$ 263	$ -

(continued)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended September 30, 2009

	Special Revenue			
	Professional Prosecutors	Mary Quinlan Park	Probate Judiciary Fee	Courts Technology
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	152,863	200,513
Fines and forfeits	-	-	-	-
Investment income	-	-	7,228	29,985
Miscellaneous	-	5,000	-	-
Total revenues	-	5,000	160,091	230,498
Expenditures:				
Current:				
General government	-	-	-	169,087
Justice system	65,410	-	200,833	127,891
Public safety	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	2,000	-	-
Capital outlay	-	(352)	-	-
Debt service:				
Principal on general obligation debt	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	65,410	1,648	200,833	296,978
Excess (deficiency) of revenues over expenditures	(65,410)	3,352	(40,742)	(66,480)
Other financing sources (uses):				
Transfers in	65,412	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	65,412	-	-	-
Net change in fund balances	2	3,352	(40,742)	(66,480)
Fund balances - beginning of year	3	271,409	284,757	878,533
Fund balances - end of year	$ 5	$ 274,761	$ 244,015	$ 812,053

Special Revenue					
Travis County Housing Finance Corporation	Travis County Health Facilities Development Corporation	Capital Industrial Development Corporation	Travis County Cultural Education Facilities Finance Corp	Truancy Court	County Clerk Archival
$ -	$ -	$ -	$ -	$ -	$ -
285,000	-	-	-	-	-
227,397	247,380	-	6,000	132,675	1,039,380
-	-	-	-	-	-
843,000	5,959	14	36	413	24,594
26,000	3,274	-	-	-	-
1,381,397	256,613	14	6,036	133,088	1,063,974
613,917	140,716	54	61	-	968,914
-	-	-	-	192,701	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
613,917	140,716	54	61	192,701	968,914
767,480	115,897	(40)	5,975	(59,613)	95,060
-	-	-	-	60,403	-
(180,585)	(71,417)	(896)	(994)	-	(7,702)
(180,585)	(71,417)	(896)	(994)	60,403	(7,702)
586,895	44,480	(936)	4,981	790	87,358
522,037	655,954	8,226	9,128	18,991	583,972
$ 1,108,932	$ 700,434	$ 7,290	$ 14,109	$ 19,781	$ 671,330

(continued)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended September 30, 2009

	Special Revenue			
	Family Protection	**Elections Contract**	**Vital Statistic Preservation**	**Fire Code**
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	129,027	875,765	5,926	130,095
Fines and forfeits	-	-	-	-
Investment income	2,541	9,894	910	1,325
Miscellaneous	-	-	-	-
Total revenues	131,568	885,659	6,836	131,420
Expenditures:				
Current:				
General government	-	916,325	-	-
Justice system	56,832	-	2,640	-
Public safety	-	-	-	95,269
Corrections and rehabilitation	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	41,923	-	-
Debt service:				
Principal on general obligation debt	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	56,832	958,248	2,640	95,269
Excess (deficiency) of revenues over expenditures	74,736	(72,589)	4,196	36,151
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	74,736	(72,589)	4,196	36,151
Fund balances - beginning of year	3,311	351,593	24,376	17,961
Fund balances - end of year	$ 78,047	$ 279,004	$ 28,572	$ 54,112

Special Revenue						
Child Abuse Prevention	Juvenile Case Manager	Health Food Permits	Drug Court Program	Probate Guardianship	Gardner House Handicraft	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	688,519
753	817,956	82,110	149,954	77,383	-	10,026,659
-	-	-	-	-	-	218,342
35	26,131	-	1,804	3,965	101	1,544,692
-	-	-	-	-	164	141,336
788	844,087	82,110	151,758	81,348	265	12,619,548
-	-	-	-	-	-	4,435,958
-	-	-	117,604	50,205	-	3,359,779
-	-	-	-	-	-	2,786,822
-	-	-	-	-	-	1,954,951
-	-	72,858	-	-	-	72,858
-	-	-	-	-	-	262,385
-	-	-	-	-	-	27,642
-	-	-	-	-	-	24,599,606
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	72,858	117,604	50,205	-	37,500,001
788	844,087	9,252	34,154	31,143	265	(24,880,453)
-	-	-	-	-	-	10,264,746
-	-	-	-	-	-	(303,167)
-	-	-	-	-	-	9,961,579
788	844,087	9,252	34,154	31,143	265	(14,918,874)
589	32,336	76,130	31,815	70,950	2,766	39,758,454
$ 1,377	$ 876,423	$ 85,382	$ 65,969	$ 102,093	$ 3,031	$ 24,839,580

(continued)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - STATUTORY BASIS, continued
NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended September 30, 2009

	Debt Service			Capital Projects
	Northwest Travis County Road District No. 3	Travis County Bee Cave Road District No. 1	Total	Joint Road Improvements
Revenues:				
Taxes	$ 542,572	$ 813,174	$ 1,355,746	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	5,342,925
Fines and forfeits	-	-	-	-
Investment income	6,386	9,790	16,176	-
Miscellaneous	-	-	-	147,745
Total revenues	548,958	822,964	1,371,922	5,490,670
Expenditures:				
Current:				
General government	2,872	3,236	6,108	-
Justice system	-	-	-	-
Public safety	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	6,743,245
Community and economic development	-	-	-	-
Capital outlay	-	-	-	(137,124)
Debt service:				
Principal on general obligation debt	500,000	350,000	850,000	-
Interest and other charges	124,381	772,837	897,218	-
Total expenditures	627,253	1,126,073	1,753,326	6,606,121
Excess (deficiency) of revenues over expenditures	(78,295)	(303,109)	(381,404)	(1,115,451)
Other financing sources (uses):				
Transfers in	-	-	-	104,377
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	104,377
Net change in fund balances	(78,295)	(303,109)	(381,404)	(1,011,074)
Fund balances - beginning of year	353,512	694,419	1,047,931	5,131,412
Fund balances - end of year	$ 275,217	$ 391,310	$ 666,527	$ 4,120,338

Capital Projects				Permanent Fund	
Subdivision Parkland	Grants	Travis County Bee Cave Road District No. 1	Total	Permanent School Fund	Total Non-Major Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 1,355,746
-	13,646,030	-	13,646,030	-	14,334,549
33,842	-	-	5,376,767	-	15,403,426
-	-	-	-	-	218,342
-	10,809	281	11,090	-	1,571,958
-	-	-	147,745	133,076	422,157
33,842	13,656,839	281	19,181,632	133,076	33,306,178
-	-	-	-	-	4,442,066
-	-	-	-	-	3,359,779
-	-	-	-	-	2,786,822
-	-	-	-	-	1,954,951
-	-	-	-	-	72,858
-	(752)	-	6,742,493	-	7,004,878
101,910	-	-	101,910	-	129,552
12,080	13,780,165	-	13,655,121	-	38,254,727
-	-	-	-	-	850,000
-	-	-	-	-	897,218
113,990	13,779,413	-	20,499,524	-	59,752,851
(80,148)	(122,574)	281	(1,317,892)	133,076	(26,446,673)
-	122,574	-	226,951	-	10,491,697
-	-	-	-	-	(303,167)
-	122,574	-	226,951	-	10,188,530
(80,148)	-	281	(1,090,941)	133,076	(16,258,143)
735,979	-	1,571	5,868,962	2,882,480	49,557,827
$ 655,831	$ -	$ 1,852	$ 4,778,021	$ 3,015,556	$ 33,299,684

(concluded)

TRAVIS COUNTY, TEXAS

BUDGETARY COMPARISON

SCHEDULES

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - STATUTORY BASIS
BUDGET AND ACTUAL
GENERAL PURPOSE DEBT SERVICE FUND
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues:			
Taxes	$ 68,279,333	$ 68,802,517	$ 523,184
Investment income	580,654	520,463	(60,191)
Total revenues	68,859,987	69,322,980	462,993
Expenditures:			
Current:			
General government	6,000	6,000	-
Debt service:			
Refunding bond issuance cost	288,467	280,123	8,344
Refunding escrow	1,173,440	1,173,439	1
Principal on general obligation debt	41,313,791	41,097,901	215,890
Interest and other charges	27,363,127	27,363,127	-
Total expenditures	70,144,825	69,920,590	224,235
Excess (deficiency) of revenues over expenditures	(1,284,838)	(597,610)	687,228
Other financing sources (uses):			
Refunding debt issued	31,905,000	31,905,000	-
Refunding premium	2,153,924	2,153,924	-
Payment to refunding bond agent	(33,770,457)	(33,770,456)	1
Transfers in	426,261	426,261	-
Total other financing sources (uses)	714,728	714,729	1
Net change in fund balance	(570,110)	117,119	687,229
Fund balance - beginning of year	12,824,668	12,824,668	-
Fund balance - end of year	$ 12,254,558	$ 12,941,787	$ 687,229

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Law Library			
Revenues:			
Charges for services	$ 845,000	$ 865,965	$ 20,965
Investment income	15,000	12,643	(2,357)
Total revenues	860,000	878,608	18,608
Expenditures:			
Current:			
Justice system	1,092,243	1,032,404	59,839
Total expenditures	1,092,243	1,032,404	59,839
Excess (deficiency) of revenues over expenditures	(232,243)	(153,796)	78,447
Net change in fund balance	(232,243)	(153,796)	78,447
Fund balance - beginning of year	409,475	409,475	-
Fund balance - end of year	$ 177,232	$ 255,679	$ 78,447
Dispute Resolution Center			
Revenues:			
Charges for services	$ 346,404	$ 353,523	$ 7,119
Investment income	3,356	2,602	(754)
Miscellaneous	4,200	3,802	(398)
Total revenues	353,960	359,927	5,967
Expenditures:			
Current:			
Justice system	430,902	430,902	-
Total expenditures	430,902	430,902	-
Excess (deficiency) of revenues over expenditures	(76,942)	(70,975)	5,967
Other financing sources (uses):			
Transfers in	41,665	41,665	-
Total other financing sources (uses)	41,665	41,665	-
Net change in fund balance	(35,277)	(29,310)	5,967
Fund balance - beginning of year	38,660	38,660	-
Fund balance - end of year	$ 3,383	$ 9,350	$ 5,967

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Voter Registration			
Revenues:			
Intergovernmental	$ 115,352	$ 166,329	$ 50,977
Total revenues	115,352	166,329	50,977
Expenditures:			
Current:			
General government	157,002	133,722	23,280
Capital outlay	14,484	12,051	2,433
Total expenditures	171,486	145,773	25,713
Excess (deficiency) of revenues over expenditures	(56,134)	20,556	76,690
Other financing sources (uses):			
Transfers in	15,782	15,782	-
Transfers out	(15,782)	-	15,782
Total other financing sources (uses)	-	15,782	15,782
Net change in fund balance	(56,134)	36,338	92,472
Fund balance - beginning of year	75,657	75,657	-
Fund balance - end of year	$ 19,523	$ 111,995	$ 92,472
Juvenile Fee			
Revenues:			
Charges for services	$ 19,000	$ 11,473	$ (7,527)
Investment income	9,000	12,259	3,259
Total revenues	28,000	23,732	(4,268)
Expenditures:			
Current:			
Justice system	370,719	631	370,088
Total expenditures	370,719	631	370,088
Excess (deficiency) of revenues over expenditures	(342,719)	23,101	365,820
Net change in fund balance	(342,719)	23,101	365,820
Fund balance - beginning of year	342,719	342,719	-
Fund balance - end of year	$ -	$ 365,820	$ 365,820

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, continued
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
County and District Clerk			
Records Management & Preservation			
Revenues:			
Charges for services	$ 1,139,700	$ 1,149,015	$ 9,315
Investment income	20,000	36,856	16,856
Total revenues	1,159,700	1,185,871	26,171
Expenditures:			
Current:			
General government	1,290,090	1,073,906	216,184
Justice system	70,507	46,751	23,756
Capital outlay	32,129	32,127	2
Total expenditures	1,392,726	1,152,784	239,942
Excess (deficiency) of revenues over expenditures	(233,026)	33,087	266,113
Net change in fund balance	(233,026)	33,087	266,113
Fund balance - beginning of year	999,051	999,051	-
Fund balance - end of year	$ 766,025	$ 1,032,138	$ 266,113
Records Management & Preservation			
Revenues:			
Charges for services	$ 317,000	$ 312,255	$ (4,745)
Investment income	7,500	6,133	(1,367)
Total revenues	324,500	318,388	(6,112)
Expenditures:			
Current:			
General government	481,347	419,256	62,091
Total expenditures	481,347	419,256	62,091
Excess (deficiency) of revenues over expenditures	(156,847)	(100,868)	55,979
Net change in fund balance	(156,847)	(100,868)	55,979
Fund balance - beginning of year	218,152	218,152	-
Fund balance - end of year	$ 61,305	$ 117,284	$ 55,979

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Courthouse Security			
Revenues:			
Charges for services	$ 515,858	$ 504,191	$ (11,667)
Investment income	12,000	8,003	(3,997)
Total revenues	527,858	512,194	(15,664)
Expenditures:			
Current:			
Public safety	2,599,944	2,566,432	33,512
Total expenditures	2,599,944	2,566,432	33,512
Excess (deficiency) of revenues over expenditures	(2,072,086)	(2,054,238)	17,848
Other financing sources (uses):			
Transfers in	1,855,413	1,936,701	81,288
Total other financing sources (uses)	1,855,413	1,936,701	81,288
Net change in fund balance	(216,673)	(117,537)	99,136
Fund balance - beginning of year	216,674	216,674	-
Fund balance - end of year	$ 1	$ 99,137	$ 99,136
LCRA Parks CIP			
Revenues:			
Charges for services	$ 237,889	$ 183,386	$ (54,503)
Investment income	100,000	102,719	2,719
Total revenues	337,889	286,105	(51,784)
Expenditures:			
Current:			
Community and economic development	27,850	25,642	2,208
Capital outlay	233,900	(96,954)	330,854
Total expenditures	261,750	(71,312)	333,062
Excess (deficiency) of revenues over expenditures	76,139	357,417	281,278
Net change in fund balance	76,139	357,417	281,278
Fund balance - beginning of year	2,709,128	2,709,128	-
Fund balance - end of year	$ 2,785,267	$ 3,066,545	$ 281,278

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, continued
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Justice Court Building Security			
Revenues:			
Charges for services	$ 49,080	$ 46,748	$ (2,332)
Investment income	1,000	5,276	4,276
Total revenues	50,080	52,024	1,944
Expenditures:			
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	50,080	52,024	1,944
Net change in fund balance	50,080	52,024	1,944
Fund balance - beginning of year	124,840	124,840	-
Fund balance - end of year	$ 174,920	$ 176,864	$ 1,944
Juvenile Justice Alternative Education Program			
Revenues:			
Intergovernmental	$ 77,000	$ 110,884	$ 33,884
Investment income	55,000	61,975	6,975
Total revenues	132,000	172,859	40,859
Expenditures:			
Current:			
Justice system	2,201,534	486,228	1,715,306
Total expenditures	2,201,534	486,228	1,715,306
Excess (deficiency) of revenues over expenditures	(2,069,534)	(313,369)	1,756,165
Other financing sources (uses):			
Transfers in	189,313	189,313	-
Total other financing sources (uses)	189,313	189,313	-
Net change in fund balance	(1,880,221)	(124,056)	1,756,165
Fund balance - beginning of year	1,884,090	1,884,090	-
Fund balance - end of year	$ 3,869	$ 1,760,034	$ 1,756,165

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Court Reporter Service			
Revenues:			
Charges for services	$ 350,000	$ 361,054	$ 11,054
Investment income	4,500	5,088	588
Total revenues	354,500	366,142	11,642
Expenditures:			
Current:			
Justice system	417,373	401,925	15,448
Total expenditures	417,373	401,925	15,448
Excess (deficiency) of revenues over expenditures	(62,873)	(35,783)	27,090
Net change in fund balance	(62,873)	(35,783)	27,090
Fund balance - beginning of year	151,868	151,868	-
Fund balance - end of year	$ 88,995	$ 116,085	$ 27,090
Juvenile Deferred Prosecution			
Revenues:			
Charges for services	$ 6,500	$ 5,770	$ (730)
Investment income	1,000	1,978	978
Total revenues	7,500	7,748	248
Expenditures:			
Current:			
Justice system	59,789	-	59,789
Total expenditures	59,789	-	59,789
Excess (deficiency) of revenues over expenditures	(52,289)	7,748	60,037
Net change in fund balance	(52,289)	7,748	60,037
Fund balance - beginning of year	52,645	52,645	-
Fund balance - end of year	$ 356	$ 60,393	$ 60,037

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, continued
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Balcones Canyonlands Preservation			
Revenues:			
Charges for services	$ 1,736,630	$ 71,577	$ (1,665,053)
Investment income	100,000	321,939	221,939
Miscellaneous	341,594	73,027	(268,567)
Total revenues	2,178,224	466,543	(1,711,681)
Expenditures:			
Current:			
Infrastructure and environmental services	644,324	262,385	381,939
Capital outlay	33,123,408	24,605,709	8,517,699
Total expenditures	33,767,732	24,868,094	8,899,638
Excess (deficiency) of revenues over expenditures	(31,589,508)	(24,401,551)	7,187,957
Other financing sources (uses):			
Transfers in	7,955,470	7,955,470	-
Total other financing sources (uses)	7,955,470	7,955,470	-
Net change in fund balance	(23,634,038)	(16,446,081)	7,187,957
Fund balance - beginning of year	26,950,804	26,950,804	-
Fund balance - end of year	$ 3,316,766	$ 10,504,723	$ 7,187,957
LEOSE Commissioners' Court			
Revenues:			
Intergovernmental	$ 1,050	$ 1,011	$ (39)
Total revenues	1,050	1,011	(39)
Expenditures:			
Current:			
Public safety	1,783	1,653	130
Total expenditures	1,783	1,653	130
Excess (deficiency) of revenues over expenditures	(733)	(642)	91
Net change in fund balance	(733)	(642)	91
Fund balance - beginning of year	2,333	2,333	-
Fund balance - end of year	$ 1,600	$ 1,691	$ 91

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Juvenile Delinquency Prevention			
Revenues:			
Charges for services	$ -	$ 123	$ 123
Investment income	-	6	6
Total revenues	-	129	129
Expenditures:			
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	129	129
Net change in fund balance	-	129	129
Fund balance - beginning of year	134	134	-
Fund balance - end of year	$ 134	$ 263	$ 129
Professional Prosecutors			
Revenues:			
Total revenues	$ -	$ -	$ -
Expenditures:			
Current:			
Justice system	65,414	65,410	4
Total expenditures	65,414	65,410	4
Excess (deficiency) of revenues over expenditures	(65,414)	(65,410)	4
Other financing sources (uses):			
Transfers in	65,412	65,412	-
Total other financing sources (uses)	65,412	65,412	-
Net change in fund balance	(2)	2	4
Fund balance - beginning of year	3	3	-
Fund balance - end of year	$ 1	$ 5	$ 4

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, continued
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Mary Quinlan Park			
Revenues:			
Miscellaneous	$ 5,000	$ 5,000	$ -
Total revenues	5,000	5,000	-
Expenditures:			
Current:			
Community and economic development	3,820	2,000	1,820
Capital outlay	6,021	(352)	6,373
Total expenditures	9,841	1,648	8,193
Excess (deficiency) of revenues over expenditures	(4,841)	3,352	8,193
Net change in fund balance	(4,841)	3,352	8,193
Fund balance - beginning of year	271,409	271,409	-
Fund balance - end of year	$ 266,568	$ 274,761	$ 8,193
Probate Judiciary Fee			
Revenues:			
Charges for services	$ 87,000	$ 152,863	$ 65,863
Investment income	8,000	7,228	(772)
Total revenues	95,000	160,091	65,091
Expenditures:			
Current:			
Justice system	204,758	200,833	3,925
Total expenditures	204,758	200,833	3,925
Excess (deficiency) of revenues over expenditures	(109,758)	(40,742)	69,016
Net change in fund balance	(109,758)	(40,742)	69,016
Fund balance - beginning of year	284,757	284,757	-
Fund balance - end of year	$ 174,999	$ 244,015	$ 69,016

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Courts Technology			
Revenues:			
Charges for services	$ 219,737	$ 200,513	$ (19,224)
Investment income	17,000	29,985	12,985
Total revenues	236,737	230,498	(6,239)
Expenditures:			
Current:			
General government	308,761	169,087	139,674
Justice system	143,654	127,891	15,763
Total expenditures	452,415	296,978	155,437
Excess (deficiency) of revenues over expenditures	(215,678)	(66,480)	149,198
Net change in fund balance	(215,678)	(66,480)	149,198
Fund balance - beginning of year	878,533	878,533	-
Fund balance - end of year	$ 662,855	$ 812,053	$ 149,198
Truancy Court			
Revenues:			
Charges for services	$ 136,126	$ 132,675	$ (3,451)
Investment income	500	413	(87)
Total revenues	136,626	133,088	(3,538)
Expenditures:			
Current:			
Justice system	195,082	192,701	2,381
Total expenditures	195,082	192,701	2,381
Excess (deficiency) of revenues over expenditures	(58,456)	(59,613)	(1,157)
Other financing sources (uses):			
Transfers in	40,403	60,403	20,000
Total other financing sources (uses)	40,403	60,403	20,000
Net change in fund balance	(18,053)	790	18,843
Fund balance - beginning of year	18,991	18,991	-
Fund balance - end of year	$ 938	$ 19,781	$ 18,843

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, continued
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
County Clerk Archival			
Revenues:			
Charges for services	$ 1,025,000	$ 1,039,380	$ 14,380
Investment income	14,000	24,594	10,594
Total revenues	1,039,000	1,063,974	24,974
Expenditures:			
Current:			
General government	1,224,094	968,914	255,180
Capital outlay	5,845	-	5,845
Total expenditures	1,229,939	968,914	261,025
Excess (deficiency) of revenues over expenditures	(190,939)	95,060	285,999
Other financing sources (uses):			
Transfers out	(7,702)	(7,702)	-
Total other financing sources (uses)	(7,702)	(7,702)	-
Net change in fund balance	(198,641)	87,358	285,999
Fund balance - beginning of year	583,972	583,972	-
Fund balance - end of year	$ 385,331	$ 671,330	$ 285,999
Family Protection			
Revenues:			
Charges for services	$ 52,000	$ 129,027	$ 77,027
Investment income	2,000	2,541	541
Total revenues	54,000	131,568	77,568
Expenditures:			
Current:			
Justice system	56,833	56,832	1
Total expenditures	56,833	56,832	1
Excess (deficiency) of revenues over expenditures	(2,833)	74,736	77,569
Net change in fund balance	(2,833)	74,736	77,569
Fund balance - beginning of year	3,311	3,311	-
Fund balance - end of year	$ 478	$ 78,047	$ 77,569

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Elections Contract			
Revenues:			
Charges for services	$ 1,520,000	$ 875,765	$ (644,235)
Investment income	7,500	9,894	2,394
Total revenues	1,527,500	885,659	(641,841)
Expenditures:			
Current:			
General government	1,720,070	916,325	803,745
Capital outlay	44,492	41,923	2,569
Total expenditures	1,764,562	958,248	806,314
Excess (deficiency) of revenues over expenditures	(237,062)	(72,589)	164,473
Net change in fund balance	(237,062)	(72,589)	164,473
Fund balance - beginning of year	351,593	351,593	-
Fund balance - end of year	$ 114,531	$ 279,004	$ 164,473
Vital Statistic Preservation			
Revenues:			
Charges for services	$ 5,863	$ 5,926	$ 63
Investment income	450	910	460
Total revenues	6,313	6,836	523
Expenditures:			
Current:			
Justice system	5,640	2,640	3,000
Total expenditures	5,640	2,640	3,000
Excess (deficiency) of revenues over expenditures	673	4,196	3,523
Net change in fund balance	673	4,196	3,523
Fund balance - beginning of year	24,376	24,376	-
Fund balance - end of year	$ 25,049	$ 28,572	$ 3,523

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, continued
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Fire Code			
Revenues:			
Charges for services	$ 125,000	$ 130,095	$ 5,095
Investment income	3,000	1,325	(1,675)
Total revenues	128,000	131,420	3,420
Expenditures:			
Current:			
Public safety	145,960	95,269	50,691
Total expenditures	145,960	95,269	50,691
Excess (deficiency) of revenues over expenditures	(17,960)	36,151	54,111
Net change in fund balance	(17,960)	36,151	54,111
Fund balance - beginning of year	17,961	17,961	-
Fund balance - end of year	$ 1	$ 54,112	$ 54,111
Child Abuse Prevention			
Revenues:			
Charges for services	$ 250	$ 753	$ 503
Investment income	-	35	35
Total revenues	250	788	538
Expenditures:			
Current:			
Health and human services	739	-	739
Total expenditures	739	-	739
Excess (deficiency) of revenues over expenditures	(489)	788	1,277
Net change in fund balance	(489)	788	1,277
Fund balance - beginning of year	589	589	-
Fund balance - end of year	$ 100	$ 1,377	$ 1,277

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Health Food Permits			
Revenues:			
Charges for services	$ 73,040	$ 82,110	$ 9,070
Total revenues	73,040	82,110	9,070
Expenditures:			
Current:			
Health and human services	149,170	72,858	76,312
Total expenditures	149,170	72,858	76,312
Excess (deficiency) of revenues over expenditures	(76,130)	9,252	85,382
Net change in fund balance	(76,130)	9,252	85,382
Fund balance - beginning of year	76,130	76,130	-
Fund balance - end of year	$ -	$ 85,382	$ 85,382
Drug Court Program			
Revenues:			
Charges for services	$ 143,535	$ 149,954	$ 6,419
Investment income	1,000	1,804	804
Total revenues	144,535	151,758	7,223
Expenditures:			
Current:			
Justice system	154,709	117,604	37,105
Total expenditures	154,709	117,604	37,105
Excess (deficiency) of revenues over expenditures	(10,174)	34,154	44,328
Net change in fund balance	(10,174)	34,154	44,328
Fund balance - beginning of year	31,815	31,815	-
Fund balance - end of year	$ 21,641	$ 65,969	$ 44,328

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL, concluded
NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2009

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Probate Guardianship			
Revenues:			
Charges for services	$ 60,000	$ 77,383	$ 17,383
Investment income	700	3,965	3,265
Total revenues	60,700	81,348	20,648
Expenditures:			
Current:			
Justice system	50,205	50,205	-
Total expenditures	50,205	50,205	-
Excess (deficiency) of revenues over expenditures	10,495	31,143	20,648
Net change in fund balance	10,495	31,143	20,648
Fund balance - beginning of year	70,950	70,950	-
Fund balance - end of year	$ 81,445	$ 102,093	$ 20,648

(concluded)

TRAVIS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - STATUTORY BASIS
BUDGET AND ACTUAL
NON-MAJOR CAPITAL PROJECTS FUNDS
For The Year Ended September 30, 2009

Joint Road Improvements	**Budgeted Amounts Final**	**Actual Amounts**	**Variance With Final Budget Positive (Negative)**
Revenues:			
Charges for services	$ 5,342,922	$ 5,342,925	$ 3
Miscellaneous	917,356	147,745	(769,611)
Total revenues	6,260,278	5,490,670	(769,608)
Expenditures:			
Current:			
Infrastructure and environmental services	9,999,348	6,743,245	3,256,103
Community and economic development	25,950	-	25,950
Capital outlay	1,470,769	(137,124)	1,607,893
Total expenditures	11,496,067	6,606,121	4,889,946
Excess (deficiency) of revenues over expenditures	(5,235,789)	(1,115,451)	4,120,338
Other financing sources (uses):			
Transfers in	104,377	104,377	-
Total other financing sources (uses)	104,377	104,377	-
Net change in fund balance	(5,131,412)	(1,011,074)	4,120,338
Fund balance - beginning of year	5,131,412	5,131,412	-
Fund balance - end of year	$ -	$ 4,120,338	$ 4,120,338

Subdivision Parkland			
Revenues:			
Charges for services	$ 40,143	$ 33,842	$ (6,301)
Total revenues	40,143	33,842	(6,301)
Expenditures:			
Current:			
Community and economic development	204,434	101,910	102,524
Capital outlay	571,688	12,080	559,608
Total expenditures	776,122	113,990	662,132
Excess (deficiency) of revenues over expenditures	(735,979)	(80,148)	655,831
Net change in fund balance	(735,979)	(80,148)	655,831
Fund balance - beginning of year	735,979	735,979	-
Fund balance - end of year	$ -	$ 655,831	$ 655,831

TRAVIS COUNTY, TEXAS

PROPRIETARY FUND

Internal service funds, a type of proprietary fund, are used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis. The County's proprietary fund consists of the following:

Self-Insurance Fund - This fund is used to account for the activities of the County's self-insurance program for general, property and automobile liabilities, error and omissions claims and judgments, workers' compensation claims, and loss from theft and crime.

Employee Health Benefit Fund - This fund is used to account for the activities of the County's self-insurance program for paying health claims for county employees, retirees, and their dependents who are eligible members of the plan.

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS - STATUTORY BASIS
INTERNAL SERVICE FUNDS
September 30, 2009

	Self-Insurance	Employee Health Benefit	Total
Assets			
Current assets:			
Pooled cash	$ 22,315,825	$ 33,522,485	$ 55,838,310
Interest receivable	127,432	201,180	328,612
Due from other funds	72,382	-	72,382
Other receivables	143,717	-	143,717
Prepaid items	148,920	7,514	156,434
Other assets	300,000	1,938,718	2,238,718
Total current assets	23,108,276	35,669,897	58,778,173
Noncurrent assets:			
Capital assets:			
Property, plant and equipment	50,000	92,278	142,278
Construction in progress	-	206,358	206,358
Less accumulated depreciation	(50,000)	(33,998)	(83,998)
Total noncurrent assets	-	264,638	264,638
Total assets	23,108,276	35,934,535	59,042,811
Liabilities			
Current liabilities:			
Accounts payable	142,566	806,188	948,754
Deferred revenue	-	472,236	472,236
Due to other funds	-	77	77
Accrued and other liabilities	109,312	43,979	153,291
Claims and judgments	3,046,687	8,299,552	11,346,239
Compensated absences	29,142	31,181	60,323
Total current liabilities	3,327,707	9,653,213	12,980,920
Noncurrent liabilities:			
Claims and judgments	4,175,249	-	4,175,249
Compensated absences	38,446	30,783	69,229
Total noncurrent liabilities	4,213,695	30,783	4,244,478
Total liabilities	7,541,402	9,683,996	17,225,398
Net Assets			
Invested in capital assets	-	264,638	264,638
Unrestricted	15,566,874	25,985,901	41,552,775
Total net assets	$ 15,566,874	$ 26,250,539	$ 41,817,413

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS - STATUTORY BASIS
INTERNAL SERVICE FUNDS
For The Year Ended September 30, 2009

	Self-Insurance	Employee Health Benefit	Total
Operating revenues:			
Insurance premiums-county	$ 2,898,828	$ 30,438,712	$ 33,337,540
Insurance premiums-employee	-	6,374,844	6,374,844
Miscellaneous	-	613,748	613,748
Total operating revenues	2,898,828	37,427,304	40,326,132
Operating expenses:			
Incurred losses	3,050,865	35,882,449	38,933,314
Unemployment claims	249,931	-	249,931
Insurance expense	771,880	2,137,603	2,909,483
Professional services	17,700	89,441	107,141
Depreciation expense	-	22,139	22,139
Administration	905,711	1,383,795	2,289,506
Total operating expenses	4,996,087	39,515,427	44,511,514
Operating income (loss)	(2,097,259)	(2,088,123)	(4,185,382)
Nonoperating revenues:			
Investment income	781,311	1,256,871	2,038,182
Total nonoperating revenue	781,311	1,256,871	2,038,182
Change in net assets	(1,315,948)	(831,252)	(2,147,200)
Net assets - beginning of year	16,882,822	27,081,791	43,964,613
Net assets - end of year	$ 15,566,874	$ 26,250,539	$ 41,817,413

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS - STATUTORY BASIS
INTERNAL SERVICE FUNDS
For The Year Ended September 30, 2009

	Self-Insurance	Employee Health Benefit	Total
Cash flows from operating activities			
Cash received from premium revenues	$ 2,826,446	$ 36,929,640	$ 39,756,086
Cash received from subrogation	213,973	-	213,973
Cash received from insurance proceeds and rebates	61,729	613,748	675,477
Cash paid for self-insured claims and loss adjustment expenses	(2,638,700)	(37,918,700)	(40,557,400)
Cash paid for other operating expenses	(969,663)	(1,788,328)	(2,757,991)
Cash paid for payroll	(749,081)	(1,044,133)	(1,793,214)
Net cash provided by (used for) operating activities	(1,255,296)	(3,207,773)	(4,463,069)
Cash flows from capital and related financing activities			
Purchases of capital assets	-	(269,461)	(269,461)
Net cash provided by (used for) capital and related financing activities	-	(269,461)	(269,461)
Cash flows from investing activities			
Interest received	734,324	1,189,121	1,923,445
Increase in fair value of investments in pooled cash	68,577	109,357	177,934
Net cash provided by (used for) investing activities	802,901	1,298,478	2,101,379
Net decrease in pooled cash balance	(452,395)	(2,178,756)	(2,631,151)
Pooled cash balance - beginning of year	22,768,220	35,701,241	58,469,461
Pooled cash balance - end of year	$ 22,315,825	$ 33,522,485	$ 55,838,310

Reconciliation of operating income (loss) to net cash provided by (used for) operating activities

Operating income (loss)	$ (2,097,259)	$ (2,088,123)	$ (4,185,382)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities			
Depreciation expense	-	22,139	22,139
(Increase) decrease in due from other funds	(72,382)	-	(72,382)
(Increase) decrease in other receivables	13,440	86,487	99,927
(Increase) decrease in prepaid items	197,287	195	197,482
Increase (decrease) in claims and judgments	676,808	(2,036,251)	(1,359,443)
Increase (decrease) in other liabilities	26,810	807,780	834,590
Net cash provided by (used for) operating activities	$ (1,255,296)	$ (3,207,773)	$ (4,463,069)

TRAVIS COUNTY, TEXAS
FIDUCIARY FUNDS

Agency funds, a type of fiduciary fund, are used to account for assets held by the County in a fiduciary capacity as custodian or agent for individuals and other governmental units.

Agency Funds

County Officials' Escrow Fund - To account for cash bail bonds deposited prior to January 1, 1984 for which there have been no requests for refunds.

Cash Bonds Fund - To account for cash bail bonds deposited after January 1, 1984.

Surety Bail Bond Deposits Fund - To account for collateral deposits required of surety bail bond individuals.

State Revenue Fund - To account for fees collected on various court cases and jury contributions, which are remitted to the State of Texas. For some of the fees collected, the County receives a 10% commission, which is deposited into the General Fund.

LCRA Escrow Fund - To account for fees collected at LCRA parks operated by the County that are transferred to the General Fund as park fee revenue upon the approval of the Commissioners' Court. Fees are also transferred to LCRA – Parks CIP Fund.

Officials' Fee Account Fund - To account for monies held in elected and appointed officials' bank accounts, as well as accounts for DRO and CSCD. County officials each have a bank account into which they deposit their collections. From these accounts they disburse monies to the County, State, other governmental entities, and individuals.

District and County Clerk Invested Trust Fund - To provide a compilation of all invested trust funds for reporting purposes.

Road District Indemnification Fees Fund - To account for deposits required of road districts to ensure contract compliance.

TNR Escrow Fund - To account for deposits required of road contractors to ensure contract compliance.

District and County Attorney Forfeited Property Fund - To account for funds seized related to criminal cases awaiting adjudication. Based on the decision in the case, the funds are either returned to the defendant or distributed to the applicable justice system organizations.

Travis County Refunded Bonds Fund - To account for monies received from escrow agent and disbursed for payment of principal and interest on refunded bonds.

Road Districts Refunded Bonds Fund - Southwest Travis County Road District No. 1 has advance refunded bonds. The monies were placed in an escrow account to be disbursed for payment of the principal and interest for the bonds refunded. The County acts as the paying agent for these bonds.

Inmate Trust Fund - Funds belonging to jail inmates are accounted for in this fund until such time as they are expended on behalf of or returned to the inmates upon discharge.

DNA Testing Fund - To account for court costs for convictions of offenses requiring DNA testing.

Available School Fund - To account for funds, other than oil royalties, from land owned by Travis County, and to account for the annual distribution of these monies to school districts.

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF ASSETS AND LIABILITIES - STATUTORY BASIS
AGENCY FUNDS
September 30, 2009

	County Officials' Escrow	Cash Bonds	Surety Bail Bond Deposits
Assets			
Cash and pooled cash	$ 246,163	$ 863,750	$ 13,188
Certificates of deposit	-	-	1,097,298
Investments	-	-	-
Interest receivable	-	-	-
Accounts receivable, net	-	-	-
Total assets	$ 246,163	$ 863,750	$ 1,110,486
Liabilities			
Due to third parties	7,365	-	-
Civil and probate deposits	-	-	-
Cash and surety bonds and deposits	238,798	863,750	1,110,486
Due to other governmental entities	-	-	-
Total liabilities	$ 246,163	$ 863,750	$ 1,110,486

State Revenue	LCRA Escrow	Officials' Fee Account	District and County Clerk Invested Trust Fund	Road District Indemnification Fees
$ 1,476,163	$ 31,018	$ 18,472,355	$ 150,493	$ 154,761
-	-	-	19,574,682	-
-	-	14,983,903	9,493,659	-
-	1,922	-	206,120	880
1,549,079	-	929,660	-	-
$ 3,025,242	$ 32,940	$ 34,385,918	$ 29,424,954	$ 155,641

-	32,940	19,842,278	29,424,954	155,641
-	-	188,152	-	-
-	-	8,017,754	-	-
3,025,242	-	6,337,734	-	-
$ 3,025,242	$ 32,940	$ 34,385,918	$ 29,424,954	$ 155,641

(continued)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF ASSETS AND LIABILITIES - STATUTORY BASIS, continued
AGENCY FUNDS
September 30, 2009

	TNR Escrow	District and County Attorney Forfeited Property	Travis County Refunded Bonds
Assets			
Cash and pooled cash	$ 3,908,299	$ 1,508,363	$ 5,316
Certificates of deposit	-	-	-
Investments	-	-	-
Interest receivable	22,862	-	-
Accounts receivable, net	-	-	-
Total assets	$ 3,931,161	$ 1,508,363	$ 5,316
Liabilities			
Due to third parties	3,931,161	1,507,228	5,316
Civil and probate deposits	-	-	-
Cash and surety bonds and deposits	-	-	-
Due to other governmental entities	-	1,135	-
Total liabilities	$ 3,931,161	$ 1,508,363	$ 5,316

Road Districts Refunded Bonds	Inmate Trust Fund	DNA Testing	Available School Fund	Total Agency Funds
$ 680,033	$ 131,174	$ 1,748	$ 266,711	$ 27,909,535
-	-	-	-	20,671,980
-	-	-	-	24,477,562
-	-	-	18,610	250,394
-	-	-	-	2,478,739
$ 680,033	$ 131,174	$ 1,748	$ 285,321	$ 75,788,210

680,033	131,174	-	-	55,718,090
-	-	-	-	188,152
-	-	-	-	10,230,788
-	-	1,748	285,321	9,651,180
$ 680,033	$ 131,174	$ 1,748	$ 285,321	$ 75,788,210

(concluded)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - STATUTORY BASIS
AGENCY FUNDS
For the Year Ended September 30, 2009

	Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009
County Officials' Escrow				
Assets:				
Cash and pooled cash	$ 246,163	$ -	$ -	$ 246,163
Total assets	246,163	-	-	246,163
Liabilities:				
Due to third parties	7,365	-	-	7,365
Cash and surety bonds and deposits	238,798	-	-	238,798
Total liabilities	$ 246,163	$ -	$ -	$ 246,163
Cash Bonds				
Assets:				
Cash and pooled cash	$ 1,052,164	$ 10,900	$ 199,314	$ 863,750
Total assets	1,052,164	10,900	199,314	863,750
Liabilities:				
Due to third parties	10,070	-	10,070	-
Cash and surety bonds and deposits	1,042,094	21,995	200,339	863,750
Total liabilities	$ 1,052,164	$ 21,995	$ 210,409	$ 863,750
Surety Bail Bond Deposits				
Assets:				
Cash and pooled cash	$ 13,188	$ 220,000	$ 220,000	$ 13,188
Certificates of deposit	860,992	435,354	199,048	1,097,298
Total assets	874,180	655,354	419,048	1,110,486
Liabilities:				
Cash and surety bonds and deposits	874,180	486,306	250,000	1,110,486
Total liabilities	$ 874,180	$ 486,306	$ 250,000	$ 1,110,486
State Revenue				
Assets:				
Cash and pooled cash	$ 1,545,365	$ 7,932,294	$ 8,001,496	$ 1,476,163
Accounts receivable, net	1,404,517	31,161,366	31,016,804	1,549,079
Total assets	2,949,882	39,093,660	39,018,300	3,025,242
Liabilities:				
Due to other governmental entities	2,949,882	39,266,406	39,191,046	3,025,242
Total liabilities	$ 2,949,882	$ 39,266,406	$ 39,191,046	$ 3,025,242

	Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009
LCRA Escrow				
Assets:				
Cash and pooled cash	$ 25,763	$ 1,792,206	$ 1,786,951	$ 31,018
Interest receivable	1,968	1,922	1,968	1,922
Total assets	27,731	1,794,128	1,788,919	32,940
Liabilities:				
Due to third parties	27,731	1,822,081	1,816,872	32,940
Total liabilities	$ 27,731	$ 1,822,081	$ 1,816,872	$ 32,940
Officials' Fee Account				
Assets:				
Cash and pooled cash	$ 18,293,092	$ 3,735,949,049	$ 3,735,769,786	$ 18,472,355
Investments	13,319,524	976,266,461	974,602,082	14,983,903
Accounts receivable, net	772,336	10,920,340	10,763,016	929,660
Total assets	32,384,952	4,723,135,850	4,721,134,884	34,385,918
Liabilities:				
Due to third parties	17,288,667	1,662,205,534	1,659,651,923	19,842,278
Civil and probate deposits	214,248	3,368,971	3,395,067	188,152
Cash and surety bonds and deposits	7,888,634	5,253,660	5,124,540	8,017,754
Due to other governmental entities	6,993,403	150,876,218	151,531,887	6,337,734
Total liabilities	$ 32,384,952	$ 1,821,704,383	$ 1,819,703,417	$ 34,385,918
District and County Clerk Invested Trust Fund				
Assets:				
Cash and pooled cash	$ 6,578,930	$ 19,454,168	$ 25,882,605	$ 150,493
Certificates of deposit	13,308,720	8,901,553	2,635,591	19,574,682
Investments	9,399,756	207,048	113,145	9,493,659
Interest receivable	171,400	210,408	175,688	206,120
Total assets	29,458,806	28,773,177	28,807,029	29,424,954
Liabilities:				
Due to third parties	29,458,806	21,057,998	21,091,850	29,424,954
Total liabilities	$ 29,458,806	$ 21,057,998	$ 21,091,850	$ 29,424,954
Road District Indemnification Fees				
Assets:				
Cash and pooled cash	$ 149,398	$ 15,861	$ 10,498	$ 154,761
Interest receivable	973	880	973	880
Total assets	150,371	16,741	11,471	155,641
Liabilities:				
Due to third parties	150,371	14,888	9,618	155,641
Total liabilities	$ 150,371	$ 14,888	$ 9,618	$ 155,641

(continued)

TRAVIS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - STATUTORY BASIS, continued
AGENCY FUNDS
For the Year Ended September 30, 2009

	Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009
TNR Escrow				
Assets:				
Cash and pooled cash	$ 4,363,700	$ 1,139,500	$ 1,594,901	$ 3,908,299
Interest receivable	26,450	22,861	26,449	22,862
Total assets	4,390,150	1,162,361	1,621,350	3,931,161
Liabilities:				
Due to third parties	4,390,150	3,010,154	3,469,143	3,931,161
Total liabilities	$ 4,390,150	$ 3,010,154	$ 3,469,143	$ 3,931,161
District and County Attorney Forfeited Property				
Assets:				
Cash and pooled cash	$ 1,503,122	$ 565,406	$ 560,165	$ 1,508,363
Total assets	1,503,122	565,406	560,165	1,508,363
Liabilities:				
Due to third parties	1,502,672	569,813	565,257	1,507,228
Due to other governmental entities	450	260,482	259,797	1,135
Total liabilities	$ 1,503,122	$ 830,295	$ 825,054	$ 1,508,363
Travis County Refunded Bonds				
Assets:				
Cash and pooled cash	$ 5,316	$ 52,426,746	$ 52,426,746	$ 5,316
Total assets	5,316	52,426,746	52,426,746	5,316
Liabilities:				
Due to third parties	5,316	104,853,491	104,853,491	5,316
Total liabilities	$ 5,316	$ 104,853,491	$ 104,853,491	$ 5,316
Road Districts Refunded Bonds				
Assets:				
Cash and pooled cash	$ 677,662	$ 2,447,371	$ 2,445,000	$ 680,033
Total assets	677,662	2,447,371	2,445,000	680,033
Liabilities:				
Due to third parties	677,662	2,682,371	2,680,000	680,033
Total liabilities	$ 677,662	$ 2,682,371	$ 2,680,000	$ 680,033

	Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009
Inmate Trust Fund				
Assets:				
Cash and pooled cash	$ 115,365	$ 5,824,443	$ 5,808,634	$ 131,174
Total assets	115,365	5,824,443	5,808,634	131,174
Liabilities:				
Due to third parties	115,194	2,916,641	2,900,661	131,174
Due to other governmental entities	171	418	589	-
Total liabilities	$ 115,365	$ 2,917,059	$ 2,901,250	$ 131,174
DNA Testing				
Assets:				
Cash and pooled cash	$ 1,870	$ 7,316	$ 7,438	$ 1,748
Accounts receivable, net	-	38,174	38,174	-
Total assets	1,870	45,490	45,612	1,748
Liabilities:				
Due to other governmental entities	1,870	45,490	45,612	1,748
Total liabilities	$ 1,870	$ 45,490	$ 45,612	$ 1,748
Available School Fund				
Assets:				
Cash and pooled cash	$ 273,246	$ 475,076	$ 481,611	$ 266,711
Interest receivable	18,980	18,610	18,980	18,610
Total assets	292,226	493,686	500,591	285,321
Liabilities:				
Due to other governmental entities	292,226	714,281	721,186	285,321
Total liabilities	$ 292,226	$ 714,281	$ 721,186	$ 285,321
Total - All Agency Funds				
Assets:				
Cash and pooled cash	$ 34,844,344	$ 3,828,260,336	$ 3,835,195,145	$ 27,909,535
Certificates of deposit	14,169,712	9,336,907	2,834,639	20,671,980
Investments	22,719,280	976,473,509	974,715,227	24,477,562
Interest receivable	219,771	254,681	224,058	250,394
Accounts receivable, net	2,176,853	42,119,880	41,817,994	2,478,739
Total assets	74,129,960	4,856,445,313	4,854,787,063	75,788,210
Liabilities:				
Due to third parties	53,634,004	1,799,132,971	1,797,048,885	55,718,090
Civil and probate deposits	214,248	3,368,971	3,395,067	188,152
Cash and surety bonds and deposits	10,043,706	5,761,961	5,574,879	10,230,788
Due to other governmental entities	10,238,002	191,163,295	191,750,117	9,651,180
Total liabilities	$ 74,129,960	$ 1,999,427,198	$ 1,997,768,948	$ 75,788,210

(concluded)

GENERAL FUND

EXPENDITURES BUDGET

AND ACTUAL DETAIL

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY FUNCTION, SUB-FUNCTION AND OFFICE/DEPARTMENT - STATUTORY BASIS
BUDGET AND ACTUAL
GENERAL FUND
For The Year Ended September 30, 2009

	Budgeted Amounts[1, 2, 3]		Actual	Variance with Final Budget
	Original	Final	Amounts[3]	Positive (Negative)
General Government:				
General Administration				
County Judge	$ 415,405	$ 415,399	$ 399,985	$ 15,414
County Commissioner Precinct No. 1	337,189	337,918	335,600	2,318
County Commissioner Precinct No. 2	329,875	328,371	315,821	12,550
County Commissioner Precinct No. 3	331,618	331,588	304,577	27,011
County Commissioner Precinct No. 4	331,311	331,311	270,354	60,957
Commissioners' Court General Administration	2,818,231	2,973,673	2,828,875	144,798
Human Resource Management	2,896,988	2,837,735	2,618,610	219,125
Information Systems and Telecommunications	21,931,907	21,885,421	17,588,684	4,296,737
County Clerk - Recording	2,350,686	2,385,775	2,203,214	182,561
Civil Service Commission	79,648	79,491	77,320	2,171
Records Management and Communication	4,593,544	4,735,774	4,514,118	221,656
Hospitalization Contra	(138,410)	(138,410)	-	(138,410)
Centralized Computer Systems and Services (ITS)	1,435,038	1,460,317	878,755	581,562
Centralized Rent and Utilities (Facilities)	1,161,700	777,290	521,589	255,701
Centralized Fleet Services (TNR)	180,679	259,680	9,549	250,131
Total General Administration	39,055,409	39,001,333	32,867,051	6,134,282
Financial Administration				
County Auditor	8,713,807	8,810,105	7,436,576	1,373,529
County Treasurer	519,235	519,235	517,650	1,585
Planning and Budget	1,530,761	2,232,779	1,587,304	645,475
Purchasing and Inventory Management	2,606,464	2,729,469	2,639,070	90,399
Hospitalization Contra	(140,483)	(140,483)	-	(140,483)
Centralized Rent and Utilities (Facilities)	111,114	111,114	103,495	7,619
Centralized Fleet Services (TNR)	2,795	2,867	1,542	1,325
Total Financial Administration	13,343,693	14,265,086	12,285,637	1,979,449
Tax Administration				
Tax Collector	7,077,652	7,075,602	6,863,975	211,627
Hospitalization Contra	(102,714)	(102,714)	-	(102,714)
Centralized Computer Systems and Services (ITS)	58,035	56,515	56,137	378
Centralized Rent and Utilities (Facilities)	46,816	64,316	62,009	2,307
Total Tax Administration	7,079,789	7,093,719	6,982,121	111,598
Facilities Management				
Facilities Management	10,864,295	12,222,671	10,484,325	1,738,346
Property Development (TNR)	255,804	255,804	135,903	119,901
Hospitalization Contra	(100,492)	(100,492)	-	(100,492)
Centralized Computer Systems and Services (ITS)	3,390	3,540	3,455	85
Centralized Rent and Utilities (Facilities)	32,074	72,074	69,707	2,367
Centralized Fleet Services (TNR)	99,259	102,972	58,419	44,553
Total Facilities Management	11,154,330	12,556,569	10,751,809	1,804,760
Election Administration				
County Clerk - Election Administration	2,906,217	3,455,382	3,260,950	194,432
Hospitalization Contra	(9,512)	(9,512)	-	(9,512)
Centralized Computer Systems and Services (ITS)	153,375	166,285	154,542	11,743
Centralized Rent and Utilities (Facilities)	56,800	56,800	47,440	9,360
Total Election Administration	3,106,880	3,668,955	3,462,932	206,023
Total General Government	73,740,101	76,585,662	66,349,550	10,236,112

(continued)

[1] Healthcare premium costs are budgeted in each County office/department. Hospitalization Contra is the estimated savings for declined healthcare coverage and vacant employee positions and is budgeted by subfunction.
[2] The budget is prepared on a Statutory Basis. See Note 1 of the financial statements.
[3] Departmental expenditures include capital outlay.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY FUNCTION, SUB-FUNCTION AND OFFICE/DEPARTMENT - STATUTORY BASIS
BUDGET AND ACTUAL, continued
GENERAL FUND
For The Year Ended September 30, 2009

	Budgeted Amounts[1, 2, 3]		Actual	Variance with Final Budget Positive
	Original	Final	Amounts[3]	(Negative)
Justice System:				
Criminal Justice				
Central Collections (Tax Collector)	819,356	766,115	738,283	27,832
County Attorney	7,142,378	6,922,207	6,696,706	225,501
County Clerk	2,130,754	2,061,296	2,042,105	19,191
District Clerk	2,131,830	2,165,090	2,153,292	11,798
District Attorney	12,863,887	13,040,743	12,760,165	280,578
Criminal Courts	7,009,061	6,967,438	6,504,087	463,351
Justice of the Peace No. 1	569,418	567,878	552,919	14,959
Justice of the Peace No. 2	1,378,039	1,363,217	1,280,731	82,486
Justice of the Peace No. 3	957,474	959,154	897,077	62,077
Justice of the Peace No. 4	639,994	663,001	660,279	2,722
Justice of the Peace No. 5	614,886	619,460	572,936	46,524
Criminal Justice Planning	1,220,019	1,238,135	1,153,732	84,403
Hospitalization Contra	(485,374)	(485,374)	-	(485,374)
Program Specific Facilities Projects	1,388,295	633,712	84,507	549,205
Centralized Computer Systems and Services (ITS)	84,763	74,366	55,198	19,168
Centralized Rent and Utilities (Facilities)	669,330	778,370	768,438	9,932
Centralized Fleet Services (TNR)	15,429	15,975	9,012	6,963
Legally Mandated Fees (Criminal Courts)	7,914,683	7,914,683	7,021,329	893,354
Total Criminal Justice	47,064,222	46,265,466	43,950,796	2,314,670
Civil Justice				
County Attorney	7,587,501	7,935,444	7,541,014	394,430
County Clerk	1,478,754	1,460,189	1,437,187	23,002
District Clerk	5,007,597	4,957,061	4,647,613	309,448
Civil Courts	5,673,503	5,641,632	5,499,760	141,872
District Attorney	2,901,953	2,886,686	2,733,314	153,372
Probate Court	1,616,765	1,633,801	1,590,935	42,866
Justice of the Peace No. 1	374,578	376,118	355,439	20,679
Justice of the Peace No. 2	481,079	493,626	469,984	23,642
Justice of the Peace No. 3	361,374	359,694	346,360	13,334
Justice of the Peace No. 4	345,299	322,292	271,111	51,181
Justice of the Peace No. 5	412,952	408,378	384,614	23,764
Hospitalization Contra	(426,991)	(426,991)	-	(426,991)
Records Management and Communication	54,995	852	583	269
Centralized Computer Systems and Services (ITS)	177,512	181,446	170,697	10,749
Centralized Rent and Utilities (Facilities)	189,574	270,574	267,702	2,872
Centralized Fleet Services (TNR)	28,512	29,337	16,061	13,276
Legally Mandated Fees (Civil Courts)	2,393,089	2,637,294	2,636,519	775
Total Civil Justice	28,658,046	29,167,433	28,368,893	798,540
Juvenile Services				
County Judge	5,683	5,689	5,681	8
Juvenile Public Defender	1,296,749	1,291,749	1,283,315	8,434
Juvenile Court	31,493,596	31,601,788	30,151,674	1,450,114
Child Protective Services (HHS)	708,325	579,874	514,660	65,214
Program Specific Facilities Projects	103,733	82,039	80,150	1,889
Hospitalization Contra	(365,390)	(365,390)	-	(365,390)
Centralized Computer Systems and Services (ITS)	139,017	138,815	119,754	19,061
Centralized Rent and Utilities (Facilities)	886,900	886,900	848,983	37,917
Centralized Fleet Services (TNR)	56,155	58,659	34,805	23,854
Total Juvenile Services	34,324,768	34,280,123	33,039,022	1,241,101
Total Justice System	110,047,036	109,713,022	105,358,711	4,354,311

	Budgeted Amounts[1, 2, 3]		Actual Amounts[3]	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Law Enforcement				
Constable No. 1	1,415,929	1,427,329	1,405,699	21,630
Constable No. 2	1,899,737	2,032,107	1,987,388	44,719
Constable No. 3	2,099,936	2,085,936	1,942,139	143,797
Constable No. 4	1,258,121	1,255,925	1,129,434	126,491
Constable No. 5	3,814,848	3,813,559	3,631,606	181,953
Sheriff	34,936,643	35,246,554	34,490,899	755,655
Medical Examiner	3,914,201	3,944,316	3,729,415	214,901
Hospitalization Contra	(364,070)	(364,070)	-	(364,070)
Program Specific Facilities Projects	154,173	154,173	92,579	61,594
Centralized Computer Systems and Services (ITS)	354,960	330,950	270,204	60,746
Centralized Rent and Utilities (Facilities)	262,300	262,300	248,050	14,250
Centralized Fleet Services (TNR)	4,598,020	4,761,342	3,410,722	1,350,620
Total Law Enforcement	54,344,798	54,950,421	52,338,135	2,612,286
Emergency Management Services				
Emergency Management Services	4,974,315	4,786,660	4,280,008	506,652
Hospitalization Contra	(17,262)	(17,262)	-	(17,262)
911 Call Center (CJP)	36,969	36,969	8,695	28,274
Centralized Computer Systems and Services (ITS)	97,425	85,492	76,851	8,641
Centralized Fleet Services (TNR)	43,224	44,870	25,644	19,226
Total Emergency Management Services	5,134,671	4,936,729	4,391,198	545,531
Total Public Safety	59,479,469	59,887,150	56,729,333	3,157,817
Corrections and Rehabilitation:				
Housing and Booking				
Sheriff	88,529,642	88,226,413	83,233,822	4,992,591
Pretrial Services	1,404,458	1,385,593	1,320,711	64,882
Hospitalization Contra	(1,044,575)	(1,044,575)	-	(1,044,575)
Centralized Computer Systems and Services (ITS)	4	34,566	34,536	30
Centralized Rent and Utilities (Facilities)	593,048	633,048	625,789	7,259
Centralized Fleet Services (TNR)	176,884	181,566	114,382	67,184
Total Housing and Booking	89,659,461	89,416,611	85,329,240	4,087,371
Supervision				
Community Supervision and Corrections	561,650	562,364	551,263	11,101
Travis County Counseling Center/SACA	3,390,646	3,386,866	3,325,198	61,668
Pretrial Services	2,208,531	2,215,586	2,164,144	51,442
Hospitalization Contra	(87,416)	(87,416)	-	(87,416)
Centralized Computer Systems and Services (ITS)	220,032	219,678	176,351	43,327
Centralized Rent and Utilities (Facilities)	345,878	370,878	365,628	5,250
Centralized Fleet Services (TNR)	5,040	5,707	4,473	1,234
Total Supervision	6,644,361	6,673,663	6,587,057	86,606
Total Corrections and Rehabilitation	96,303,822	96,090,274	91,916,297	4,173,977
Health and Human Services:				
Healthcare				
911 Call Center (CJP)	104,804	104,804	87,572	17,232
Health Services (HHS)	832,214	781,372	768,256	13,116
Emergency Medical Services	16,274,054	16,250,051	15,882,971	367,080
Hospitalization Contra	(55,559)	(55,559)	-	(55,559)
Centralized Rent and Utilities (Facilities)	168,013	203,013	195,804	7,209
Centralized Fleet Services (TNR)	18,574	19,246	10,910	8,336
Total Healthcare	17,342,100	17,302,927	16,945,513	357,414

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY FUNCTION, SUB-FUNCTION AND OFFICE/DEPARTMENT - STATUTORY BASIS
BUDGET AND ACTUAL, continued
GENERAL FUND
For The Year Ended September 30, 2009

	Budgeted Amounts[1, 2, 3]		Actual	Variance with Final Budget Positive
	Original	Final	Amounts[3]	(Negative)
Public Health				
Program Specific Facilities Projects	28,374	28,277	22,025	6,252
Centralized Rent and Utilities (Facilities)	42,826	29,551	19,318	10,233
Total Public Health	71,200	57,828	41,343	16,485
Human Services				
Veteran Services	306,522	323,207	292,674	30,533
County Cooperative (Agricultural) Extension Service	1,039,822	899,815	857,118	42,697
Human Services (HHS)	25,252,922	26,226,637	24,844,612	1,382,025
Hospitalization Contra	(165,629)	(165,629)	-	(165,629)
Centralized Computer Systems and Services (ITS)	23,530	23,530	15,233	8,297
Centralized Rent and Utilities (Facilities)	102,857	102,857	97,859	4,998
Centralized Fleet Services (TNR)	40,355	41,777	23,697	18,080
Total Human Services	26,600,379	27,452,194	26,131,193	1,321,001
Total Health and Human Services	44,013,679	44,812,949	43,118,049	1,694,900
Infrastructure and Environmental Services:				
Roads and Bridges				
Transportation and Roads	5,161,452	5,257,936	3,367,269	1,890,667
Hospitalization Contra	(39,978)	(39,978)	-	(39,978)
Centralized Computer Systems and Services (ITS)	197,360	197,140	174,482	22,658
Centralized Rent and Utilities (Facilities)	44,600	54,600	50,153	4,447
Centralized Fleet Services (TNR)	64,440	428,633	247,930	180,703
Total Roads and Bridges	5,427,874	5,898,331	3,839,834	2,058,497
Drainage				
Transportation and Roads - Stormwater Management	764,960	705,089	561,593	143,496
Hospitalization Contra	(19,569)	(19,569)	-	(19,569)
Centralized Rent and Utilities (Facilities)	6,800	7,800	7,330	470
Centralized Fleet Services (TNR)	6,005	6,149	3,279	2,870
Total Drainage	758,196	699,469	572,202	127,267
Development and Regulation				
Centralized Rent and Utilities (Facilities)	6,800	7,800	7,329	471
Total Development and Regulation	6,800	7,800	7,329	471
Conservation and Natural Resources				
Transportation and Roads	3,011,613	2,692,033	2,520,558	171,475
Hospitalization Contra	(29,683)	(29,683)	-	(29,683)
Centralized Rent and Utilities (Facilities)	6,800	16,800	16,227	573
Centralized Fleet Services (TNR)	32,553	34,498	21,229	13,269
Total Conservation and Natural Resources	3,021,283	2,713,648	2,558,014	155,634
Sanitation				
Transportation and Roads - Onsite Sewage Facility	660,242	659,002	651,407	7,595
Hospitalization Contra	(1,422)	(1,422)	-	(1,422)
Centralized Rent and Utilities (Facilities)	6,800	7,800	7,329	471
Centralized Fleet Services (TNR)	19,711	20,535	11,843	8,692
Total Sanitation	685,331	685,915	670,579	15,336
Total Infrastructure and Environmental Services	9,899,484	10,005,163	7,647,958	2,357,205

	Budgeted Amounts[1, 2, 3]		Actual Amounts[3]	Variance with Final Budget Positive (Negative)
	Original	Final		
Community and Economic Development:				
Economic Development				
Waller Creek TIF (Gen Admin)	-	66,214	66,213	1
Travis County Exposition Center	1,228,615	1,228,615	1,003,106	225,509
Centralized Rent and Utilities (Facilities)	1,000	12,500	9,209	3,291
Centralized Fleet Services (TNR)	14,067	14,881	9,222	5,659
Total Economic Development	1,243,682	1,322,210	1,087,750	234,460
Parks and Recreation				
Transportation and Roads	8,109,035	7,853,474	7,120,956	732,518
Hospitalization Contra	(83,796)	(83,796)	-	(83,796)
Centralized Rent and Utilities (Facilities)	2,000	2,725	2,688	37
Centralized Fleet Services (TNR)	301,712	401,851	249,663	152,188
Total Parks and Recreation	8,328,951	8,174,254	7,373,307	800,947
Culture and Education				
Historical Commission	1,942	1,942	916	1,026
Centralized Rent and Utilities (Facilities)	6,200	6,200	482	5,718
Total Culture and Education	8,142	8,142	1,398	6,744
Total Community and Economic Development	9,580,775	9,504,606	8,462,455	1,042,151
Total	$ 403,064,366	$ 406,598,826	$ 379,582,353	$ 27,016,473

(concluded)

TRAVIS COUNTY, TEXAS
STATISTICAL SECTION

TRAVIS COUNTY, TEXAS
STATISTICAL SECTION
September 30, 2009

This part of Travis County'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 **ST-3**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. The first two schedules relate to government-wide; the remaining schedules relate to fund information.

Revenue Capacity **ST-17**

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.

Debt Capacity **ST-39**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information **ST-53**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information **ST-61**

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.

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

Note: The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning with that year.

TRAVIS COUNTY, TEXAS

FINANCIAL TRENDS

Schedule 1

Travis County, Texas
Net Assets by Component
Governmental Activities
Last Eight Fiscal Years
(unaudited)

	Fiscal Year Ended September 30		
	2002	**2003**	**2004**
Net Assets			
Invested in capital assets, net of related debt	$ 689,248,357	$ 687,132,617	$ 698,238,526
Restricted	16,535,075	23,875,614	28,644,316
Unrestricted[1]	(37,336,451)	(29,735,349)	(22,634,867)
Total net assets	$ 668,446,981	$ 681,272,882	$ 704,247,975

Notes: Travis County began to report net asset information when it implemented GASB Statement No. 34 in fiscal year 2002.

The classification of net assets in fiscal year 2005 reflects the effects of the implementation of GASB Statement No. 46 - "Net Assets Restricted by Enabling Legislation."

Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. Prior years are prepared in accordance with GAAP.

This schedule includes blended component units.

(1) The deficit in unrestricted net assets is a result of payments made to the State of Texas for right-of-way land purchased for joint road projects for which the County reports the debt, but does not report the asset.

Fiscal Year Ended September 30				
2005	2006	2007	2008	2009
$ 725,154,875	$ 731,245,017	$ 746,649,334	$ 778,735,287	$ 826,242,229
28,381,876	27,804,954	34,216,858	40,318,478	34,033,639
(15,021,161)	22,701,561	59,589,364	50,784,405	49,520,735
$ 738,515,590	$ 781,751,532	$ 840,455,556	$ 869,838,170	$ 909,796,603

Schedule 2

Travis County, Texas
Changes in Net Assets
Governmental Activities
Last Eight Fiscal Years
(unaudited)

	Fiscal Year		
	2002	**2003**	**2004**
Expenses			
General government	$ 66,568,720	$ 75,800,673	$ 77,881,031
Justice system	78,332,558	80,832,680	78,445,879
Public safety	32,512,054	37,934,509	38,719,649
Corrections and rehabilitation	83,293,576	83,092,671	80,464,846
Health and human services	35,826,633	38,286,362	39,343,976
Infrastructure and environmental services[1]	169,129,446	64,712,177	77,209,480
Community and economic development	4,610,862	5,657,458	5,992,029
Interest on long-term debt	21,629,201	25,358,230	22,721,482
Total expenses	$ 491,903,050	$ 411,674,760	$ 420,778,372
Program Revenues			
Fees, fines, and charges for services:			
General government	13,810,080	15,997,385	19,740,593
Justice system	13,157,675	16,838,299	15,327,949
Public safety	7,875,056	8,182,191	8,623,813
Corrections and rehabilitation	11,289,598	13,701,180	14,422,038
Health and human services	1,119,364	1,584,429	1,817,582
Infrastructure and environmental services	14,356,757	14,527,968	16,367,385
Community and economic development	1,956,104	2,301,304	2,129,646
Operating grants, contributions, shared revenues, and entitlements:			
General government	1,704,647	1,685,529	154,557
Justice system	8,670,685	9,084,295	9,540,413
Public safety	2,456,118	1,819,311	1,390,995
Corrections and rehabilitation	11,208,101	10,594,860	10,326,513
Health and human services	2,423,059	2,538,123	2,748,569
Infrastructure and environmental services	667,033	-	-
Capital grants, contributions, and donated assets:			
General government[2]	-	-	-
Infrastructure and environmental services	26,135,438	21,095,360	29,664,319
Community and economic development	63,249	77,660	109,606
Total program revenues	$ 116,892,964	$ 120,027,894	$ 132,363,978
Net (Expense)/Revenue	$ (375,010,086)	$ (291,646,866)	$ (288,414,394)
General Revenues			
Taxes:			
Property taxes, ad valorem	255,247,618	289,545,907	296,050,880
Excise taxes from the State of Texas	3,963,302	4,068,052	4,376,878
Unrestricted grants and contributions	2,775,535	1,778,784	2,130,837
Investment earnings	9,009,612	4,990,529	4,669,265
Miscellaneous	3,196,594	4,089,495	4,161,627
Special item - gain from sale of land	-	-	-
Total general revenues and special items	$ 274,192,661	$ 304,472,767	$ 311,389,487
Change in Net Assets	$ (100,817,425)	$ 12,825,901	$ 22,975,093

Notes: Travis County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2002. For comparative purposes, certain prior years have been revised to conform to the current year's presentation. Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. Prior years are prepared in accordance with GAAP.
This schedule includes blended component units.

(1) Travis County contributed $105.6 million and $10.5 million in fiscal years 2002 and 2004, respectively, to the State of Texas for joint road projects from bond proceeds.

(2) Travis County received $4.1 million in federal aid in fiscal year 2005 related to the Help America Vote Act (HAVA) grant.

Fiscal Year				
2005	2006	2007	2008	2009
$ 80,842,627	$ 83,695,932	$ 94,632,906	$ 106,253,737	$ 113,861,069
83,914,875	89,223,427	96,855,914	108,115,964	115,824,734
41,136,886	45,638,186	48,569,296	54,936,023	57,010,176
87,272,090	95,254,826	97,913,001	107,202,072	108,941,093
34,812,146	35,419,641	39,246,181	44,465,983	50,044,973
68,946,441	65,733,063	68,917,914	90,031,020	83,761,739
6,735,409	7,299,040	7,821,417	8,576,884	10,095,501
21,632,040	21,828,103	24,044,409	25,471,681	24,707,401
$ 425,292,514	$ 444,092,218	$ 478,001,038	$ 545,053,364	$ 564,246,686
20,806,930	23,820,299	24,240,885	24,899,983	24,642,565
16,285,653	17,868,607	19,393,065	16,979,972	19,616,347
9,985,491	10,762,529	10,614,565	11,130,775	10,367,723
14,161,117	15,926,055	16,387,894	16,729,409	16,798,043
3,880,421	5,382,199	6,513,604	6,297,117	7,537,315
15,600,245	15,961,633	20,337,407	19,094,706	17,013,426
2,548,111	2,498,757	2,206,645	2,931,424	2,423,400
237,140	147,520	330,363	342,528	464,350
9,658,941	9,698,991	10,970,200	12,497,150	14,179,763
1,151,008	1,994,959	1,345,879	1,034,596	1,223,271
8,981,133	9,796,562	9,888,297	11,796,920	11,943,090
2,129,141	2,593,112	2,929,081	4,600,998	7,408,313
67,432	19,393	50,812	4,951	30,931
4,084,379	-	-	-	-
30,468,263	17,271,386	30,000,117	44,167,832	47,957,485
422,231	44,487	9,793	227,004	505,461
$ 140,467,636	$ 133,786,489	$ 155,218,607	$ 172,735,365	$ 182,111,483
$ (284,824,878)	$ (310,305,729)	$ (322,782,431)	$ (372,317,999)	$ (382,135,203)
297,540,102	322,901,024	337,534,219	360,850,200	390,915,511
4,686,760	5,093,749	5,663,239	6,155,316	6,244,691
1,537,938	2,111,177	2,323,500	4,096,582	1,882,050
9,647,663	18,026,783	26,663,045	23,238,045	17,912,888
5,680,030	5,408,938	7,659,944	7,360,470	5,138,496
-	-	1,642,508	-	-
$ 319,092,493	$ 353,541,671	$ 381,486,455	$ 401,700,613	$ 422,093,636
$ 34,267,615	$ 43,235,942	$ 58,704,024	$ 29,382,614	$ 39,958,433

Schedule 3

Travis County, Texas
Fund Balances
Governmental Funds
Last Ten Fiscal Years
(unaudited)

	Fiscal Year Ended September 30			
	2000	2001	2002	2003
General Fund				
Reserved	$ 4,689,235	$ 6,158,067	$ 9,108,226	$ 6,714,543
Unreserved, designated for:				
Compensated absences	-	-	-	4,287,105
Unreserved, undesignated	37,544,887	50,738,430	38,272,519	47,776,942
Total general fund	$ 42,234,122	$ 56,896,497	$ 47,380,745	$ 58,778,590
All Other Governmental Funds[1]				
Reserved	$ 24,583,334	$ 13,742,269	$ 21,036,303	$ 41,747,932
Unreserved, designated for:				
Special revenue funds - compensated absences[2]	-	-	-	469,361
Debt service	13,016,217	10,576,761	11,355,913	11,700,278
Capital projects	38,123,552	51,257,595	58,448,920	53,056,187
Unreserved, undesignated reported in:				
Special revenue funds	13,596,869	18,026,574	19,578,657	25,970,322
Total all other governmental funds	$ 89,319,972	$ 93,603,199	$ 110,419,793	$ 132,944,080

Notes: Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. Prior years are prepared in accordance with GAAP.
This schedule includes blended component units.

(1) The County implemented GASB Statement No. 34 in fiscal year 2002. Previous fiscal years have not been restated. All Other Governmental Funds includes all governmental funds except General Fund. It also includes permanent funds (formerly non-expendable trust funds) beginning in fiscal year 2002 in accordance with GASB Statement No. 34.

(2) The County adopted GASB Interpretation No. 6 in fiscal year 2003. Details regarding this Interpretation and the County's recognition of compensated absences can be found in the Letter of Transmittal.

Fiscal Year Ended September 30					
2004	2005	2006	2007	2008	2009
$ 7,989,636	$ 9,122,387	$ 10,390,156	$ 14,242,234	$ 18,694,360	$ 13,577,327
4,427,676	4,639,999	4,890,239	5,224,477	5,887,093	6,280,220
55,050,141	55,219,702	67,926,235	75,699,112	62,146,514	71,375,127
$ 67,467,453	$ 68,982,088	$ 83,206,630	$ 95,165,823	$ 86,727,967	$ 91,232,674
$ 31,589,784	$ 30,014,676	$ 27,306,616	$ 65,171,416	$ 104,378,747	$ 45,891,103
536,163	506,199	529,716	573,555	638,005	659,484
7,157,714	7,197,456	8,795,401	11,300,206	13,872,599	13,608,314
50,872,574	57,229,849	86,038,870	125,696,103	98,165,632	112,447,494
25,702,246	25,817,301	32,006,001	38,738,844	22,762,168	24,914,276
$ 115,858,481	$ 120,765,481	$ 154,676,604	$ 241,480,124	$ 239,817,151	$ 197,520,671

Schedule 4

Travis County, Texas
Changes in Fund Balances
Governmental Funds
Last Ten Fiscal Years
(unaudited)

	Fiscal Year			
	2000	2001	2002	2003
Revenues				
Taxes	$ 215,734,106	$ 237,522,409	$ 259,810,920	$ 292,813,959
Intergovernmental	53,746,696	55,072,200	38,986,488	30,491,351
Charges for services	31,173,038	34,950,230	54,356,255	61,320,127
Fines and forfeits	5,038,987	4,091,952	5,707,576	6,387,910
Investment income	14,482,292	17,008,846	10,666,630	3,798,997
Miscellaneous	8,657,879	6,751,249	3,423,808	4,186,505
Total revenues	328,832,998	355,396,886	372,951,677	398,998,849
Expenditures[1]				
Current	253,337,026	271,995,461	304,712,656	312,792,370
Capital outlay[2]	72,542,193	47,106,717	153,705,260	46,908,816
Debt service[3]	49,933,976	50,336,450	54,665,733	64,750,860
Total expenditures	375,813,195	369,438,628	513,083,649	424,452,046
Excess (deficiency) of revenues over expenditures	(46,980,197)	(14,041,742)	(140,131,972)	(25,453,197)
Other Financing Sources (Uses)				
General obligation debt issued[2]	24,780,000	32,930,000	146,235,000	59,320,000
General obligation debt premium	-	-	1,100,534	117,038
Refunding bonds issued	-	-	11,460,000	38,540,000
Refunding bonds premium	-	-	177,565	2,006,703
Payment to refunding bond agent	-	-	(11,540,285)	(40,232,968)
Original issue discount	-	-	-	-
Sale of capital assets	-	-	-	650,000
Transfers in	5,269,967	6,216,493	5,123,092	6,053,003
Transfers out	(5,269,967)	(6,216,493)	(5,123,092)	(7,078,447)
Total other financing sources (uses)	24,780,000	32,930,000	147,432,814	59,375,329
Special Items				
Proceeds from sale of real estate	-	-	-	-
Net change in fund balances	$ (22,200,197)	$ 18,888,258	$ 7,300,842	$ 33,922,132
Debt service as a percentage of noncapital expenditures	19.7%	18.5%	13.3% [4]	20.7%

Notes: The County implemented GASB Statement No. 34 in fiscal year 2002. Previous fiscal years have not been restated.

In compliance with GASB Statement No. 34, Permanent Funds (formerly non-expendable trust funds) are included as governmental funds beginning in fiscal period 2002.

Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. Prior years are prepared in accordance with GAAP.

This schedule includes blended component units.

(1) Expenditures are shown in detail in Schedule 5.
(2) Travis County contributed $105.6 million and $10.5 million in fiscal years 2002 and 2004, respectively, to the State of Texas for joint road projects from bond proceeds.
(3) Debt issuance costs were included in General Government current expenditures in all years prior to 2002.
(4) The debt service as a percentage of noncapital expenditures calculation was adjusted in 2002 and 2004 to reflect Travis County's contribution to the State of Texas for joint road projects from bond proceeds. For the purposes of this calculation these amounts are included as current expenditures versus capital outlay.

Fiscal Year					
2004	2005	2006	2007	2008	2009
$ 299,227,758	$ 302,205,859	$ 328,098,773	$ 342,807,949	$ 367,405,669	$ 397,958,349
45,194,797	34,510,489	28,162,319	28,210,834	37,025,115	51,672,368
66,224,790	69,742,078	77,651,363	81,905,656	83,797,371	83,763,304
6,321,816	6,829,689	8,029,767	8,444,507	8,415,094	8,427,539
3,663,515	7,461,294	14,983,807	23,230,344	18,797,800	13,096,261
4,171,895	5,702,595	5,138,032	6,904,960	6,496,564	5,148,612
424,804,571	426,452,004	462,064,061	491,504,250	521,937,613	560,066,433
326,362,031	337,687,465	361,113,294	381,829,343	427,677,179	453,556,659
57,008,391	36,706,409	72,630,959	56,082,201	98,964,822	104,323,392
64,553,185	64,402,803	64,571,657	65,423,524	70,382,608	72,064,291
447,923,607	438,796,677	498,315,910	503,335,068	597,024,609	629,944,342
(23,119,036)	(12,344,673)	(36,251,849)	(11,830,818)	(75,086,996)	(69,877,909)
13,720,000	17,490,000	84,045,000	107,935,000	64,925,000	31,415,000
6,300	64,793	214,216	252,319	235,065	-
-	122,635,000	9,155,000	23,784,987	-	31,905,000
-	10,854,350	130,991	1,431,592	-	2,536,592
-	(132,277,835)	(9,157,693)	(24,920,762)	-	(33,770,456)
-	-	-	-	(173,898)	-
-	-	-	-	-	-
7,980,136	8,062,028	10,295,664	10,691,891	13,659,025	15,152,907
(6,984,136)	(8,062,028)	(10,295,664)	(10,691,891)	(13,659,025)	(15,152,907)
14,722,300	18,766,308	84,387,514	108,483,136	64,986,167	32,086,136
-	-	-	2,110,395	-	-
$ (8,396,736)	$ 6,421,635	$ 48,135,665	$ 98,762,713	$ (10,100,829)	$ (37,791,773)
19.2% (4)	19.1%	17.9%	17.1%	16.5%	15.9%

Schedule 5

Travis County, Texas
Expenditures by Function
Governmental Funds
Last Ten Fiscal Years
(unaudited)

	Fiscal Year			
	2000	2001	2002[1]	2003[1]
Expenditures				
Current:				
Functions used prior to fiscal year 2003:				
General government	$ 42,110,474	$ 50,558,051	-	-
Justice system	39,608,584	42,305,295	-	-
Law enforcement	28,901,628	33,367,455	-	-
Corrections and rehabilitation	62,500,872	69,085,011	-	-
Juvenile services	21,949,358	22,041,988	-	-
Public health	14,922,951	16,421,075	-	-
Human services	21,226,995	18,398,206	-	-
Transportation and roads	19,670,580	16,681,336	-	-
Parks and recreation	2,445,584	3,137,044	-	-
Functions used from fiscal year 2003 forward:				
General government	-	-	$ 46,896,192	$ 49,666,600
Justice system	-	-	80,522,967	82,373,306
Public safety	-	-	32,813,028	37,310,891
Corrections and rehabilitation	-	-	86,745,965	83,621,026
Health and human services	-	-	35,415,060	37,817,648
Infrastructure and environmental services	-	-	18,311,502	17,507,044
Community and economic development	-	-	4,007,942	4,495,855
Capital outlay[2]	72,542,193	47,106,717	153,705,260	46,908,816
Debt service:				
Refunding bond issuance costs	-	-	90,210	303,815
Debt issuance costs[3]	-	-	1,003,469	154,204
Advance refunding escrow	-	-	-	-
Capital lease principal	73,785	79,495	85,647	92,275
Principal on general obligation debt	32,795,000	30,661,833	33,653,381	39,253,523
Interest and other charges	13,607,774	17,472,112	19,833,026	24,947,043
Capitalized interest[4]	3,457,417	2,123,010	-	-
Total expenditures	$ 375,813,195	$ 369,438,628	$ 513,083,649	$ 424,452,046

Notes: The County implemented GASB Statement No. 34 in fiscal year 2002. Previous fiscal years have not been restated.

In compliance with GASB Statement No. 34, Permanent Funds (formerly non-expendable trust funds) are included as governmental funds beginning in fiscal year 2002.

The Uniform Chart of Accounts for Texas Counties was adopted in fiscal year 2003.

Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. Prior years are prepared in accordance with GAAP.

This schedule includes blended component units.

(1) The County has reclassified certain functional expenditures to be consistent with the Uniform Chart of Accounts for Texas Counties adopted in fiscal year 2003.
(2) Travis County contributed $105.6 million and $10.5 million in fiscal years 2002 and 2004, respectively, to the State of Texas for joint road projects from bond proceeds.
(3) Debt issuance costs were included in General Government current expenditures in all years prior to 2002.
(4) The requirement to capitalize construction period interest was eliminated in fiscal year 2002 by GASB Statement No. 37.

Fiscal Year					
2004	2005	2006	2007	2008	2009
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 54,077,332	$ 55,138,365	$ 59,867,786	$ 61,275,126	$ 66,780,943	$ 70,318,978
82,691,555	89,034,598	94,672,961	102,659,675	114,343,861	122,710,476
40,149,412	42,498,649	47,523,305	50,517,497	57,109,115	59,209,046
85,324,250	90,430,475	98,954,704	101,890,572	110,846,512	113,199,712
39,380,193	34,679,229	35,300,509	38,993,277	44,445,897	49,767,907
19,731,737	20,167,308	18,439,351	19,784,147	26,586,414	29,815,646
5,007,552	5,738,841	6,354,678	6,709,049	7,564,437	8,534,894
57,008,391	36,706,409	72,630,959	56,082,201	98,964,822	104,323,392
-	1,196,336	126,921	281,796	-	280,123
87,380	106,448	228,010	342,616	1,333,592	310,218
-	824,750	-	-	-	1,173,439
100,719	122,065	128,942	147,899	144,541	75,296
38,236,450	38,656,775	41,117,340	39,132,204	39,754,555	41,947,901
26,128,636	23,496,429	22,970,444	25,519,009	29,149,920	28,277,314
-	-	-	-	-	-
$ 447,923,607	$ 438,796,677	$ 498,315,910	$ 503,335,068	$ 597,024,609	$ 629,944,342

TRAVIS COUNTY, TEXAS

REVENUE CAPACITY

Schedule 6

Travis County, Texas
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(unaudited)

This schedule has been prepared in the format required by GASB Statement No. 44 ("GASB 44"). Per the GASB, the intent of the schedule is "to present comparative rate data for other governmental bodies that extend rates against the reporting government's revenue base, so that some sense of the "overall" burden on the government's taxpayers is communicated." [1] We believe the citizenry, investors and creditors of Travis County will not be able to achieve this objective based solely on this information.

GASB Statement No. 44 has established a **direct tax rate,** which is a new calculation defined by the GASB based on the percentage applied to a tax base. This is not necessarily the rate established by that government for that year's rate structure. When the government's tax base, in our case the total taxable assessed value, encompasses the entire rate base, then the direct tax rate and the actual tax rate are the same. If the government includes a unit that does not encompass the entire rate base, then the direct rate is calculated to produce a result as if the rate were applied to the entire county's tax base. In reality, no taxpayer would pay this rate, and those taxpayers who are subject to the rate would pay a much higher rate.

The following are Travis County and its component units fiscal year 2009 actual adopted tax rates:

	Travis County	Northwest Travis County Road District No. 3	Travis County Bee Cave Road District No. 1	Travis County Healthcare District
Total Taxable Assessed Value	$95,025,780,199	$495,921,175	$173,177,303	$95,576,657,141
Actual Tax Rate	0.4122	0.1100	0.4700	0.0679

The Direct Tax Rate for Northwest Travis County Road District No. 3 ("NWTCRD No. 3") is Calculated as follows:

$$\frac{\text{NWTCRD No. 3 Taxable Assessed Value}}{\text{Travis County Taxable Assessed Value}} \times \text{NWTCRD No. 3 Actual Tax Rate} = \textbf{NWTCRD No. 3 Direct Tax Rate}$$

$$\frac{\$495{,}921{,}175}{\$95{,}025{,}780{,}199} \times 0.1100 = \mathbf{0.0006}$$

The Direct Tax Rate for Travis County Bee Cave Road District No.1 ("TCBCRD No. 1") is Calculated as follows:

$$\frac{\text{TCBCRD No. 1 Taxable Assessed Value}}{\text{Travis County Taxable Assessed Value}} \times \text{TCBCRD No. 1 Actual Tax Rate} = \textbf{TCBCRD No. 1 Direct Tax Rate}$$

$$\frac{\$173{,}177{,}303}{\$95{,}025{,}780{,}199} \times 0.4700 = \mathbf{0.0009}$$

(1) GASB Statement No. 44, Paragraph 84.

Schedule 6 (continued)

Travis County, Texas
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(unaudited)

Fiscal Year Ended Sept. 30	Real Property: Residential Property[2]	Real Property: Commercial Property[2]	Real Property: Industrial Property[2]	Real Property: Total Real Property[2]	Personal Property[2]
2000	$ Data not available	$ Data not available	$ Data not available	$ 42,951,265,742	$ 6,888,158,118
2001				52,592,954,516	7,680,551,549
2002				62,248,832,537	9,376,657,196
2003				66,863,306,587	8,279,432,312
2004				63,566,576,847	7,821,535,589
2005				69,852,496,817	8,032,312,159
2006	57,470,303,212	15,816,551,007	1,009,551,001	74,296,405,220	8,261,223,086
2007	66,826,686,341	19,549,061,937	1,009,476,420	87,385,224,698	8,853,968,337
2008	75,592,582,680	22,684,319,129	1,041,727,326	99,318,629,135	9,915,257,758
2009	85,292,646,320	25,014,981,286	1,162,060,004	111,469,687,610	10,677,839,358

Source:

Notes: Taxes are levied on 100% of the taxable assessed value, net of exemptions.

(1) GASB Statement No. 44 requires that the total direct rate be the weighted average of all individual direct rates applied by a government to a particular revenue base. Therefore, tax rates shown in this schedule do not reflect the actual tax rates for NWTCRD No. 3. See Page 1 of Schedule 6 for more information.

(2) Excludes applicable exemptions.

(3) Net of applicable exemptions.

Total Taxable Assessed Value[2]	Less: Tax-Exempt Property	Total Net Taxable Assessed Value[3]	Direct Tax Rate				
			Travis County	Northwest Travis County Road District No. 3[1]	Health-care District	Travis County Bee Cave Road District No. 1[1]	Total Direct Tax Rate
$ 49,839,423,860	$ 7,825,078,933	$ 42,014,344,927	$ 0.4988	$ 0.0016	$ -	$ -	$ 0.5004
60,273,506,065	10,731,301,629	49,542,204,436	0.4670	0.0012	-	-	0.4682
71,625,489,733	14,053,521,710	57,571,968,023	0.4460	0.0011	-	-	0.4471
75,142,738,899	13,430,261,437	61,712,477,462	0.4660	0.0010	-	-	0.4670
71,388,112,436	11,729,409,978	59,658,702,458	0.4918	0.0010	-	-	0.4928
77,884,808,976	17,606,061,860	60,278,747,116	0.4872	0.0010	0.0779	-	0.5661
82,557,628,306	18,482,810,448	64,074,817,858	0.4993	0.0010	0.0779	-	0.5782
96,239,193,035	21,494,274,966	74,744,918,069	0.4499	0.0008	0.0734	-	0.5241
109,233,886,893	24,188,636,452	85,045,250,441	0.4216	0.0006	0.0693	-	0.4915
122,147,526,968	27,121,746,769	95,025,780,199	0.4122	0.0006	0.0679	0.0009	0.4816

Schedule 7

Travis County, Texas
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

(rate per $100 of assessed value)
(unaudited)

This schedule has been prepared in the format required by GASB Statement No. 44 ("GASB 44"). An objective of GASB 44 is to provide the citizenry, investors and creditors of Travis County a means to compare the tax amount charged by each taxing jurisdiction to the taxpayer.

We do not believe that this objective can be achieved by comparing only the tax rates due to the fact that tax exemptions for homestead, over 65, and disability provided by some taxing jurisdictions are not reflected in the tax rates. By comparing only tax rates, the reader could draw a misleading conclusion.

For example, Travis County provides a 20% homestead tax exemption and the City of Austin provides no homestead tax exemption. If the reader looked only at the 2009 tax rate of Travis County $0.4122 and City of Austin $0.4012, the conclusion may be that the tax burden to the taxpayer by the City of Austin would be less. As you can see from the following table, the City of Austin tax burden is higher than Travis County.

Taxing Jurisdiction	Assessed Value	Homestead Tax Exemption	Net Taxable Value	FY09 Tax Rate	Taxes Due	% of Taxes Due
City of Austin	**$ 200,000**	$ -	**$ 200,000**	0.4012	**$ 802**	54.86 %
Travis County	**$ 200,000**	$ 40,000	**$ 160,000**	0.4122	**$ 660**	45.14 %
Total 2009 Property Taxes Owed					**$ 1,462**	**100.00 %**

Please see Schedule 8 for the fiscal year 2009 tax exemptions provided by the various taxing jurisdictions as these tax exemptions should be considered when analyzing property taxes.

For discussion of Direct Tax Rates see Schedule 6 for further information.

Schedule 7 (continued)

Travis County, Texas
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)
(unaudited)

	Year Taxes Are Payable			
	2000	**2001**	**2002**	**2003**
County Direct Rates				
Travis County	$ 0.4988	$ 0.4670	$ 0.4460	$ 0.4660
Northwest Travis County Road District No. 3 (1)	0.0016	0.0012	0.0011	0.0010
Travis County Healthcare District	-	-	-	-
Travis County Bee Cave Road District No. 1	-	-	-	-
Total direct rate	0.5004	0.4682	0.4471	0.4670
Special District Rates				
Bastrop-Travis County ESD	$ -	$ -	$ -	$ -
Bella Vista MUD	-	1.0000	0.9500	0.9300
Belvedere MUD	-	-	-	-
Cottonwood Creek MUD No. 1	-	-	0.9500	0.9500
Hurst Creek MUD	0.6378	0.5535	0.5000	0.4600
Kelly Lane WCID No. 1	-	-	-	-
Kelly Lane WCID No. 2	-	-	-	-
Lakeside MUD No. 3	-	-	-	-
Lakeside WCID No. 1	-	0.8700	0.8700	0.8700
Lakeside WCID No. 2-A	-	-	-	-
Lakeside WCID No. 2-B	-	-	-	0.8700
Lakeside WCID No. 2-C	-	-	-	-
Lakeside WCID No. 2-D	-	-	-	-
Lakeway MUD	0.2495	0.2535	0.2507	0.2615
Lost Creek MUD	0.1042	0.0975	0.0933	0.0933
Moore's Crossing MUD	0.7300	0.7300	0.7300	0.7300
Northtown MUD	0.6400	0.6400	0.6500	0.6500
N.E. Travis County MUD	-	-	-	-
N.W. Austin MUD No. 1	0.3620	0.3620	0.3577	0.3150
Presidential Glen MUD	-	-	-	-
River Place MUD	0.6000	0.6000	0.5500	0.5000
Senna Hills MUD	0.6604	0.6650	0.6650	0.6650
Shady Hollow MUD	0.2622	0.2454	0.2454	0.2202
Sunfield MUD No. 1	-	-	-	-
Sunfield MUD No. 2	-	-	-	-
Sunfield MUD No. 3	-	-	-	-
Tanglewood Forest Limited Dist	0.3400	0.3150	0.3200	0.3100
Travis Co. Emergency Svcs. Dist. No. 1	0.1000	0.0975	0.0970	0.0980
Travis Co. Emergency Svcs. Dist. No. 2	0.1000	0.0975	0.1000	0.1000
Travis Co. Emergency Svcs. Dist. No. 3	0.1000	0.1000	0.1000	0.1000
Travis Co. Emergency Svcs. Dist. No. 4	0.1000	0.1000	0.0988	0.1000
Travis Co. Emergency Svcs. Dist. No. 5	0.0800	0.0757	0.0710	0.0708
Travis Co. Emergency Svcs. Dist. No. 6	0.1000	0.1000	0.1000	0.1000
Travis Co. Emergency Svcs. Dist. No. 7	0.1000	0.1000	0.1000	0.1000
Travis Co. Emergency Svcs. Dist. No. 8	0.0700	0.0700	0.0700	0.0687
Travis Co. Emergency Svcs. Dist. No. 9	0.0589	0.0532	0.0680	0.0710
Travis Co. Emergency Svcs. Dist. No. 10	0.1000	0.1000	0.0981	0.0987
Travis Co. Emergency Svcs. Dist. No. 11	0.0600	0.0600	0.0800	0.0800
Travis Co. Emergency Svcs. Dist. No. 12	0.1000	0.0939	0.0959	0.0992
Travis Co. Emergency Svcs. Dist. No. 13	-	-	-	-
Travis Co. Emergency Svcs. Dist. No. 14	0.0300	0.0700	0.0600	0.0700

Year Taxes Are Payable					
2004	2005	2006	2007	2008	2009
$ 0.4918	$ 0.4872 (2)	$ 0.4993	$ 0.4499	$ 0.4216	$ 0.4122
0.0010	0.0010	0.0010	0.0008	0.0006	0.0006
-	0.0779 (2)	0.0779	0.0734	0.0693	0.0679
-	-	-	-	-	0.0009
0.4928	0.5661	0.5782	0.5241	0.4915	0.4816
$ -	$ -	$ -	$ -	$ -	$ 0.1000
0.9105	0.9105	0.8200	0.7979	0.7681	0.6056
-	-	-	0.4500	0.4500	0.4500
0.9500	0.9500	0.9500	0.8968	0.8968	0.8968
0.4500	0.4420	0.4770	0.4821	0.4821	0.4320
-	-	-	0.9500	0.9500	0.9500
-	-	-	-	-	0.9500
-	-	-	0.9000	0.9000	0.9000
0.8700	0.8700	0.8700	0.8700	0.8500	0.8500
-	-	-	-	-	0.9700
0.8700	0.8700	0.8700	0.8700	0.9700	0.9700
-	0.8700	0.8700	0.8200	0.9000	0.9000
-	-	-	0.8700	0.9700	0.9700
0.2802	0.2818	0.2818	0.2305	0.2122	0.1922
0.1161	0.1229	0.1132	0.1164	0.1716	0.1647
0.7300	0.7300	0.7300	0.7300	0.7595	0.7595
0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
0.9300	0.9300	0.9300	0.9300	0.8993	0.8993
0.2632	0.2600	0.3000	0.2900	0.2750	0.2525
-	-	-	0.5019	0.5019	0.5019
0.5000	0.5000	0.4500	0.4000	0.3500	0.3500
0.6650	0.6650	0.6650	0.6075	0.5600	0.5400
0.1732	0.1700	0.1500	0.1500	0.1491	0.1469
-	-	-	-	0.9000	0.9000
-	-	-	-	0.9000	0.9000
-	-	-	-	0.9000	0.9000
0.3300	0.3525	0.3525	0.3675	0.2200	0.2100
0.0999	0.0989	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.0994	0.1000	0.1000	0.1000
0.1000	0.1000	0.0982	0.0905	0.1000	0.0986
0.0708	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	-	-	-	-
0.0800	0.0790	0.0900	0.0900	0.1000	0.1000
0.0710	0.0710	0.0800	0.0800	0.0800	0.0800
0.1000	0.0988	0.1000	0.1000	0.1000	0.1000
0.0800	0.0800	0.0900	0.0900	0.0900	0.1000
0.1000	0.0991	0.1000	0.1000	0.1000	0.1000
-	-	-	0.1000	0.1000	0.1000
0.0700	0.1000	0.1000	0.1000	0.1000	0.1000

(continued)

Schedule 7 (continued)
Travis County, Texas
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)
(unaudited)

	Year Taxes Are Payable			
	2000	2001	2002	2003
Special District Rates, cont.				
Travis County MUD No. 2	$ 0.4300	$ 0.4300	$ 0.9500	$ 0.9500
Travis County MUD No. 3	0.7409	0.6321	0.6241	0.6100
Travis County MUD No. 4	0.8589	0.8589	0.8589	0.7500
Travis County MUD No. 5	0.9089	0.9089	0.9089	0.9089
Travis County MUD No. 6	0.9089	0.8870	0.8870	0.6500
Travis County MUD No. 7	0.9089	0.9089	0.9089	0.9089
Travis County MUD No. 8	0.9089	0.9089	0.9089	0.9089
Travis County MUD No. 9	0.9089	0.9089	0.9089	0.9089
Travis County MUD No. 10	0.5000	0.9500	0.9500	0.9500
Travis County MUD No. 11	-	-	-	-
Travis County MUD No. 14	-	-	-	-
Travis County MUD No. 15	-	-	-	0.6500
Travis County MUD No. 16	-	-	-	-
Travis County WCID No. 10	0.0523	0.0474	0.0475	0.0475
Travis County WCID No. 17	0.0698	0.0635	0.0590	0.0590
Travis County WCID No. 17 - Comanche Trail Defined Area	0.3025	0.2467	0.2270	0.1916
Travis County WCID No. 17 - Flintrock Ranch Defined Area	-	-	-	-
Travis County WCID No. 17 - Steiner Ranch Defined Area	0.5982	0.6152	0.6150	0.6150
Travis County WCID No. 18	0.2538	0.3890	0.3600	0.2845
Travis County WCID No. 19	0.3490	0.2800	0.2500	0.2300
Travis County WCID No. 20	0.5134	0.4300	0.3700	0.3700
Travis County WCID - Point Venture	0.7498	0.6738	0.5807	0.5550
Wells Branch MUD	0.5052	0.4905	0.5200	0.5050
W. Travis County MUD No. 3	0.9747	0.3320	0.2700	0.2400
W. Travis County MUD No. 5	0.9800	0.3800	0.3700	0.3700
W. Travis County MUD No. 6	-	-	-	-
W. Travis County MUD No. 8	-	-	-	-
Wilbarger Creek MUD No. 1	-	-	-	-
Wilbarger Creek MUD No. 2	-	-	-	-
Williamson County WSID No. 3	-	-	-	-
Williamson-Travis County WCID No. 1-D	-	0.9500	0.9000	0.9000
Williamson-Travis County WCID No. 1-G	-	-	1.0000	1.0000
County Line Special District Rates				
Anderson Mill MUD	$ 0.50000	$ 0.47743	$ 0.46743	$ 0.44752
Cypress Ranch WCID No. 1	-	-	-	-
North Austin MUD No. 1	0.6850	0.5803	0.5500	0.5100
Ranch at Cypress Creek MUD No. 1	0.8080	0.7710	0.6905	0.6770
Williamson-Travis County MUD No. 1	0.8922	0.8463	0.8359	0.7765
Williamson-Travis County WCID No. 1-F	-	-	-	-
City, Village, and Town Rates				
Austin	$ 0.5034	$ 0.4663	$ 0.4597	$ 0.4597
Bee Cave	0.1800	0.1600	0.1600	0.0800
Briarcliff, Village of	0.0575	0.0575	0.0575	0.0542
Cedar Park	0.4839	0.4996	0.4482	0.44824

Year Taxes Are Payable					
2004	2005	2006	2007	2008	2009
$ 0.9500	$ 0.9500	$ 0.9500	$ 0.9000	$ 0.9000	$ 0.8800
0.5950	0.5792	0.5692	0.5425	0.5232	0.4950
0.7316	0.6796	0.7264	0.6927	0.6927	0.6715
0.9089	0.9089	0.9089	0.9089	0.9089	0.9089
0.6555	0.6316	0.5861	0.5182	0.4831	0.4531
0.9089	0.9089	0.9089	0.9089	0.9089	0.9089
0.9089	0.9089	0.8489	0.7796	0.7213	0.7213
0.9089	0.9089	0.9089	0.8920	0.8756	0.8756
0.9500	0.8000	0.8000	0.7914	0.7500	0.7470
-	-	0.7725	0.7725	0.7725	0.7725
0.8800	0.8800	0.8800	0.8800	0.7909	0.7909
0.6500	0.4940	0.2300	0.2500	0.2500	0.2925
-	-	-	-	-	0.9000
0.0499	0.0506	0.0513	0.0463	0.0436	0.0402
0.0590	0.0600	0.0600	0.0599	0.0575	0.0575
0.1802	0.1573	0.1536	0.1036	-	-
0.1419	0.1238	0.4381	0.4205	0.4382	0.3982
0.6150	0.6150	0.6300	0.5915	0.6150	0.5494
0.2845	0.2780	0.2729	0.2521	0.2295	0.2136
0.2300	0.2300	0.2300	0.2250	0.2250	0.2250
0.3700	0.3637	0.3637	0.3537	0.3500	0.3250
0.5469	0.5311	0.4982	0.4982	0.4652	0.3913
0.5000	0.4800	0.4800	0.4800	0.4800	0.4700
0.2400	0.2500	0.2300	0.0900	0.1000	0.1200
0.4050	0.4050	0.4050	0.3200	0.3050	0.3000
-	0.4500	0.4500	0.4500	0.4500	0.4500
-	-	0.3500	0.5500	0.6000	0.6000
0.9500	0.9500	0.9500	0.9500	0.9500	0.9500
0.9500	0.9500	0.9500	0.9500	0.9500	0.9500
-	-	-	-	-	0.7730
0.9000	0.8750	0.8250	0.7800	0.7426	0.5412
0.9500	0.9400	0.8430	0.6816	0.6074	0.5761
$ 0.46752	$ 0.46752	$ 0.44731	$ 0.46400	$ 0.4640	$ 0.4000
-	0.6400	0.6900	0.7200	0.7800	0.8150
0.5000	0.5000	0.4500	0.4500	0.4180	0.4050
0.6618	0.6900	0.6927	0.6400	0.6282	0.6102
0.7765	0.7965	0.7842	0.7342	0.7170	0.7225
-	0.9500	0.9500	0.9500	0.9500	0.9000
$ 0.4928	$ 0.4430	$ 0.4430 (2)	$ 0.4126	$ 0.4034	$ 0.4012
0.0800	0.0800	0.0200	0.0200	0.0200	0.0200
0.0562	0.0562	0.0962	0.0962	0.0962	0.0962
0.46807	0.48807	0.51807	0.51807	0.50807	0.489001

(continued)

Schedule 7 (continued)
Travis County, Texas
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)
(unaudited)

	Year Taxes Are Payable			
	2000	**2001**	**2002**	**2003**
City, Village, and Town Rates, cont.				
Creedmoor, Village of	$ 0.2500	$ 0.2799	$ 0.2799	$ 0.2799
Elgin	0.7041	0.7041	0.7272	0.6903
Jonestown	0.5853	0.6827	0.6827	0.6827
Lago Vista	0.7890	0.7677	0.7300	0.6990
Lakeway	0.2500	0.2350	0.2208	0.2200
Leander	0.486360	0.4839	0.47899	0.558450
Manor	0.3750	0.3750	0.6010	0.6648
Mustang Ridge	0.0935	0.1094	0.2188	0.2461
Pflugerville	0.6998	0.6424	0.6299	0.6299
Point Venture, Village of	-	-	0.0400	0.0400
Rollingwood	0.1275	0.1150	0.1138	0.1127
Round Rock	0.36295	0.33031	0.32207	0.3422
San Leanna, Village of	0.2498	0.2498	0.2498	0.2498
The Hills, Village of	-	-	0.0400	0.0400
Volente, Village of	-	-	-	-
Webberville, Village of	-	-	-	-
Westlake Hills	0.0680	0.0610	0.0580	0.0580
School District Rates				
Austin ISD	$ 1.5486	$ 1.5486	$ 1.5486	$ 1.5964
Del Valle ISD	1.6140	1.6040	1.6949	1.7785
Eanes ISD	1.6697	1.6964	1.7485	1.7312
Lago Vista ISD	1.7561	1.6645	1.7860	1.7400
Lake Travis ISD	1.8884	1.7795	1.8302	1.7856
Manor ISD	1.6900	1.4770	1.6954	1.7141
Pflugerville ISD	1.5200	1.3875	1.4700	1.6900
County Line School and Community College District Rates				
Austin Community College	$ 0.0500	$ 0.0500	$ 0.0500	$ 0.0500
Coupland ISD	1.4884	1.4884	1.5000	1.5000
Dripping Springs ISD	1.8500	1.8330	1.6099	1.7410
Elgin ISD	1.4700	1.5000	1.5891	1.5891
Hays Cons ISD	1.7950	1.5154	1.5963	1.6800
Johnson City ISD	1.2539	1.2845	1.3416	1.3416
Leander ISD	1.63173	1.62107	1.6500	1.7220
Marble Falls ISD	1.6800	1.6800	1.6447	1.6422
Round Rock ISD	1.711144	1.708635	1.738653	1.792361

Source: Travis Central Appraisal District and various other governmental entities.

(1) GASB Statement No. 44 requires that the total direct rate be the weighted average of all individual direct rates applied by a government to a particular revenue base. Therefore, tax rates shown in this schedule do not reflect the actual tax rates for NWTCRD No. 3. See Page 1 of Schedule 6 for more information.

(2) As a result of the voter-approved formation of the Travis County Healthcare District (TCHD) effective October 1, 2005, healthcare expenditures and the related taxing authority were transferred to TCHD from Travis County and the City of Austin. Therefore, the ad valorem tax rate for Travis County and the City of Austin were reduced by $0.0144 and $0.0635, respectively, and correspondingly TCHD established a rate of $0.0779.

Year Taxes Are Payable					
2004	2005	2006	2007	2008	2009
$ 0.2799	$ 0.2799	$ 0.2799	$ 0.2799	$ 0.2799	$ 0.2799
0.6941	0.6866	0.7148	0.7300	0.7580	0.7588
0.6395	0.6255	0.6255	0.5625	0.5425	0.5425
0.6990	0.6990	0.6754	0.5969	0.5800	0.5700
0.2200	0.2275	0.2275	0.2200	0.2139	0.1827
0.558450	0.556626	0.548291	0.598291	0.607591	0.60259
0.4953	0.4684	0.4908	0.3981	0.6135	0.6582
0.2379	0.2518	0.2511	0.2423	0.2493	0.2707
0.6417	0.6400	0.6350	0.6240	0.6190	0.6140
0.0400	0.0400	0.0400	0.0400	0.0600	0.0600
0.1127	0.1256	0.1273	0.1200	0.1159	0.1142
0.357152	0.37972	0.37105	0.37105	0.36522	0.36522
0.2498	0.2498	0.2498	0.2498	0.2498	0.2498
0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
0.1330	0.1200	0.1210	0.1256	0.1230	0.1286
-	0.2500	0.2500	0.2750	0.2750	0.3025
0.0609	0.0638	0.0604	0.0534	0.0534	0.0534
$ 1.6137	$ 1.6230	$ 1.6230	$ 1.4930	$ 1.1630	$ 1.2020
1.7968	1.8063	1.8700	1.7277	1.4800	1.4800
1.7778	1.6705	1.6610	1.5625	1.2025	1.2025
1.7300	1.7150	1.7150	1.5650	1.2000	1.1800
1.7883	1.8025	1.8005	1.6186	1.3585	1.3159
1.7291	1.8262	1.8000	1.7680	1.5150	1.5350
1.8500	1.8300	1.8500	1.6800	1.4700	1.4600
$ 0.0771	$ 0.0900	$ 0.0991	$ 0.0965	$ 0.0958	$ 0.0954
1.5000	1.5000	1.5000	1.3700	1.04005	1.04005
1.7554	1.7465	1.8260	1.6801	1.4153	1.4900
1.7300	1.8200	1.8500	1.6500	1.4400	1.4800
1.7295	1.7945	1.8763	1.7780	1.4613	1.4613
1.3420	1.4932	1.6127	1.4325	1.1780	1.1915
1.8300	1.7900	1.7500	1.6438	1.3334	1.37924
1.6420	1.6550	1.6400	1.4716	1.2350	1.2550
1.864261	1.857213	1.833411	1.640646	1.323805	1.332426

(concluded)

Schedule 8

Travis County, Texas
Tax Exemptions Offered by Direct and Overlapping Taxing Entities
Fiscal Year 2009
(unaudited)

	Type of Exemption		
	Homestead	Over 65	Disability
County Direct Exemptions			
Travis County	20%	$ 65,000	$ 65,000
N.W. Travis County RD No. 3	-	-	-
Travis County Healthcare District	20%	65,000	65,000
Travis County Bee Cave Road District No. 1	-	-	-
Special District Exemptions			
Bastrop-Travis County ESD	-	-	-
Bella Vista MUD	-	-	-
Belvedere MUD	-	-	-
Cottonwood Creek MUD No. 1	-	5,000	5,000
Hurst Creek MUD	20%	10,000	10,000
Kelly Lane WCID No. 1	-	-	-
Kelly Lane WCID No. 2	-	-	-
Lakeside MUD No. 3	-	-	-
Lakeside WCID No. 1	-	-	-
Lakeside WCID No. 2-A	-	-	-
Lakeside WCID No. 2-B	-	-	-
Lakeside WCID No. 2-C	-	-	-
Lakeside WCID No. 2-D	-	-	-
Lakeway MUD	-	5,000	-
Lost Creek MUD	-	-	-
Moore's Crossing MUD	-	-	-
Northtown MUD	-	-	-
N.E. Travis County MUD	-	-	-
N.W. Austin MUD No. 1	-	-	-
Presidential Glen MUD	-	-	-
River Place MUD	10%	25,000	-
Senna Hills MUD	-	-	-
Shady Hollow MUD	-	-	-
Sunfield MUD No. 1	-	-	-
Sunfield MUD No. 2	-	-	-
Sunfield MUD No. 3	-	-	-
Tanglewood Forest Limited Dist	-	50,000	-
Travis Co. Emergency Svcs. Dist. No. 1	-	-	-
Travis Co. Emergency Svcs. Dist. No. 2	-	-	-
Travis Co. Emergency Svcs. Dist. No. 3	-	-	-
Travis Co. Emergency Svcs. Dist. No. 4	-	-	-
Travis Co. Emergency Svcs. Dist. No. 5	-	-	-
Travis Co. Emergency Svcs. Dist. No. 6	-	-	-
Travis Co. Emergency Svcs. Dist. No. 7	-	-	-
Travis Co. Emergency Svcs. Dist. No. 8	-	-	-
Travis Co. Emergency Svcs. Dist. No. 9	-	4,000	-
Travis Co. Emergency Svcs. Dist. No. 10	-	-	-
Travis Co. Emergency Svcs. Dist. No. 11	-	-	-
Travis Co. Emergency Svcs. Dist. No. 12	-	-	-
Travis Co. Emergency Svcs. Dist. No. 13	-	-	-
Travis Co. Emergency Svcs. Dist. No. 14	-	-	-
Travis County MUD No. 2	-	5,000	5,000
Travis County MUD No. 3	-	-	-
Travis County MUD No. 4	-	-	-
Travis County MUD No. 5	-	-	-
Travis County MUD No. 6	-	-	-

	Type of Exemption		
	Homestead	Over 65	Disability
Special District Exemptions, cont.			
Travis County MUD No. 7	-	$ -	$ -
Travis County MUD No. 8	-	-	-
Travis County MUD No. 9	-	-	-
Travis County MUD No. 10	-	10,000	10,000
Travis County MUD No. 11	-	-	-
Travis County MUD No. 14	-	-	-
Travis County MUD No. 15	-	10,000	10,000
Travis County MUD No. 16	-	-	-
Travis County WCID No. 10	-	4,000	-
Travis County WCID No. 17	10%	15,000	15,000
Travis County WCID No. 17 - Commanche Trail Defined Area	-	-	-
Travis County WCID No. 17 - Flintrock Ranch Defined Area	-	-	-
Travis County WCID No. 17 - Steiner Ranch Defined Area	-	-	-
Travis County WCID No. 18	-	30,000	-
Travis County WCID No. 19	-	-	-
Travis County WCID No. 20	-	-	-
Travis County WCID - Point Venture	-	-	-
Wells Branch MUD	20%	-	-
W. Travis County MUD No. 3	-	-	-
W. Travis County MUD No. 5	-	-	-
W. Travis County MUD No. 6	-	-	-
W. Travis County MUD No. 8	-	-	-
Wilbarger Creek MUD No. 1	-	-	-
Wilbarger Creek MUD No. 2	-	-	-
Williamson County WSID No. 3	-	-	-
Williamson-Travis County WCID No. 1-D	-	-	-
Williamson-Travis County WCID No. 1-G	-	-	-
County Line Special District Exemptions			
Anderson Mill MUD	20%	10,000	10,000
Cypress Ranch WCID No. 1	-	-	-
North Austin MUD No. 1	-	-	-
Ranch at Cypress Creek MUD No. 1	-	15,000	15,000
Williamson-Travis County MUD No. 1	-	3,000	3,000
Williamson-Travis County WCID No. 1-F	-	-	-
City, Village, and Town Exemptions			
Austin	-	51,000	51,000
Bee Cave	20%	65,000	65,000
Briarcliff, Village of	-	-	-
Cedar Park	-	30,000	20,000
Creedmoor, Village of	-	-	-
Elgin	-	-	10,000
Jonestown	10%	8,000	8,000
Lago Vista	20%	-	-
Lakeway	-	5,000	-
Leander	-	10,000	10,000
Manor	-	10,000	-
Mustang Ridge	-	5,000	-
Pflugerville	-	35,000	35,000

(continued)

Schedule 8 (continued)

Travis County, Texas
Tax Exemptions Offered by Direct and Overlapping Taxing Entities
Fiscal Year 2009
(unaudited)

	Type of Exemption		
	Homestead	**Over 65**	**Disability**
City, Village, and Town Exemptions, cont.			
Point Venture, Village of	-	$ -	$ -
Rollingwood	-	3,000	-
Round Rock	-	22,000	3,000
San Leanna, Village of	-	25,000	-
The Hills, Village of	20%	10,000	10,000
Volente, Village of	-	30,000	-
Webberville, Village of	5%	-	-
Westlake Hills	-	4,000	-
School District Exemptions			
Austin ISD	-	25,000	15,000
Del Valle ISD	-	-	-
Eanes ISD	-	20,000	20,000
Lago Vista ISD	20%	-	-
Lake Travis ISD	20%	-	-
Manor ISD	-	25,000	15,000
Pflugerville ISD	-	9,100	-
County Line School and Community College District Exemptions			
Austin Community College	1%	95,000	95,000
Coupland ISD	-	-	-
Dripping Springs ISD	-	-	-
Elgin ISD	-	-	-
Hays Cons ISD	-	-	-
Johnson City ISD	-	-	-
Leander ISD	-	-	-
Marble Falls ISD	-	3,000	-
Round Rock ISD	-	-	3,000

(concluded)

Sources: Travis Central Appraisal District and various other governmental entities.

Notes: An exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

The amount of an optional percentage exemption cannot be less than $5,000.

A disabled veterans exemption is also offered by all jurisdictions in the State of Texas and is based on the veteran's disability rating from the branch of the armed service.

Independent School Districts in Texas also offer the following state exemptions:
Homestead - $15,000
Over 65 - $10,000
Disability - $10,000

Schedule 9

Travis County, Texas
Principal Property Tax Payers
Current Year and Nine Years Ago
(unaudited)

		2009		
Taxpayer	**Type of Business**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Net Taxable Assessed Value[1]**
Samsung Austin Semiconductor	Electronics	$ 1,389,941,494	1	1.46%
Thomas Property Group	Property Management	707,496,190	2	0.74%
Columbia / St. David's	Health Care	348,658,179	3	0.37%
Freescale Semiconductor, Inc.	Electronics	346,678,133	4	0.36%
Dell, Inc.	Electronics	332,829,648	5	0.35%
Advanced Micro Devices	Electronics	281,357,924	6	0.30%
IBM Corporation	Manufacturing & Leasing	253,136,376	7	0.27%
Southwestern Bell Telephone Co.	Telephone Utility	237,642,711	8	0.25%
Spansion, LLC	Electronics	237,133,802	9	0.25%
Brandywine Acquisition Partners	Property Management	236,891,768	10	0.25%
Motorola, Inc.	Electronics	-		-
Applied Materials	Electronics	-		-
Crescent Real Estate Equities	Real Estate Investment Trust	-		-
Solectron	Electronics	-		-
3M Corporation	Electronics	-		-
HUB Properties Trust	Real Estate Investment Trust	-		-
		$ 4,371,766,225		4.60%

Source: Travis Central Appraisal District

(1) Based on Net Taxable Value of $95,025,780,199 from the Travis Central Appraisal District's certified property values as of October 8, 2009.

(2) Based on Net Taxable Value of $42,014,344,927 from the Travis Central Appraisal District's certified property values as of October 14, 2000. These percentages have been revised, as previously the calculation was based on *Total Taxable Value* rather than *Net Taxable Value,* which is net of exemptions.

2000		
Taxable Assessed Value	Rank	Percentage of Total County Net Taxable Assessed Value[2]
$ 354,851,054	5	0.85%
-		-
-		-
-		-
-		-
674,991,266	2	1.61%
297,365,474	6	0.71%
409,397,424	4	0.97%
-		-
-		-
777,535,430	1	1.85%
431,510,497	3	1.03%
248,754,982	7	0.59%
207,346,930	8	0.49%
202,921,408	9	0.48%
188,681,495	10	0.45%
$ 3,793,355,960		9.03%

Schedule 10

Travis County, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
(unaudited)

Fiscal Year Ended Sept. 30	Taxes Levied for the Fiscal Year (Original Levy)[1]	Adjustments[1]	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Original Levy
2000	$ 210,357,309	$ (341,836)	$ 210,015,473	$ 208,075,049	98.92%
2001	232,005,313	(844,789)	231,160,524	229,049,768	98.73%
2002	257,364,467	(990,813)	256,373,654	253,590,379	98.53%
2003	288,103,626	(2,364,127)	285,739,499	283,948,239	98.56%
2004	293,956,556	(510,349)	293,446,207	290,349,643	98.77%
2005	294,373,746	(213,151)	294,160,595	291,230,051	98.93%
2006	320,641,731	(518,875)	320,122,856	317,429,565	99.00%
2007	337,068,278	(917,374)	336,150,904	333,633,387	98.98%
2008	359,169,811	(826,235)	358,343,576	355,631,271	99.01%
2009	393,142,145	-	393,142,145	388,857,503	98.91%

Source: Travis County Tax Office

Notes: The information in this schedule relates to the County's own property tax levies and does not include those it collects on behalf of other governments.
This schedule includes blended component units.

(1) The original levy is the levy at September 30th of each fiscal year. The adjustments column represents adjustments made to the levy in subsequent years.

	Total Collections to Date		Outstanding Delinquent Taxes		
Collections in Subsequent Years	Amount	Percentage of Adjusted Levy	Ending Balance	Percentage of Adjusted Levy	Ending Balance (all levies)
$ 1,601,010	$ 209,676,059	99.84%	$ 339,414	0.16%	$ 9,453,306
1,696,587	230,746,355	99.82%	414,169	0.18%	10,259,363
2,129,758	255,720,137	99.75%	653,517	0.25%	11,885,526
1,128,848	285,077,087	99.77%	662,412	0.23%	13,166,365
2,285,160	292,634,803	99.72%	811,404	0.28%	12,703,662
2,273,024	293,503,075	99.78%	657,520	0.22%	12,491,032
1,817,906	319,247,471	99.73%	875,385	0.27%	14,298,385
1,475,544	335,108,931	99.69%	1,041,973	0.31%	13,617,948
1,156,235	356,787,506	99.57%	1,556,070	0.43%	14,352,254
-	388,857,503	98.91%	4,284,642	1.09%	15,348,765

Schedule 11

Travis County, Texas
Property Tax Rates and Levies
Last Ten Fiscal Years
(unaudited)

Tax Rates Per $100 Assessed Valuation

Fiscal Period	Maintenance & Operation	Interest & Sinking Fund	Total County
2000	0.3861	0.1127	0.4988
2001	0.3760	0.0910	0.4670
2002	0.3546	0.0914	0.4460
2003	0.3627	0.1033	0.4660
2004	0.3926	0.0992	0.4918
2005	0.3850	0.1022	0.4872
2006	0.3994	0.0999	0.4993
2007	0.3623	0.0876	0.4499
2008	0.3405	0.0811	0.4216
2009	0.3394	0.0728	0.4122

Tax Levies

Fiscal Period	Maintenance & Operation	Interest & Sinking Fund	Total County
2000	162,310,405	47,377,318	209,687,723
2001	186,321,493	45,093,765	231,415,258
2002	204,101,911	52,608,332	256,710,243
2003	223,751,693	63,726,358	287,478,051
2004	234,175,136	59,170,080	293,345,216
2005	232,132,291	61,620,572	293,752,863
2006	255,990,372	64,029,640	320,020,012
2007	270,954,385	65,513,674	336,468,059
2008	289,656,646	68,990,173	358,646,819
2009	322,588,666	69,194,033	391,782,699

Constitutional Funds	**Limitation**
General	$0.80
Statutory Funds	
Road & Bridge	0.15
Farm to Market Road	0.30

Taxes due by - January 31
Taxes delinquent - February 1
Penalty 12%, Interest 12% per annum
Percentage of assessment - 100% of market value

Note: This schedule excludes blended component units.

TRAVIS COUNTY, TEXAS

DEBT CAPACITY

Schedule 12

Travis County, Texas
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(unaudited)

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Capital Leases	Deferred Amounts [1]	Total
2000	$ 259,717,873	$ 93,645,000	$ 1,485,413	$ Not available	$ 354,848,286
2001	249,567,494	105,620,000	1,405,918	Not available	356,593,412
2002 [2]	359,424,037	107,720,000	1,320,271	260,922	468,725,230
2003	373,426,970	111,305,000	1,227,996	742,700	486,702,666
2004	359,348,518	98,420,000	1,192,392	414,786	459,375,696
2005	361,486,881	68,830,000	1,070,327	2,613,054	434,000,262
2006	393,780,004	76,470,000	941,385	1,968,924	473,160,313
2007	421,809,525	113,760,000	793,486	1,593,198	537,956,209
2008	432,840,286	124,215,000	648,945	2,724,851	560,429,082
2009	421,048,567	119,305,000	-	3,967,722	544,321,289

Notes: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.
This schedule includes blended component units.
Prior years may have been updated by the source.

Sources: (a) Bureau of Economic Analysis, Department of Commerce
(b) Travis Central Appraisal District
(c) U.S. Census for 2000. Population is calculated by the City Demographer.

(1) Amounts include unamortized premiums and discounts, losses on refunding bonds, and deferred issuance costs. As a result of the implementation of GASB Statement No. 34 in fiscal year 2002, prior year deferred amounts are unavailable.

(2) In fiscal year 2002, the County issued $138.5 million in General Obligation Bonds, of which $105.6 million was sent to the State of Texas for joint road projects.

Personal Income[a] (in thousands)	Percentage of Personal Income	Net Taxable Assessed Property Value[b]	Percentage of Net Taxable Assessed Property Value	Population[c]	Per Capita
$ 28,865,319	1.23%	$ 42,014,344,927	0.84%	812,280	$ 436.85
29,664,312	1.20%	49,542,204,436	0.72%	830,150	429.55
29,213,743	1.60%	57,571,968,023	0.81%	844,263	555.19
29,789,488	1.63%	61,712,477,462	0.79%	856,927	567.96
31,734,939	1.45%	59,658,702,458	0.77%	874,065	525.56
34,676,637	1.25%	60,278,747,116	0.72%	893,295	485.84
37,536,232	1.26%	64,074,817,858	0.74%	920,544	514.00
39,212,702	1.37%	74,744,918,069	0.72%	948,160	567.37
Not available		85,045,250,441	0.66%	978,976	572.46
Not available		95,025,780,199	0.57%	1,008,345	539.82

Schedule 13

Travis County, Texas
Ratio of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(unaudited)

	Net General Bonded Debt Outstanding					
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Deferred Amounts [1]	Total	Less: Amounts Restricted for Repaying Principal	Net General Bonded Debt
2000	$ 259,717,873	$ 93,645,000	$ Not available	$ 353,362,873	$ (13,016,217)	$ 340,346,656
2001	249,567,494	105,620,000	Not available	355,187,494	(10,576,761)	344,610,733
2002 [2]	359,424,037	107,720,000	260,922	467,404,959	(11,355,913)	456,049,046
2003	373,426,970	111,305,000	742,700	485,474,670	(11,700,278)	473,774,392
2004	359,348,518	98,420,000	414,786	458,183,304	(7,157,714)	451,025,590
2005	361,486,881	68,830,000	2,613,054	432,929,935	(7,197,456)	425,732,479
2006	393,780,004	76,470,000	1,968,924	472,218,928	(8,795,401)	463,423,527
2007	421,809,525	113,760,000	1,593,198	537,162,723	(11,300,206)	525,862,517
2008	432,840,286	124,215,000	2,724,851	559,780,137	(13,872,599)	545,907,538
2009	421,048,567	119,305,000	3,967,722	544,321,289	(13,608,314)	530,712,975

Notes: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.
This schedule includes blended component units.
Prior years have been updated by the source.

Sources (a) Bureau of Economic Analysis, Department of Commerce
(b) Travis Central Appraisal District
(c) U.S. Census for 2000. Population is calculated by the City Demographer.

(1) Amounts include unamortized premiums and discounts, losses on refunding bonds, and deferred issuance costs. As a result of the implementation of GASB Statement No. 34 in fiscal year 2002, prior year deferred amounts are unavailable.

(2) In fiscal year 2002, the County issued $138.5 million in General Obligation Bonds, of which $105.6 million was sent to the State of Texas for joint road projects.

Personal Income[a] (in thousands)	Percentage of Personal Income	Net Taxable Assessed Property Value[b]	Percentage of Net Taxable Assessed Property Value	Population[c]	Per Capita
$ 28,865,319	1.18%	$ 42,014,344,927	0.81%	812,280	$ 419.00
29,664,312	1.16%	49,542,204,436	0.70%	830,150	415.12
29,213,743	1.56%	57,571,968,023	0.79%	844,263	540.17
29,789,488	1.59%	61,712,477,462	0.77%	856,927	552.88
31,734,939	1.42%	59,658,702,458	0.76%	874,065	516.01
34,676,637	1.23%	60,278,747,116	0.71%	893,295	476.59
37,536,232	1.23%	64,074,817,858	0.72%	920,544	503.42
39,212,702	1.34%	74,744,918,069	0.70%	948,160	554.61
Not available		85,045,250,441	0.64%	978,976	557.63
Not available		95,025,780,199	0.56%	1,008,345	526.32

Schedule 14

Travis County, Texas
Schedule of Direct and Estimated Overlapping Debt
September 30, 2009
(unaudited)

	Estimated Direct Gross Debt [1]	Percentage Applicable to Travis County	Amount Applicable to Travis County
Governmental Subdivision:			
Travis County	$ 523,198,567	100.00 %	$ 523,198,567
Northwest Travis County Road District No. 3	2,780,000	100.00	2,780,000
Travis County Bee Cave Road District No. 1	14,375,000	100.00	14,375,000
Total Travis County, including component units	540,353,567		540,353,567
Special Districts:			
Bella Vista MUD	6,260,000	100.00	6,260,000
Cottonwood Creek MUD	2,370,000	100.00	2,370,000
Hurst Creek MUD	6,935,000	100.00	6,935,000
Kelly Lane WCID No. 1	1,960,000	100.00	1,960,000
Lakeside WCID No. 1	5,975,000	100.00	5,975,000
Lakeside WCID No. 2-B	6,770,000	100.00	6,770,000
Lakeside WCID No. 2-C	4,485,000	100.00	4,485,000
Lakeside WCID No. 2-D	2,765,000	100.00	2,765,000
Lakeway MUD	17,813,100	100.00	17,813,100
Moore's Crossing MUD	4,975,000	100.00	4,975,000
Northeast Travis Co. Utility District	16,910,000	100.00	16,910,000
Northtown MUD	25,535,000	100.00	25,535,000
N.W. Austin MUD No. 1	12,704,994	100.00	12,704,994
River Place MUD	7,995,000	100.00	7,995,000
Senna Hills MUD	6,645,000	100.00	6,645,000
Travis Co. Emergency Svcs. Dist. No. 1	2,005,000	100.00	2,005,000
Travis Co. Emergency Svcs. Dist. No. 2	2,390,000	100.00	2,390,000
Travis Co. Emergency Svcs. Dist. No. 3	3,975,000	100.00	3,975,000
Travis Co. Emergency Svcs. Dist. No. 6	6,370,000	100.00	6,370,000
Travis Co. Emergency Svcs. Dist. No. 9	1,500,000	100.00	1,500,000
Travis County MUD No. 2	6,455,000	100.00	6,455,000
Travis County MUD No. 3	9,140,000	100.00	9,140,000
Travis County MUD No. 4	1,600,000	100.00	1,600,000
Travis County MUD No. 5	4,630,000	100.00	4,630,000
Travis County MUD No. 6	1,495,000	100.00	1,495,000
Travis County MUD No. 8	905,000	100.00	905,000
Travis County MUD No. 10	1,730,000	100.00	1,730,000
Travis County MUD No. 11	6,500,000	100.00	6,500,000
Travis County MUD No. 14	7,755,000	100.00	7,755,000
Travis County MUD No. 15	3,525,000	100.00	3,525,000
Travis County WCID No. 10	340,000	100.00	340,000
Travis County WCID No. 17 - Steiner Ranch Defined Area	95,614,990	100.00	95,614,990
Travis County WCID No. 17 - Flintrock Ranch Defined Area	8,425,000	100.00	8,425,000
Travis County WCID No. 18	2,440,000	100.00	2,440,000
Travis County WCID No. 20	4,935,000	100.00	4,935,000
Travis County WCID - Point Venture	1,740,000	100.00	1,740,000
Wells Branch MUD	2,140,000	100.00	2,140,000
W. Travis County MUD No. 3	1,475,000	100.00	1,475,000
W. Travis County MUD No. 5	2,140,000	100.00	2,140,000
W. Travis County MUD No. 6	8,880,000	100.00	8,880,000
W. Travis County MUD No. 8	7,340,000	100.00	7,340,000
Wilbarger Creek MUD No. 2	9,545,000	100.00	9,545,000
Williamson-Travis WCID No. 1-D	14,865,000	100.00	14,865,000
Williamson-Travis WCID No. 1-G	16,975,000	100.00	16,975,000
Subtotal Special Districts	366,928,084		366,928,084

	Estimated Direct Gross Debt [1]	Percentage Applicable to Travis County	Amount Applicable to Travis County
County Line Special Districts:			
Lakeside MUD No. 3	1,675,000	96.64	1,618,720
North Austin MUD No. 1	4,925,000	9.69	477,232
Ranch at Cypress Creek MUD No. 1	8,285,000	30.24	2,505,384
Williamson Co. WSI&DD	14,885,000	27.93	4,157,380
Williamson-Travis County MUD No. 1	11,040,000	22.61	2,496,144
Subtotal County Line Special Districts	40,810,000		11,254,860
Cities:			
Austin	1,057,195,000	96.44	1,019,558,858
Bee Cave	4,270,000	100.00	4,270,000
Briarcliff, Village of	2,825,000	100.00	2,825,000
Cedar Park	146,275,000	1.87	2,735,343
Creedmoor, Village of	395,000	100.00	395,000
Elgin	16,203,000	16.89	2,736,687
Jonestown	1,889,000	100.00	1,889,000
Lago Vista	26,831,000	100.00	26,831,000
Lakeway	6,810,000	100.00	6,810,000
Leander	72,900,000	0.95	692,550
Manor	10,330,000	100.00	10,330,000
Pflugerville	138,435,000	100.00	138,435,000
Round Rock	130,200,000	3.92	5,103,840
Subtotal Cities	1,614,558,000		1,222,612,278
School Districts:			
Austin ISD	750,979,013	100.00	750,979,013
Del Valle ISD	162,275,000	100.00	162,275,000
Eanes ISD	125,205,000	100.00	125,205,000
Lago Vista ISD	14,812,004	100.00	14,812,004
Lake Travis ISD	184,517,349	100.00	184,517,349
Manor ISD	194,051,936	100.00	194,051,936
Pflugerville ISD	375,344,973	100.00	375,344,973
Subtotal School Districts	1,807,185,275		1,807,185,275
County Line School and Community College Districts:			
Austin Community College	95,503,659	90.06	86,010,595
Dripping Springs ISD	146,974,999	1.12	1,646,120
Elgin ISD	80,522,694	25.65	20,654,071
Hays Cons ISD	313,347,309	0.61	1,911,419
Johnson City ISD	9,295,411	1.12	104,109
Leander ISD	949,185,454	44.13	418,875,541
Marble Falls ISD	81,114,098	20.42	16,563,499
Round Rock ISD	609,946,679	27.38	167,003,401
Subtotal County Line School and Community College Districts	2,285,890,303		712,768,755
Total (Estimated $4,622.53 Per Capita)	$ 6,655,725,229		$ 4,661,102,819

Source: Texas Municipal Advisory Council

(1) Does not include unamortized premiums, discounts, and losses on refunding bonds.

Schedule 15

Travis County, Texas
Legal Debt Margin Information
Bonds Issued Under Article 3, Section 52
of the Texas Constitution
Last Ten Fiscal Years
(unaudited)

	Fiscal Year Ended September 30			
	2000	**2001**	**2002**	**2003**
Assessed value of *real* property	$ 42,951,265,742	$ 52,592,954,516	$ 62,248,832,537	$ 66,863,306,587
Debt limit rate	x 25 %	x 25 %	x 25 %	x 25 %
Amount of debt limit	10,737,816,436	13,148,238,629	15,562,208,134	16,715,826,647
Unlimited Tax Bonds	73,953,697	74,542,941	178,098,099	198,093,479
Legal debt margin	$ 10,663,862,739	$ 13,073,695,688	$ 15,384,110,035	$ 16,517,733,168
Total debt applicable to the limit as a percentage of debt limit	0.69%	0.57%	1.14%	1.19%

Article 3, Section 52 of the Texas Constitution allows counties to issue bonds upon a vote of two-thirds majority of the voting qualified voters affected by the issuance so long as the amount does not exceed one-fourth of the assessed valuation of the real property, and levy and collect taxes to pay the interest and provide a sinking fund for the redemption.

Section 52 bonds may be issued for 1) improvement of rivers, creeks, and streams to prevent overflows, to permit navigation and irrigation and in aid of such purposes, 2) construction and maintenance of pools, lakes, reservoirs, dams, canals, and waterways for the purposes of irrigation, drainage, or navigation or in aid of such purposes, and 3) construction, maintenance, and operation of macadamized, graveled, or paved roads and turnpikes, or in aid of such purposes. For those bonds levied for roads and turnpikes, the County may levy and collect taxes to pay the interest on the bonds as it becomes due and to provide a sinking fund for redemption of the bonds.

Notes: Excludes applicable exemptions.
This schedule includes blended component units.

Fiscal Year Ended September 30					
2004	**2005**	**2006**	**2007**	**2008**	**2009**
$ 63,566,576,847	$ 69,852,496,817	$ 74,296,405,220	$ 87,385,224,698	$ 99,318,629,135	$ 111,469,687,610
x 25 %	x 25 %	x 25 %	x 25 %	x 25 %	x 25 %
15,891,644,212	17,463,124,204	18,574,101,305	21,846,306,175	24,829,657,284	27,867,421,903
197,033,445	186,960,893	193,822,299	219,375,445	246,505,212	235,218,567
$ 15,694,610,767	$ 17,276,163,311	$ 18,380,279,006	$ 21,626,930,730	$ 24,583,152,072	$ 27,632,203,336
1.24%	1.07%	1.04%	1.00%	0.99%	0.84%

Schedule 16

Travis County, Texas
Legal Debt Margin Information
Bonds and Certificates of Obligation Issued Under Texas General Laws
Last Ten Fiscal Years
(unaudited)

	Fiscal Year Ended September 30			
	2000	**2001**	**2002**	**2003**
Assessed value of all taxable property	$ 49,839,423,860	$ 60,273,506,065	$ 71,625,489,733	$ 75,142,738,899
Debt limit rate	x 5 %	x 5 %	x 5 %	x 5 %
Amount of debt limit	2,491,971,193	3,013,675,303	3,581,274,487	3,757,136,945
Amount of debt applicable to debt limit:				
Gross bonded debt[(1)]	353,362,873	355,187,494	467,144,037	484,731,970
Less: Amounts set aside to repay general debt	13,016,217	10,576,761	11,355,913	11,700,278
Total amount of net debt applicable to debt limit	340,346,656	344,610,733	455,788,124	473,031,692
Legal debt margin	$ 2,151,624,537	$ 2,669,064,570	$ 3,125,486,363	$ 3,284,105,253
Total net debt applicable to the limit as a percentage of debt limit	13.66%	11.43%	12.73%	12.59%

Bonds issued under the Texas General Laws have, in addition to the debt limit of 5 percent of assessed value of all taxable property, a constitutional limit on the tax rate which may be levied to service general law bonds and provide funds for the general operations of the County. This limit for Travis County is $.80 annually on the $100 assessed valuation plus a levy of $.15 annually for the maintenance of public roads.

Article VIII, Section 9 of the Texas Constitution, as amended, specified that the Commissioners' Court "shall levy whatever tax rate may be needed for the four (4) constitutional purposes; namely, general fund, permanent improvement fund, road and bridge fund and jury fund so long as the Court does not impair any outstanding bonds or other obligations and so long as the total of the foregoing tax levies does not exceed Eighty Cents ($.80) on the One Hundred Dollars ($100) valuation in any one (1) year."

Notes: Excludes applicable exemptions.
This schedule includes blended component units.
Prior years have been revised.

(1) Includes General Obligation Bonds and Certificates of Obligation

Fiscal Year Ended September 30					
2004	2005	2006	2007	2008	2009
$ 71,388,112,436	$ 77,884,808,976	$ 82,557,628,306	$ 96,239,193,035	$ 109,233,886,893	$ 122,147,526,968
x 5 %	x 5 %	x 5 %	x 5 %	x 5 %	x 5 %
3,569,405,622	3,894,240,449	4,127,881,415	4,811,959,652	5,461,694,345	6,107,376,348
457,768,518	430,316,881	470,250,004	535,569,525	557,055,286	540,353,567
7,157,714	7,197,456	8,795,401	11,300,206	13,872,599	13,608,314
450,610,804	423,119,425	461,454,603	524,269,319	543,182,687	526,745,253
$ 3,118,794,818	$ 3,471,121,024	$ 3,666,426,812	$ 4,287,690,333	$ 4,918,511,658	$ 5,580,631,095
12.62%	10.87%	11.18%	10.90%	9.95%	8.62%

Schedule 17

Travis County, Texas
Ratio of Annual Debt Service
For General Bonded Debt to Total General Expenditures
Last Ten Fiscal Periods
(unaudited)

Fiscal Period	Debt Principal	Interest [1]	Debt Service[2]	Expenditures All Funds	Percentage of Debt Service to Total Expenditures
2000	$ 32,795,000	$ 13,493,687	$ 46,288,687	$ 375,813,195	12.32 %
2001	30,661,833	17,363,735	48,025,568	369,438,628	13.00
2002	33,653,381	19,730,801	53,384,182	513,083,649	10.40
2003	39,253,523	24,851,446	64,104,969	424,452,046	15.10
2004	38,236,450	26,041,761	64,278,211	447,923,607	14.35
2005	38,656,775	23,433,962	62,090,737	438,796,677	14.15
2006	41,117,340	22,914,855	64,032,195	498,315,910	12.85
2007	39,132,204	25,466,999	64,599,203	503,335,068	12.83
2008	39,754,555	29,109,929	68,864,484	597,024,609	11.53
2009	41,947,901	28,260,345	70,208,246	629,944,342	11.15

Note: This schedule includes blended component units.

(1) The following additional interest was capitalized and included in cost of new construction in years prior to fiscal year 2002. For fiscal years after 2001, capitalization of construction period interest was eliminated by GASB Statement No. 37.

2000	$ 3,457,417
2001	$ 2,123,010

(2) Excludes assets acquired through other debt or capital lease.

TRAVIS COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC

INFORMATION

Schedule 18

Travis County, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years
(unaudited)

Year	Population[a]	Personal Income[b] (in thousands)	Per Capita Personal Income	Estimated Gross Retail Sales in Austin[c] (in billions)
2000	812,280	$ 28,865,319	$ 35,536	$ 12.11
2001	830,150	29,664,312	35,734	12.64
2002	844,263	29,213,743	34,603	10.69
2003	856,927	29,789,488	34,763	9.95
2004	874,065	31,734,939	36,307	11.00
2005	893,295	34,676,637	38,819	12.14 (2)
2006	920,544	37,536,232	40,776	12.97
2007	948,160	39,212,702	41,357	13.78
2008	978,976	Not available		13.17
2009	1,008,345	Not available		9.12 (1)

Note: This schedule includes blended component units.
Prior years may have been updated by the source.

Sources: (a) U.S. Census for 2000. Population for years following 2000 was calculated by the City Demographer.
(b) Bureau of Economic Analysis, Department of Commerce
(c) State Comptroller of Public Accounts
(d) Texas A&M University, Real Estate Research Center
(e) Travis County, Transportation and Natural Resources Department
(f) Texas Workforce Commission

(1) Estimated retail sales through third quarter of fiscal year 2009.
(2) State Comptroller began using Census Bureau's North American Industry Classification System.

Single Family Home Sales in the Austin Area[d]	Average Home Price in the Austin Area[d]	Site Development Permits Issued[e]	Unemployment Rate[f]
$ 18,531	$ 186,290	3,784	3.0%
18,278	194,988	2,665	5.0%
18,645	196,633	2,638	5.8%
19,381	195,608	2,900	6.0%
21,935	199,788	3,555	4.9%
26,009	206,293	4,121	4.5%
29,509	226,953	4,787	3.9%
29,263	243,112	3,415	3.8%
23,973	245,068	2,446	4.5%
19,604	236,733	1,673	7.0%

Schedule 19

Travis County, Texas
Principal Employers
Current Year and Nine Years Ago
(unaudited)

		2009		
Employer[1]	**Product or Service**	**Employees**	**Rank**	**Percentage of Total County Employment[a]**
State of Texas, MSA total[2]	Government	52,435	1	9.97%
The University of Texas/Austin [3]	Education, Research	24,765	2	4.71%
Dell, Inc.	Electronics	17,000	3	3.23%
City of Austin [3]	Government	13,416	4	2.55%
Austin Independent School Dist. [3]	Education	12,002	5	2.28%
Federal Government, MSA total [4]	Government	10,800	6	2.05%
Seton Family of Hospitals	Health Services	9,807	7	1.87%
HEB Grocery Co.	Retail	6,746	8	1.28%
Wal-Mart Stores	Retail	6,700	9	1.27%
IBM Corporation	Electronics	6,239	10	1.19%
Motorola, Inc.	Electronics	-		-
		159,910		30.40%

Sources: (1) Unless noted, data is from Austin Business Journal, *2009 Book of Lists, "Corporate Employers"*
(2) Texas Workforce Commission MSA total, excluding the University of Texas
(3) Human Resources Department for governmental entity
(4) Texas Workforce Commission

(a) Based on total employment of 525,792, Texas Workforce Commission
(b) Based on total employment of 478,935, Texas Workforce Commission

2000		
Employees	**Rank**	**Percentage of Total County Employment[(b)]**
44,789	1	9.35%
20,211	3	4.22%
20,800	2	4.34%
10,000	4	2.09%
9,417	6	1.97%
9,400	7	1.96%
6,715	9	1.40%
7,500	8	1.57%
-		-
6,000	10	1.25%
10,000	5	2.09%
144,832		30.24%

TRAVIS COUNTY, TEXAS

OPERATING INFORMATION

Schedule 20

Travis County, Texas
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years
(unaudited)

	Full-time Equivalent Employees as of September 30			
Function/Program	**2000**	**2001**	**2002**	**2003**
Functions used prior to fiscal year 2003:				
General government	469	480	509	-
Justice system	589	615	657	-
Law enforcement	514	532	473	-
Corrections and rehabilitation	1,058	1,116	1,324	-
Juvenile services	332	343	401	-
Public health	33	29	29	-
Human services	128	132	136	-
Transportation and roads	262	254	261	-
Parks and recreation	44	53	56	-
Functions used in fiscal year 2003 and forward:				
General government	-	-	-	530
Justice system	-	-	-	1,094
Public safety	-	-	-	497
Corrections and rehabilitation	-	-	-	1,335
Health and human services	-	-	-	172
Infrastructure and environmental services	-	-	-	260
Community and economic development	-	-	-	59
Total	3,429	3,554	3,846	3,947

Source: County's payroll system

Notes: A full-time employee is equivalent to approximately 2,080 hours per year.
This schedule excludes vacant positions.
The Uniform Chart of Accounts for Texas Counties was adopted in fiscal year 2003.
This schedule includes blended component units.

Full-time Equivalent Employees as of September 30					
2004	**2005**	**2006**	**2007**	**2008**	**2009**
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
514	527	534	569	587	622
1,117	1,142	1,192	1,296	1,327	1,395
521	533	556	592	614	627
1,276	1,279	1,336	1,383	1,405	1,435
176	173	176	188	192	217
268	269	268	277	282	303
73	79	84	114	121	125
3,945	4,002	4,146	4,419	4,528	4,724

Schedule 21

Travis County, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years
(unaudited)

Function/Program	Fiscal Year 2000	2001	2002
General Government			
Registered voters	572,429	526,962	510,767
New motor vehicle registrations	664,120	821,193	675,934
Justice System			
Civil cases filed - District Clerk	18,355	19,532	20,004
Civil cases filed - County Clerk	6,559	5,797	6,761
Criminal cases filed - District Clerk	11,070	10,577	11,800
Criminal cases filed - County Clerk	26,663	22,293	25,474
Public Safety			
Jail bookings	57,222	53,708	53,228
Autopsies performed	590	595	585
911 calls	47,678	77,490	82,445
Corrections and Rehabilitation			
Average daily inmate population	2,515	2,645	2,721
Health and Human Services			
Starflight patient transports	1,060	891	695
Infrastructure and Environmental Services			
Balcones Canyonlands acres managed	631	2,451	3,111
Community and Economic Development			
Park visitors in fee collecting parks	596,237	664,479	660,387

Source: Travis County Adopted Budget and various other Travis County and City of Austin Offices/Departments

Notes: This schedule includes blended component units.
Prior year data is revised to reflect actual versus estimate.
Current year data is generally an estimate and will be updated to actual in the subsequent year.

Fiscal Year						
2003	2004	2005	2006	2007	2008	2009
518,676	586,612	534,892	558,374	536,216	581,908	578,000
610,729	698,794	708,413	845,099	797,185	810,105	826,407
22,646	20,240	22,557	21,550	23,291	19,922	19,698
7,720	7,164	7,995	8,284	8,079	8,163	8,300
11,224	13,004	14,123	14,039	16,068	16,561	18,081
24,948	26,447	27,352	28,945	36,170	32,699	32,126
53,789	56,289	58,262	59,992	61,385	60,403	60,978
517	542	558	594	694	777	815
82,389	92,529	103,561	111,214	125,604	125,723	131,786
2,263	2,333	2,535	2,583	2,646	2,511	2,350
585	578	652	675	878	872	925
3,146	4,573	4,885	4,789	5,093	5,122	6,520
631,718	510,199	595,653	578,237	443,564	605,649	425,000

Schedule 22

Travis County, Texas
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(unaudited)

Function/Program	Fiscal Year 2000	2001	2002	2003
Justice System				
Courthouse	2	2	2	2
Juvenile detention center	1	1	1	1
Public Safety				
Law enforcement vehicles	Not available			
911 call center	0	1	1	1
Corrections and Rehabilitation				
Correctional facilities	2	2	2	2
Correctional facility capacities	2,563	2,821	2,749	2,749
Health and Human Services				
Ambulances	8	8	11	11
Starflight helicopters/Eurocopters	2	2	2	2
Infrastructure and Environmental Services				
Bridges	142	142	142	142
Community and Economic Development				
Number of developed County parks	22	22	23	23
Developed park acreage	1,666	1,666	1,927	1,996
Boat ramps	9	9	9	9

Source: Capital Asset System in Auditor's Office
Transportation and Natural Resources Department

Note: This schedule includes blended component units.

Fiscal Year					
2004	2005	2006	2007	2008	2009
2	2	2	2	2	2
1	1	1	1	1	1
Not available		435	482	438	509
1	1	1	1	1	1
2	2	2	2	2	2
2,749	2,958	2,958	3,080	3,121	3,008
11	14	14	17	19	17
2	2	2	2	2	2
142	142	143	144	144	144
23	24	24	24	24	24
2,008	2,522	2,522	2,522	2,522	2,556
9	9	9	9	9	9