

# **BASTROP COUNTY, TEXAS**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
September 30, 2012**

Prepared by:  
County Auditor's Office

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# **INTRODUCTORY SECTION**

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# BASTROP COUNTY AUDITOR'S OFFICE

804 PECAN STREET, BASTROP, TEXAS 78602 • TEL: (512)332-7222 • FAX:  
(512)332-7272

March 22, 2013

Honorable District Judges of Bastrop County and  
Honorable Members of the Bastrop County Commissioners Court

The County Auditor's office proudly presents the Comprehensive Annual Financial Report (CAFR) of Bastrop County, Texas for the fiscal year ended September 30, 2012. This report is submitted in compliance with Section 114.025 of the *Texas Local Government Code*.

This report consists of management's representations concerning the finances of Bastrop County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to protect county assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. Responsibility for internal controls is shared by the Commissioners Court, which is the governing body of the County, the County Auditor and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Bastrop County's basic financial statements have been audited by Pattillo, Brown and Hill, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2012, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of this report. Bastrop County is subject to report a Single Audit in this fiscal year. A Single Audit is designed to meet the special needs of federal grantor agencies. Generally accepted accounting principles require a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

## PROFILE OF BASTROP COUNTY

Established in 1832 as part of Stephen F. Austin's "Little Colony," Bastrop is the second oldest incorporated city in Texas and is also the county seat of Bastrop County. The town is at the junction of State Highways 71, 21 and 95. The surrounding counties include Travis, Lee, Fayette, and Caldwell. Bastrop has ready access to the cultural and educational opportunities offered in nearby state capital Austin, as well as vocational experiences that come from our picturesque setting along the Colorado River in the piney woods. Our central location puts Bastrop within a short drive of major colleges and universities. The County encompasses an area of 895 square miles. According to the recent estimates by the United States Census Bureau, the population for the County was 75,115 in 2012.

The County is a public corporation and a political subdivision of the State of Texas. The Commissioners Court, which is composed of four Commissioners and the County Judge, is the general governing body of the County in accordance with Article 5 Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term. The Commissioners Court sets the tax rate, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Judge as assisted by the County Auditor. The Commissioners Court is also responsible for developing policies and orders, approving financial commitments and appointing various Department Heads. The management and leadership provided by members of the Commissioners Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and “examining, auditing and approving” all disbursements from County funds prior to their submission to the Commissioners Court for approval. The County Auditor is appointed by the council of District Judges.

The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local government units. The County provides the following services as authorized by the statutes of the State of Texas: general government (e.g., tax collection), judicial (e.g., courts, juries, district attorney, etc.), public safety (e.g., sheriff, jail, etc.), roads and highways, voting operations, recording functions relating to property and vital statistics and health and welfare (e.g., assistance to indigents).

The annual budget serves as the foundation for the County’s planning and control. Budget hearings are posted accordingly with the final budget approved by the Commissioners Court in September. Unencumbered appropriations lapse at fiscal year-end. Most appropriated budgets are prepared by fund, function, department and category. Capital expenditures are approved on a line item basis. Budget to actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been approved and adopted through Commissioners Court.

#### **FACTORS AFFECTING FINANCIAL CONDITION**

An understanding of the financial condition of Bastrop County is enhanced through a perspective of the environment in which the County operates.

**Local Economy** – Within the past few years, substantial growth has continued in Bastrop County. Although growth has been seen throughout the County, it has occurred primarily in the central to west side of the County. Bastrop County’s population has increased by 28.5 percent over the last decade, according to data released by the Census Bureau. Bastrop County is projected to be in the top five fastest growing counties in Texas during this decade. New housing and commercial development is a reality, while preservation of our historical areas and environment is top priority.

During 2012, Bastrop County continued to experience growth in retail and commercial developments as well as residential. Bastrop County has seen the City of Bastrop continue to grow within the Burluson Crossing Retail Development site with the addition of TJ Maxx in 2012. In addition, Buc-ee’s opened the second-biggest store in its chain in Bastrop in late 2012. Elsewhere in the County, the Elgin campus of Austin Community College is set to open in the fall of 2013, and Smithville is looking ahead to the grand opening and dedication of the Veterans Memorial Park later this year.

During the 2011/2012 Fiscal Year, the Hotel Occupancy Tax (HOT) took effect in Bastrop County, providing funds for use in promoting tourism and the convention and hotel industry as dictated by State law and defined in the Texas Tax code.

On September 4, 2011, Bastrop County was struck by the most destructive wildfire disaster in Texas history, burning over 34,000 acres and destroying almost 1700 residential structures before being fully contained on October 11, 2011. During the 2011/2012 Fiscal Year, approximately \$13.7 million was expended by the County in fire recovery efforts. According to the Bastrop Central Appraisal District, the loss to the Bastrop County property tax rolls as a result of this fire was approximately \$200 million.

**Long-term Financial Planning** – The Commissioners Court continues to be active in economic development to ensure and promote continued growth throughout the County. Bastrop County has a Capital Improvement Plan that has been approved in Commissioners Court. This plan is updated regularly. It is a five year plan consisting of multiple projects. The projects include road construction, heavy equipment, communication/technology upgrades, buildings and land. The long-term effect of the current economic growth and development will be to provide sufficient resources to fund County operations while mitigating the overall tax burden on County taxpayers.

**Initiatives** – During fiscal year 11-12, Bastrop County received several grant opportunities in reference to the Complex Wildfires. The County received funds from multiple sources including but limited to the Lower Colorado River Authority (LCRA), the Capital Area Housing Authority, Austin Community Foundation (ACF), HEB, and Alcoa. These funds have been utilized in the recovery efforts of the Bastrop County Complex Wildfire.

#### **AWARDS AND ACKNOWLEDGEMENTS**

In 2011 Bastrop County was awarded the Leadership Circle Silver Award, followed by the Leadership Circle Gold Member award in 2012. This award is in recognition of leadership in the movement for financial transparency. Each certificate of achievement is awarded by the Texas State Comptroller and is valid for a one-year period.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bastrop County for its comprehensive annual financial report for the fiscal year ended September 30, 2011. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

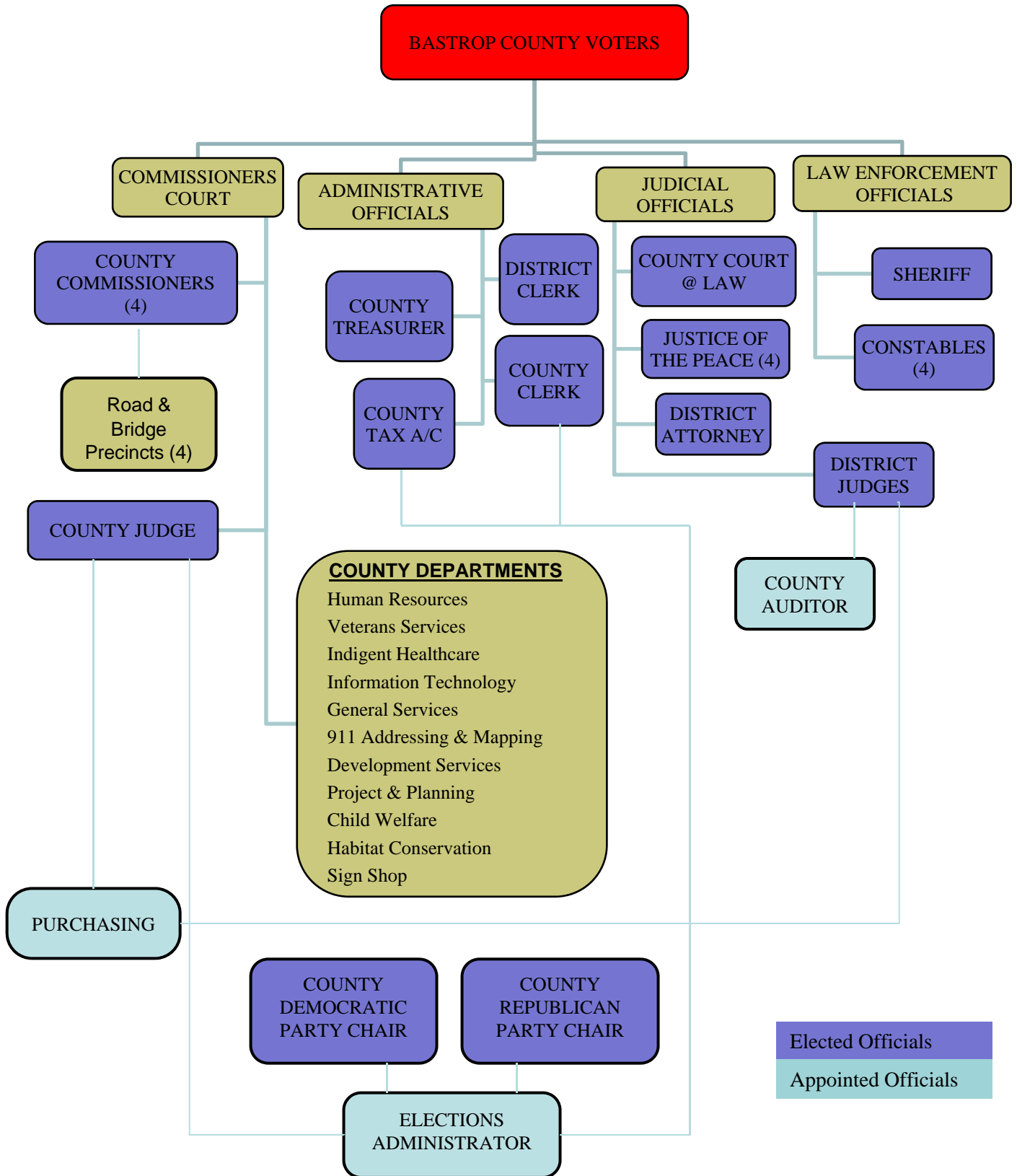
I would like to express my appreciation to the staff of the County Auditor's office for their continuing diligence and dedication to the ever-changing responsibilities of the office. In addition to my office staff, I would also like to thank the rest of the financial team of Bastrop County; the County Treasurer's office, the Purchasing Agent's Department, and Human Resources. I would also like to thank the District Judges and the Commissioners Court of Bastrop County for their continued support during the past year.

Sincerely,



Lisa Smith, CIO  
County Auditor

**BASTROP COUNTY**  
**Organizational Chart**  
 As of 9/30/12



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# BASTROP COUNTY, TEXAS

## DIRECTORY OF OFFICIALS

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**September 30, 2012**

<b>Title</b>	<b>Name</b>
Judge, 335 <sup>th</sup> Judicial District Court	Reva Towslee Corbett
Judge, 21 <sup>st</sup> Judicial District Court	Terry Flenniken
Judge, 423 <sup>rd</sup> Judicial District Court	Chris Duggan
County Judge	Jim Wither
County Auditor	Lisa Smith
Commissioner, Precinct 1	Willie Piña
Commissioner, Precinct 2	Clara Beckett
Commissioner, Precinct 3	John Klaus
Commissioner, Precinct 4	Vivian Dildy
County Court-At-Law	Benton Eskew
District Attorney	Bryan Goertz
Justice of the Peace, Precinct 1	Donna Van Gilder
Justice of the Peace, Precinct 2	Raymah Davis
Justice of the Peace, Precinct 3	Katherine Hanna
Justice of the Peace, Precinct 4	Larry Dunne
County Sheriff	Terry Pickering
District Clerk	Sarah Loucks
County Clerk	Rose Pietsch
County Treasurer	Laurie Ingram
County Tax Assessor/Collector	Linda Harmon
Constable, Precinct 1	Dan Hall
Constable, Precinct 2	August Meduna, Jr.
Constable, Precinct 3	Matt Henderson
Constable, Precinct 4	Roy Pruneda

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bastrop County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2011

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



*Christopher P. Morrell*

President

*Jeffrey R. Emer*

Executive Director



# **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bastrop County, Texas, (the "County") as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Bastrop County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2013, on our consideration of Bastrop County, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control of financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of funding progress, and budgetary comparison information on pages 3 through 9 and 43 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Pattillo, Brown & Hill, L.L.P.*

March 22, 2013

**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Bastrop County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the county for the fiscal year ended September 30, 2012. We encourage readers to consider the information in conjunction with additional information that we have furnished in our letter of transmittal.

### FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2012, by \$37,767,076 (net assets). Of this amount, \$4,092,213 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$6,848,810 is restricted for specific purposes (restricted net assets) and \$26,826,053 is invested in capital assets net of related debt.
- The County's total net assets increased by \$2,696,854 from current operations. This increase is primarily related to the increase in operating grants/contributions and tax collections.
- The County's governmental funds reported combined ending fund balances of \$16,300,459, an increase of \$455,609 in comparison to the previous year. This increase is primarily the result of increased revenue amounts.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected property taxes and earned but unused vacation leave). The governmental activities of the County include general government, public safety, health, sanitation, welfare, road and bridge, culture and recreation and conservation and development.

Road District #3, although a legally separate entity, functions for all practical purposes as a function of the County, and therefore, has been included as an integral part of the primary government.

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

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

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

The County maintains 23 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Funds, Debt Service Fund, Certificates of Obligation Fund, and Public Assistance Grant Fund, these funds are considered to be major funds. Data from the other 17 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

*Fiduciary funds.* Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension and other benefits to its employees. The County adopts an annual appropriated budget for its General Fund and Road and Bridge Funds. A budgetary comparison schedule has been provided for the General Fund and Road and Bridge Funds to demonstrate compliance with the budget.



## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$37,767,076 at the close of the most recent fiscal year.

By far, the largest portion of the County's net assets (71.0%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. 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.

An additional portion of the County's net assets (16.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$4,092,213) may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets. The same held true for the prior fiscal year.

There was an increase of \$213,954 in restricted net assets. This increase is primarily related to the County implementing and collecting for Hotel Occupancy Taxes (HOT tax).

The County's net assets increased by \$2,696,854 during the current fiscal year. This increase is primarily related to the increase in tax collections and operating grants/contributions.

### BASTROP COUNTY'S NET ASSETS

	Governmental Activities		Change
	2012	2011	
Current and other assets	\$ 26,397,773	\$ 21,437,787	\$ 4,959,986
Capital assets	60,815,608	61,765,914	( 950,306)
Total assets	<u>87,213,381</u>	<u>83,233,701</u>	<u>3,979,680</u>
Other liabilities	4,062,916	1,619,144	2,443,772
Long-term liabilities	45,383,389	46,544,335	( 1,160,946)
Total liabilities	<u>49,446,305</u>	<u>48,163,479</u>	<u>1,282,826</u>
Net assets:			
Invested in capital assets, net of related debt	26,826,053	26,211,302	614,751
Restricted	6,848,810	6,634,856	213,954
Unrestricted	<u>4,092,213</u>	<u>2,224,064</u>	<u>1,868,149</u>
Total net assets	<u>\$ 37,767,076</u>	<u>\$ 35,070,222</u>	<u>\$ 2,696,854</u>

Governmental activities increased the County's net assets by \$2,696,854. The key element of this increase is the collections of property tax, sales tax, and operating grants/contributions. As a result of increased revenues and the County's effort to manage expenses, the change in net assets improved significantly as compared to the prior year (\$3,892,074).

### **BASTROP COUNTY, TEXAS' CHANGES IN NET ASSETS**

	Governmental Activities		Change
	2012	2011	
<b>Revenues:</b>			
<b>Program revenues:</b>			
Charges for services	\$ 9,022,193	\$ 9,561,437	\$( 539,244)
Operating grants and contributions	18,572,064	1,824,328	16,747,736
Capital grants and contributions	90,350	168,475	( 78,125)
<b>General revenues:</b>			
Property taxes	26,582,672	26,153,333	429,339
Other taxes	3,227,751	2,474,679	753,072
Miscellaneous	260,298	95,207	165,091
Investment earnings	90,821	139,216	( 48,395)
Gain on sale of assets	-	114,815	( 114,815)
Total revenues	<u>57,846,149</u>	<u>40,531,490</u>	<u>17,314,659</u>
<b>Expenses:</b>			
General government	26,564,183	13,355,800	13,208,383
Public safety	16,993,014	17,561,091	( 568,077)
Health, sanitation and welfare	1,488,047	2,243,355	( 755,308)
Road and bridge	7,898,624	6,533,650	1,364,974
Culture and recreation	192,390	220,520	( 28,130)
Conservation and development	218,399	94,367	124,032
Interest and other	1,794,638	1,717,927	76,711
Total expenses	<u>55,149,295</u>	<u>41,726,710</u>	<u>13,422,585</u>
Change in net assets	<u>2,696,854</u>	<u>( 1,195,220)</u>	<u>3,892,074</u>
Net assets, beginning	35,070,222	36,605,267	( 1,535,045)
Prior period adjustment	-	( 339,825)	339,825
Net assets, ending	<u>\$ 37,767,076</u>	<u>\$ 35,070,222</u>	<u>\$ 2,696,854</u>

### **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, the 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 financial requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year the County's governmental funds reported a combined fund balance of \$16,300,459 an increase of \$455,609 in comparison with the prior year. Approximately 23.2% or \$3,775,750 constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable or restricted to indicate that it is not available for new spending because it has already been committed or restricted for a specific purpose.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,893,790, while total fund balance reached \$5,027,104. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 13.6% of total General Fund expenditures, while total fund balance represents 17.6% of that same amount.

The fund balance of the County's General Fund increased by \$1,078,812 during the current year. This increase is primarily related to increased property tax and sales tax collections.

The Road and Bridge Funds have a total fund balance of \$3,408,595, all of which is restricted for road and bridge. The net decrease in fund balance during the current year in the Road and Bridge Funds was \$146,923. Revenues in the Road and Bridge Funds increased by \$95,261 from the prior year and budgeted expenditures increased approximately \$624,252.

The Debt Service Fund has a total fund balance of \$1,220,225, all of which is restricted for debt service payments. The net decrease in fund balance during the current year in the Debt Service Fund was \$3,432. Revenues in the Debt Service Fund increased by \$33,603, this increase is primarily related to an increase of 1.68% of assessed property tax values, and a debt service tax increase of \$.0206 per \$100 of assessed property tax values. Expenditures increased in the Debt Service Fund by \$7,008,625 as compared to the prior year. This increase is related to the County issuing a current refunding bond, which refunded \$6.5 million of 2002 Certificates of Obligations. The increase in revenues coupled with the increase in expenditures resulted in a minimal change in the Debt Service Fund's fund balance position.

The 2010 Certificates of Obligation Fund has a total fund balance of \$4,923,733, all of which is restricted for capital projects. The net decrease in fund balance during the current year in the 2010 Certificates of Obligation Fund was \$792,486. This decrease is primarily the result of the County expending proceeds from the Certificates of Obligations on various capital projects. See a more detail discussion of the projects in the capital asset section.

The Public Assistance Grant Fund has a total fund balance of \$262,430, all of which is restricted for management and cleanup of the Bastrop County Complex Fire. This fund was established to capture grants and donations received by the County to assist with management and cleanup resulting from the 2011 Bastrop County wildfires.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget of the General Fund resulted in an increase of the overall budget by \$390,500. This increase resulted in an increase of property tax, sale tax collections and fines/forfeitures.

During the year, actual revenues were more than budgetary estimates by \$122,302. Actual expenditures were less than budgetary estimates by \$796,208. The net effect of under-realization of revenue and under-utilization of appropriations resulted in a positive variance of \$918,510.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets.** At the end of the current fiscal year, the County had \$60,815,608 (net of accumulated depreciation) invested in a broad range of capital assets, including land, infrastructure, buildings, and machinery and equipment. The total decrease in the County's investment in capital assets for the current fiscal year was 2%.

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

- A variety of road construction projects within the County cost \$500 thousand
- Various vehicles and equipment were purchased in the current year in the amount of \$900 thousand.
- The Law Enforcement Center upgraded a Computer Aided Dispatch system for \$150 thousand.

## BASTROP COUNTY'S CAPITAL ASSETS

	Governmental Activities		Change
	2012	2011	
Land	\$ 4,925,256	\$ 4,925,256	\$ -
Infrastructure	39,798,991	39,790,742	8,249
Buildings and improvements	34,675,820	34,622,120	53,700
Machinery and equipment	17,420,704	16,327,448	1,093,256
Construction in progress	<u>3,414,928</u>	<u>3,040,477</u>	<u>374,451</u>
	100,235,699	98,706,043	1,529,656
Less accumulated depreciation	<u>( 39,420,091)</u>	<u>( 36,910,129)</u>	<u>( 2,509,962)</u>
Total capital assets	<u>\$ 60,815,608</u>	<u>\$ 61,795,914</u>	<u>\$ ( 980,306)</u>

More detailed information about the County's capital assets can be found in the notes to the financial statements on pages 31 – 32.

## Long-term Debt

At year-end, the County had outstanding bonds, leases, compensated absences payable, and OPEB Obligation of \$45,383,389, a net decrease of \$1,160,946, or 2%. The key factors in the decrease are the debt service payments on the principal amount of bonds payable in the amount of \$2,815,000, coupled with the increase of the OPEB obligation in the amount of \$1,407,704.

## BASTROP COUNTY'S LONG-TERM DEBT AT YEAR-END

	Governmental Activities		Change
	2012	2011	
Bonds payable	\$ 38,000,000	\$ 40,815,000	\$( 2,815,000)
Bonds issuance premium	588,028	269,966	318,062
Capital leases	324,096	291,471	32,625
Compensated absences	444,537	548,874	( 104,337)
OPEB obligation	6,026,728	4,619,024	1,407,704
 Total long-term debt	 \$ 45,383,389	 \$ 46,544,335	 \$( 1,160,946)

More detailed information about the County's long-term liabilities can be found in the notes to the financial statements on pages 32 – 34.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Commissioners' Court adopted the County's budget for the fiscal year ended September 30, 2013, on September 26, 2012. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2012 and estimated revenues to be received in fiscal year 2013. During the current fiscal year, unassigned fund balance in the General Fund increased to \$3,893,790. For the County's General Fund, the 2013 budget did not utilize resources from these funds.

The 2012 property tax rate was \$0.6175/\$100 valuation. As a result of a 1.79% increase in taxable value, the County expects tax revenue collected during fiscal year 2013 to increase 1.60% over projected collections for fiscal year 2012. Additionally, the County's budget anticipates all other sources of revenue will remain at approximately the same levels as fiscal year 2012.

### REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information, contact the Bastrop County Auditor, Attention: Lisa Smith, 804 Pecan, Bastrop, Texas, 78602.

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**BASIC  
FINANCIAL STATEMENTS**

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# BASTROP COUNTY, TEXAS

## STATEMENT OF NET ASSETS

SEPTEMBER 30, 2012

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 16,519,310
Taxes receivable, net	3,765,492
Receivables, net	1,408,565
Due from other governments	4,063,173
Prepaid items	206,680
Deferred charges	434,553
Capital assets:	
Non-depreciable	8,340,184
Depreciable, net	<u>52,475,424</u>
Total assets	<u>87,213,381</u>
<b>LIABILITIES</b>	
Accounts payable	3,140,477
Accrued liabilities	375,789
Accrued interest	546,650
Noncurrent liabilities:	
Due within one year	2,812,932
Due in more than one year	<u>42,570,457</u>
Total liabilities	<u>49,446,305</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	26,826,053
Restricted for:	
Road and bridge	3,415,324
Debt service	673,575
Capital acquisition and construction	1,164
Public safety	691,301
Conservation and development	576,133
Elections administration	136,851
Management and cleanup of fire	269,726
Development and tourism	246,649
Records management and preservation	573,144
Law enforcement education	55,987
Court technology	208,956
Unrestricted	<u>4,092,213</u>
Total net assets	<u>\$ 37,767,076</u>

The accompanying notes are an integral part of these financial statements.

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# BASTROP COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$ 26,564,183	\$ 4,003,135	\$ 17,872,739	\$ -	\$( 4,688,309)
Public safety	16,993,014	3,178,630	622,369	90,350	( 13,101,665)
Health, sanitation and welfare	1,488,047	68,806	76,956	-	( 1,342,285)
Road and bridge	7,898,624	1,420,007	-	-	( 6,478,617)
Culture and recreation	192,390	-	-	-	( 192,390)
Conservation and development	218,399	351,615	-	-	133,216
Interest and other	1,794,638	-	-	-	( 1,794,638)
Total governmental activities	55,149,295	9,022,193	18,572,064	90,350	( 27,464,688)
General revenues:					
Taxes:					
Property, levied for general purposes					17,351,317
Property, levied for debt service					4,100,783
Property, levied for roads and bridges					5,130,572
Sales					2,865,373
Hotel					278,575
Mixed beverage					83,803
Investment earnings					90,821
Miscellaneous					260,298
Total general revenues					30,161,542
Change in net assets					2,696,854
Net assets, beginning					35,070,222
Net assets, ending					\$ 37,767,076

**The accompanying notes are an integral part of these financial statements.**

# BASTROP COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

SEPTEMBER 30, 2012

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>
<b>ASSETS</b>			
Cash and investments	\$ 4,439,269	\$ 3,639,501	\$ 1,216,221
Taxes receivable, net	2,633,670	631,270	475,860
Receivables, net	1,316,778	48,158	-
Due from other funds	129,637	-	-
Due from other governments	78,949	-	-
Prepaid items	<u>156,755</u>	<u>500</u>	<u>-</u>
Total assets	<u>\$ 8,755,058</u>	<u>\$ 4,319,429</u>	<u>\$ 1,692,081</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 640,246	\$ 234,375	\$ -
Accrued liabilities	325,309	50,480	-
Due to other funds	-	-	-
Deferred revenues	<u>2,762,399</u>	<u>625,979</u>	<u>471,856</u>
Total liabilities	<u>3,727,954</u>	<u>910,834</u>	<u>471,856</u>
Fund balances:			
Nonspendable - prepaid items	156,755	500	-
Restricted for:			
Road and bridge	-	3,408,095	-
Debt service	-	-	1,220,225
Capital projects	-	-	-
Public safety	138,472	-	-
Conservation and development	-	-	-
Elections administration	-	-	-
Management and cleanup of fire	-	-	-
Development and tourism	-	-	-
Records management and preservation	573,144	-	-
Law enforcement education	55,987	-	-
Court technology	208,956	-	-
Unassigned	<u>3,893,790</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>5,027,104</u>	<u>3,408,595</u>	<u>1,220,225</u>
Total liabilities and fund balances	<u>\$ 8,755,058</u>	<u>\$ 4,319,429</u>	<u>\$ 1,692,081</u>

The accompanying notes are an integral part of these financial statements.

<u>Certificates of Obligation 2010</u>	<u>Public Assistance Grant</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
\$ 5,109,777	\$ 435,207	\$ 1,679,335	\$ 16,519,310
-	-	24,692	3,765,492
1,164	-	42,465	1,408,565
-	-	-	129,637
-	3,618,875	365,349	4,063,173
-	2,000	47,425	206,680
<u>\$ 5,110,941</u>	<u>\$ 4,056,082</u>	<u>\$ 2,159,266</u>	<u>\$ 26,092,857</u>
\$ 187,208	\$ 1,885,631	\$ 193,017	\$ 3,140,477
-	-	-	375,789
-	-	129,637	129,637
-	1,908,021	378,240	6,146,495
<u>187,208</u>	<u>3,793,652</u>	<u>700,894</u>	<u>9,792,398</u>
-	2,000	47,425	206,680
-	-	7,229	3,415,324
-	-	-	1,220,225
4,923,733	-	-	4,923,733
-	-	552,829	691,301
-	-	576,133	576,133
-	-	136,851	136,851
-	260,430	9,296	269,726
-	-	246,649	246,649
-	-	-	573,144
-	-	-	55,987
-	-	-	208,956
-	-	( 118,040)	3,775,750
<u>4,923,733</u>	<u>262,430</u>	<u>1,458,372</u>	<u>16,300,459</u>
<u>\$ 5,110,941</u>	<u>\$ 4,056,082</u>	<u>\$ 2,159,266</u>	<u>\$ 26,092,857</u>

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## BASTROP COUNTY, TEXES

### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS

SEPTEMBER 30, 2012

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total fund balances - governmental funds balance sheet	\$ 16,300,459
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	60,815,608
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
Property taxes	3,236,915
Adjudicated fines	647,848
Grants	2,261,732
Long-term liabilities, including bonds payable and capital leases, are not due and payable in the current period and therefore are not reported in the funds.	
Bonds	( 38,000,000)
Premium on bonds	( 588,028)
Capital leases	( 324,096)
Net OPEB obligation	( 6,026,728)
Compensated absences	( 444,537)
Costs of issuance for long-term debt	434,553
Interest payable on long-term debt	( <u>546,650</u> )
Net assets of governmental activities - statement of net assets	\$ <u><u>37,767,076</u></u>

**The accompanying notes are an integral part of these financial statements.**

**BASTROP COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General	Road and Bridge	Debt Service
<b>REVENUES</b>			
Taxes:			
Property	\$ 17,413,632	\$ 5,099,717	4,115,553
Sales	2,865,373	-	-
Mixed beverage	83,803	-	-
Licenses and permits	580,050	1,198,417	-
Intergovernmental	961,229	-	-
Charges for services	5,770,445	217,340	-
Fines and forfeitures	1,141,087	-	-
Investment earnings	21,722	27,929	18,167
Contributions	473,823	-	-
Other	179,226	81,072	-
Total revenues	29,490,390	6,624,475	4,133,720
<b>EXPENDITURES</b>			
Current:			
General government	11,265,702	-	-
Public safety	14,948,177	-	-
Health, sanitation and welfare	1,422,639	-	-
Road and bridge	-	5,987,732	-
Culture and recreation	174,550	-	-
Conservation and development	209,935	-	-
Debt service:			
Principal	137,677	-	9,200,000
Interest and other	34,121	-	1,729,443
Capital outlay	389,079	783,666	-
Total expenditures	28,581,880	6,771,398	10,929,443
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	908,510	( 146,923)	( 6,795,723)
<b>OTHER FINANCING SOURCES (USES)</b>			
Refunding bonds issued	-	-	6,425,000
Premium on issuance of bonds	-	-	367,291
Capital leases issued	170,302	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	170,302	-	6,792,291
<b>NET CHANGE IN FUND BALANCES</b>	1,078,812	( 146,923)	( 3,432)
<b>FUND BALANCES, BEGINNING</b>	3,948,292	3,555,518	1,223,657
<b>FUND BALANCES, ENDING</b>	\$ 5,027,104	\$ 3,408,595	\$ 1,220,225

**The accompanying notes are an integral part of these financial statements.**



Certificates of Obligation 2010	Public Assistance Grant	Other Governmental	Total Governmental Funds
\$ -	\$ -	\$ 327,946	\$ 26,956,848
-	-	-	2,865,373
-	-	-	83,803
-	-	-	1,778,467
-	8,889,220	311,824	10,162,273
-	-	399,900	6,387,685
-	-	10,164	1,151,251
9,664	834	12,504	90,820
-	5,301,100	200,000	5,974,923
-	-	-	260,298
<u>9,664</u>	<u>14,191,154</u>	<u>1,262,338</u>	<u>55,711,741</u>
28,945	13,647,680	1,030,044	25,972,371
-	-	270,104	15,218,281
-	-	-	1,422,639
-	43,955	10,956	6,042,643
-	-	-	174,550
-	-	-	209,935
-	-	40,000	9,377,677
-	-	6,500	1,770,064
<u>773,205</u>	<u>3,975</u>	<u>80,640</u>	<u>2,030,565</u>
<u>802,150</u>	<u>13,695,610</u>	<u>1,438,244</u>	<u>62,218,725</u>
( 792,486)	495,544	( 175,906)	( 6,506,984)
-	-	-	6,425,000
-	-	-	367,291
-	-	-	170,302
-	-	233,114	233,114
-	( 233,114)	-	( 233,114)
-	( 233,114)	233,114	6,962,593
( 792,486)	262,430	57,208	455,609
<u>5,716,219</u>	<u>-</u>	<u>1,401,164</u>	<u>15,844,850</u>
<u>\$ 4,923,733</u>	<u>\$ 262,430</u>	<u>\$ 1,458,372</u>	<u>\$ 16,300,459</u>

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## BASTROP COUNTY, TEXAS

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

Net change in fund balances - total governmental funds:	\$ 455,609
<p>Governmental funds report capital outlays as expenditures. However, in the governmental activities statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.</p>	
Capital outlay	2,030,565
Depreciation	( 3,146,840)
<p>Governmental funds report proceeds from the sale of assets as revenue. However, in the governmental activities statement of activities, the cost of the assets disposed is offset against the proceeds to report gain or loss on the disposition of assets.</p>	
	135,969
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
Property taxes	( 95,601)
Adjudicated fines	( 31,723)
Grants	2,261,732
<p>The issuance of long-term debt (e.g., bonds, leases, tax notes) 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, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt related items.</p>	
Issuance of capital lease	( 170,302)
Issuance of refunding bonds	( 6,425,000)
Premium from issuance of refunding bonds	( 367,291)
Payment to refund debt	6,665,000
Cost of issuing refunding bonds	105,337
Principal payments on long-term debt	2,712,677
<p>Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Compensated absences	104,337
Amortization of long-term debt issuance costs	( 39,884)
Amortization of premium on long-term debt	49,229
Interest on long-term debt	( 139,256)
Net OPEB obligation	( 1,407,704)
Change in net assets of governmental activities	\$ <u>2,696,854</u>

**The accompanying notes are an integral part of these financial statements.**

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**BASTROP COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2012**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ <u>2,960,755</u>
Total assets	\$ <u><u>2,960,755</u></u>
<b>LIABILITIES</b>	
Due to others	\$ <u>2,960,755</u>
Total liabilities	\$ <u><u>2,960,755</u></u>

**The accompanying notes are an integral part of these financial statements.**

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# **BASTROP COUNTY, TEXAS**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2012**

### **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to the accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in Governmental Accounting and Financial Reporting Standards. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

#### **A. Reporting Entity**

A financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the County's operations and so data from these units are combined with data of the County.

Bastrop County, Texas ("the County") was incorporated under the provisions of the State of Texas in 1836. The County operates as a County Judge/Commissioners' Court type of government as provided for by state statute. The County provides the following services to its citizens: public safety (law enforcement and detention, fire and ambulance), public transportation (highways and streets), sanitation, health and welfare (indigent health care), conservation and development and general administration services.

The Bastrop County Road District No. 3 was organized in 1986 for the improvement of road and infrastructure in a certain geographical area of the County, financed by Unlimited Tax Road Bonds to be paid by special assessment taxes in the area served. The Road District's Board of Directors consists of the Commissioners' Court of Bastrop County. The activity of the Road District is accounted for as a blended component unit of Bastrop County, Texas.

Complete financial statements for the individual component unit may be obtained at the Bastrop County Auditor's office.

**(continued)**

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. They report information on all of the County's nonfiduciary activities with most of the interfund activities removed. Governmental activities include programs supported primarily by taxes, fines and fees, grants and other intergovernmental revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the County operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the County. The "operating grants and contributions" column includes amounts paid by organizations outside the County to help meet the operational or capital requirements of a given function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statement. The County considers some governmental funds major and reports their financial condition and results of operations in a separate column. The combined amounts for nonmajor governmental funds are reflected in a single column in the fund balance sheet and statement of revenues, expenditures, and changes in fund balances. Detailed statements for nonmajor funds are presented within combining fund statements.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured.

(continued)



## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Property taxes, sales taxes, licenses and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports fiduciary funds in the form of agency funds. These funds account for monies held on behalf of other entities. Fiduciary fund financial statements include a Statement of Net Assets. The County's fiduciary funds represent agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds are accounted for on the accrual basis of accounting. Accordingly, all assets and liabilities are included on the Statement of Net Assets. Because the assets are held in an agent capacity and are not available to support County programs, these funds are not included in the government-wide statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

The County has the following major governmental funds:

***General Fund*** – Is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund fund balance is available for any purpose, provided it is expended or transferred in accordance with the legally adopted budget of the County.

***Road and Bridge Fund*** – The County uses four separate road and bridge Special Revenue Funds to account for the road and bridge activities of each precinct of the County. For external reporting purposes, these four funds are combined into one Road and Bridge Fund which is then reported as a major fund in the financial statements.

***Debt Service Fund*** – The County accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a Debt Service Interest and Sinking Fund.

(continued)

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**  
(Continued)

*Certificates of Obligation, Series 2010 Fund* – The County issued Certificates of Obligation, Series 2010 during fiscal year 2010 to pay for planned capital projects. The received fund and related capital projects are accounted for in the Certificates of Obligation, Series 2010 Capital Projects Fund.

*Public Assistance Grant Fund*– This fund was established to track all revenue and expenditures relating to the debris removal and associated costs recovery due to the Bastrop Complex Wildfires. These funds are restricted for this purpose only.

Additionally, the County reports the following fund types:

*Agency Funds* – The County accounts for resources held for others in a custodial capacity in Agency Funds.

**D. Assets, Liabilities and Net Assets or Equity**

**Deposits and Investments**

Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt instruments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool’s short-term investments are those with remaining maturities of up to 90 days.

**Receivables and Payables**

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to” or “due from” other funds. Interfund activity reflected in “due to” or “due from” other funds is eliminated in the government-wide statements.

Property taxes are levied based on taxable value at the prior January 1 and become due on October 1 of the year in which assessed. Taxes are due and payable, without penalty or interest, from October 1 of the year in which levied until January 31 of the following year. Accordingly, receivables and revenues for property taxes are reflected in the government-wide statements based on the full accrual method of accounting. Property tax receivables for the prior year’s levy are shown net of an allowance for uncollectible amounts.

(continued)

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**Receivables and Payables (Continued)**

The appraisal of property within the County is the responsibility of the countywide Bastrop Central Appraisal District. The Appraisal District is required under the Property Tax Code to assess all property within the Appraisal District on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The value of property within the Appraisal District must be reviewed at least every five years. The County may challenge appraised values established by the Appraisal District through various appeals and, if necessary, legal action. Under this legislation, the County continues to set tax rates on County property.

However, if the effective tax rate, excluding tax rates for bonds and other contractual obligations and adjusted for new improvements, exceeds the rate for the previous year by more than 8 percent, qualified voters of the County may petition for an election to determine whether to limit the tax rate to no more than 8 percent above the tax rate of the previous year.

Due from other governments include amounts due from grantor agencies for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Receivables are shown net of an allowance for uncollectibles.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**(continued)**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**Capital Assets**

Capital assets include land, infrastructure, buildings, machinery and equipment and construction in progress are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	40
Buildings and improvements	39
Machinery and equipment	3 - 30

**Long-term Liabilities**

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

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

**(continued)**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**Compensated Absences**

The County allows all full-time regular employees to accrue eight (8) hours sick leave per month. All part-time regular employees to accrue four (4) hours sick leave per month. Upon retirement or termination, employees are paid for accrued sick leave based on the table below. All employees are allowed to accumulate unused vacation time. See the charts below for detailed information. Upon retirement or termination, the employee is paid for accumulated, unpaid vacation at their then current rate of pay. All vacation and sick pay benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee retirement or termination.

Up to five (5) years	Not eligible for payout
Five (5) years up to ten (10) years	Eligible for forty-five (45) hours payout
Ten (10) years up to fifteen (15) years	Eligible for ninety (90) hours payout
Fifteen (15) years up to twenty (20) years	Eligible for one-hundred thirty-five (135) hours payout
Twenty (20) years or greater	Eligible for one-hundred eighty (180) hours payout

Full-time Employee Vacation Leave Accrual Table

<u>Years of Service</u>	<u>Hours Per Month</u>	<u>Maximum Accrual</u>
0 - 3 Years	7 Hours	126 Hours
+3 - 5 Years	8 Hours	144 Hours
+5 - 8 Years	9 Hours	162 Hours
8+ Years	10 Hours	180 Hours

Part-time Employee Vacation Leave Accrual Table

<u>Years of Service</u>	<u>Hours Per Month</u>	<u>Maximum Accrual</u>
0 - 3 Years	3.5 Hours	63 Hours
+3 - 5 Years	4.0 Hours	72 Hours
+5 - 8 Years	4.5 Hours	81 Hours
8+ Years	5.0 Hours	90 Hours

**(continued)**

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **D. Assets, Liabilities and Net Assets or Equity (Continued)**

#### **Fund Balance**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Unassigned:** This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

#### **Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

#### **Estimates**

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

## II. DETAILED NOTES ON ALL FUNDS

### A. Deposits and Investments

#### Legal and Contractual Provisions Governing Deposits and Investments

The funds of the County must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") Insurance.

The Public Funds Investment Act (government Code Chapter 2256) contains specific provisions in the areas of investment management reports and establishment for appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity; (2) portfolio diversification; (3) allowable investments; (4) acceptable risk levels; (5) expected rates of return; (6) maximum allowable stated maturity of portfolio investments; (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio; (8) investment staff quality and capabilities; and (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of U. S. Treasury, certain U. S. agencies, and the State of Texas; (2) certificates of deposit; (3) certain municipal securities; (4) money market savings accounts; (5) repurchase agreements; (6) bankers acceptances; (7) mutual funds; (8) investment pools; (9) guaranteed investment contracts; and (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The County's investments at September 30, 2012, were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
TexPool	\$ 10,373,818	41
Texas Term	1,257,228	53.6
Texas Class	<u>1,141,765</u>	39
Total	<u>\$ 12,772,811</u>	

Local government investment pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in these pools is the same as the value of the shares in each pool.

(continued)

## II. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

#### **Legal and Contractual Provisions Governing Deposits and Investments** (Continued)

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, the Texas Local Government Investment Pool. 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. Finally, TexPool is rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts for review. 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 TexasTERM Local Government Investment Pool was organized under a common investment contract on September 18, 2000. An elected Advisory Board is responsible for the overall management of the Pool, including formation and implementation of its investment and operating policies. The Pool is a non-taxable investment fund established for local governments in Texas under the provisions of the Texas Interlocal Cooperation Act. The Pool offers two investment portfolios including TexasTERM and TexasDAILY. TexasTERM portfolio and TexasDAILY portfolio are rated AAAs and AAAM, respectively by Standard & Poor's and are overseen by the TexasTERM and Advisory Board. Texas TERM uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in the Pool is the same as the value of the Pool shares.

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as an investment pool for its participants pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. The County participates in this external investment pool for state and local governments to maintain the liquidity of its funds and to maximize yield in accordance with Public Funds Investment Act (the "Act"), Section 2256.01, et seq., Texas Government Code. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate, Cutwater Investor Services Corp. as Program Administrator, and Wells Fargo Bank Texas, NA as Custodian. The Board of Trustees has appointed an Advisory Board composed of participants and other persons who do not have a business relationship with the Trust and are qualified to advise the Trust. The Advisory Board provides advice to the Board of Trustees and the Program Administrator about the investment policy and investment strategy of the trust and about other matters as requested by the Board of Trustees and the Program Administrator. Texas CLASS uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in the Pool is the same as the value of the Pool shares.

(continued)



## II. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

#### Policies Governing Deposits and Investments

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy addresses the following risks:

**Custodial Credit Risk: Deposits:** This is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2012, was covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

**Custodial Credit Risk: Investments:** This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form; therefore, positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

**Other Credit Risk:** There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPool's investment policy allows the portfolio's investment manager to only invest in obligations of the U. S. Government, its agencies; repurchase agreements; and no-load AAAM money market mutual funds registered with the SEC. As of September 30, 2012, TexPool's investment credit quality rating was AAAM (Standard & Poor's) and LOGIC's investment credit quality rating was AAAM (Standard & Poor's).

### B. Receivables

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

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Certificates of Obligation 2010</u>	<u>Other Governmental</u>	<u>Total</u>
Taxes	\$ 2,699,069	\$ 650,630	\$ 490,453	\$ -	\$ 25,451	\$ 3,865,603
Court fines	2,591,392	-	-	-	-	2,591,392
Miscellaneous	668,930	48,158	-	1,164	42,465	760,717
	<u>5,959,391</u>	<u>698,788</u>	<u>490,453</u>	<u>1,164</u>	<u>67,916</u>	<u>7,217,712</u>
Less: allowance for uncollectibles	( 2,008,943)	( 19,360)	( 14,593)	-	( 759)	( 2,043,655)
	<u>( 2,008,943)</u>	<u>( 19,360)</u>	<u>( 14,593)</u>	<u>-</u>	<u>( 759)</u>	<u>( 2,043,655)</u>
Total	<u>\$ 3,950,448</u>	<u>\$ 679,428</u>	<u>\$ 475,860</u>	<u>\$ 1,164</u>	<u>\$ 67,157</u>	<u>\$ 5,174,057</u>

(continued)

**II. DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Receivables (Continued)**

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

	<u>Unavailable</u>
General fund	
Delinquent property taxes	\$ 2,114,551
Court fines	<u>647,848</u>
Total general fund	<u>2,762,399</u>
Road and bridge	
Delinquent property taxes	<u>625,979</u>
Total road and bridge fund	<u>625,979</u>
Debt service fund	
Delinquent property taxes	<u>471,856</u>
Total debt fund	<u>471,856</u>
Public assistance grant fund	
Grants	<u>1,908,021</u>
Total public assistance grant fund	<u>1,908,021</u>
Other governmental funds	
Delinquent property taxes	24,529
Grants	<u>353,711</u>
Total other governmental funds	<u>378,240</u>
Total governmental funds	<u>\$ 6,146,495</u>

**C. Interfund Balances and Activity**

The composition of interfund balances as of September 30, 2012, was as follows:

<u>Due to</u>	<u>Due from</u>	<u>Totals</u>
General	Nonmajor	\$ <u>129,637</u>
Totals		\$ <u><u>129,637</u></u>

The interfund balance between the General Fund and nonmajor governmental funds resulted from the time lag between the dates that payments between funds were made.

(continued)

**II. DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Interfund Balances and Activity (Continued)**

Interfund activity for the year ended September 30, 2012, was as follows:

	<u>Transfer In</u> <u>Other</u> <u>Governmental</u>
Transfer out:	
Public Assistance Grant	\$ <u>233,114</u>
Totals	\$ <u><u>233,114</u></u>

The County transferred funds restricted for management and cleanup of the Bastrop Complex Fire to fund expenditures for that purpose.

**D. Capital Assets**

Capital asset activity for the year ended September 30, 2012, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Transfers/</u> <u>Retirements</u>	<u>Ending</u> <u>Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 4,925,256	\$ -	\$ -	\$ 4,925,256
Construction in progress	<u>3,040,477</u>	<u>374,451</u>	<u>-</u>	<u>3,414,928</u>
Total assets not being depreciated	<u>7,965,733</u>	<u>374,451</u>	<u>-</u>	<u>8,340,184</u>
Capital assets, being depreciated:				
Infrastructure	39,790,742	8,249	-	39,798,991
Buildings and improvements	34,622,120	53,700	-	34,675,820
Machinery and equipment	<u>16,327,448</u>	<u>1,594,165</u>	<u>( 500,909)</u>	<u>17,420,704</u>
Total capital assets being depreciated	<u>90,740,310</u>	<u>1,656,114</u>	<u>( 500,909)</u>	<u>91,895,515</u>
Less accumulated depreciation:				
Infrastructure	( 16,269,125)	( 942,317)	-	( 17,211,442)
Buildings and improvements	( 9,949,817)	( 807,451)	-	( 10,757,268)
Machinery and equipment	<u>( 10,691,187)</u>	<u>( 1,397,072)</u>	<u>636,878</u>	<u>( 11,451,381)</u>
Total accumulated depreciation	<u>( 36,910,129)</u>	<u>( 3,146,840)</u>	<u>636,878</u>	<u>( 39,420,091)</u>
Total capital assets being depreciated, net	<u>53,830,181</u>	<u>( 1,490,726)</u>	<u>135,969</u>	<u>52,475,424</u>
Governmental activities capital assets, net	\$ <u>61,795,914</u>	\$ <u>( 1,116,275)</u>	\$ <u>135,969</u>	\$ <u>60,815,608</u>

(continued)

**II. DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets (Continued)**

Depreciation expense was charged to functions of the County as follows:

Governmental activities:	
General government	\$ 391,424
Public safety	1,009,844
Health, sanitation and welfare	23,202
Road and bridge	1,703,455
Culture and recreation	14,439
Conservation and development	<u>4,476</u>
 Total depreciation expense - governmental activities	 \$ <u>3,146,840</u>

**E. Long-term Debt**

The County issues bonds and capital leases to provide funds for the acquisition and construction of major capital facilities. Bonds and capital leases payable as of September 30, 2012, were as follows:

<u>Issue Description</u>	<u>Original Balance</u>	<u>Interest Rate</u>	<u>Issue and Maturity Date</u>	<u>Outstanding Balance</u>
Bonds:				
1987 Unlimited Tax Road Bonds	\$ 400,000	9.00-10.00%	1987-2024	\$ 45,000
2003 Combination Tax and Revenue Certificates of Obligation	5,800,000	3.00-4.00%	2003-2023	4,290,000
2005 Combination Tax and Revenue Certificates of Obligation	9,500,000	4.00-4.5%	2008-2025	7,565,000
2006 Combination Tax and Revenue Certificates of Obligation	9,500,000	4.00-4.75%	2007-2024	6,710,000
2009 Limited Tax Refunding Bonds	3,830,000	2.00-4.00%	2010-2019	2,885,000
2010 Combination Tax and Revenue	10,810,000	2.00-3.25%	2011-2030	10,080,000
2012 Limited Tax Refunding	6,425,000	2.00-3.00%	2012-2023	<u>6,425,000</u>
Total bonds payable				\$ <u>38,000,000</u>
Capital lease:				
Panasonic lease	414,720	11.7%	2009-2013	153,794
Key Government Finance lease	245,302	3.46%	2012-2014	<u>170,302</u>
Total capital lease				\$ <u>324,096</u>

(continued)

**II. DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Long-term Debt (Continued)**

Annual debt service requirements to maturity for bonds are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 2,915,000	\$ 1,366,746	\$ 4,281,746
2014	3,010,000	1,272,493	4,282,493
2015	3,045,000	1,176,783	4,221,783
2016	2,460,000	1,077,293	3,537,293
2017	2,570,000	1,001,394	3,571,394
2018-2022	13,125,000	3,665,914	16,790,914
2023-2027	8,665,000	1,187,299	9,852,299
2028-2030	<u>2,210,000</u>	<u>182,288</u>	<u>2,392,288</u>
Total	<u>\$ 38,000,000</u>	<u>\$ 10,930,210</u>	<u>\$ 48,930,210</u>

Debt service requirements for the capital leases payable are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 237,570	\$ 23,596	\$ 261,166
2014	<u>86,526</u>	<u>2,841</u>	<u>89,367</u>
Total	<u>\$ 324,096</u>	<u>\$ 26,437</u>	<u>\$ 350,533</u>

The capital assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and equipment	\$ 245,302
Less: accumulated depreciation	<u>( 16,353)</u>
Balance	<u>\$ 228,949</u>

(continued)

## II. DETAILED NOTES ON ALL FUNDS (Continued)

### E. Long-term Debt (Continued)

Long-term activity for the year ended September 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds	\$ 40,815,000	\$ 6,425,000	\$ 9,240,000	\$ 38,000,000	\$ 2,915,000
Premium on bonds	269,966	367,291	49,229	588,028	49,228
Capital leases	291,471	245,302	212,677	324,096	237,570
Compensated absences	548,874	774,210	878,547	444,537	111,134
OPEB obligation	<u>4,619,024</u>	<u>1,854,967</u>	<u>447,263</u>	<u>6,026,728</u>	<u>-</u>
Total long-term debt	<u>\$ 46,544,335</u>	<u>\$ 9,666,770</u>	<u>\$ 10,827,716</u>	<u>\$ 45,383,389</u>	<u>\$ 3,312,932</u>

Compensated absences and OPEB obligation are typically funded with the General and Road and Bridge Funds.

#### **Defeasance of Debt**

As of September 30, 2012, outstanding balances of bond issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments is zero.

#### **Current Refunding of Debt**

The County issued \$6,425,000 of limited tax refunding bonds for a current refunding of \$5,530,000 Certificates of Obligation, Series 2002A and \$1,135,000 Combination Tax and Revenue Certificates of Obligation, Series 2002B. The refunding was undertaken to take reduce total future debt service payments. The reacquisition price and the net carrying amount of the old debt were the same amount. The transaction resulted in an economic gain of \$1,178,839 and a reduction of \$1,292,981 in future debt service payments.

### **III. OTHER INFORMATION**

#### **A. Retirement Plan**

The County provides pension, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (“CAFR”) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034 or online at [www.tcdrs.org](http://www.tcdrs.org).

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

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

#### **Funding Policy**

The County has elected the annually determined contribution rate (“ADCR”) plan provision of the TCDRS Act. The Plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County’s contribution is based on the actuarially determined rate of 9.17% for the months of the accounting year in 2012 and 10.09% for the months of the accounting year in 2011.

The contribution rate payable by the employee members for calendar years 2012 and 2011 is the rate of 7%, as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

(continued)

**III. OTHER INFORMATION (Continued)**

**A. Retirement Plan (Continued)**

**Annual Pension Cost**

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2011 and 2012. The December 31, 2011 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

Actuarial Valuation Date	12/31/09	12/31/10	12/31/11
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	20	20	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	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

**Trend Information for the Retirement Plan for the Employees of Bastrop County**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/10	1,842,929	100%	-
09/30/11	1,751,537	100%	-
09/30/12	1,557,447	100%	-

**Funded Status and Funding Progress**

The funded status as of December 31, 2011, the most recent actuarial valuation completed, is presented as follows:

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2011	\$ 42,540,067	\$ 48,714,969	\$ 6,174,902	87.32%	\$ 19,284,627	32.02%

<sup>1</sup>The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

**(continued)**



### III. OTHER INFORMATION (Continued)

#### A. Retirement Plan (Continued)

##### Annual Pension Cost (Continued)

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

#### B. Other Post Employment Benefits

##### Plan Description

The County sponsors a Retiree Health Insurance Benefits Plan (the “Plan”). The Plan provides these other post-employment benefits (“OPEB”) for eligible employees through a single-employer defined benefit plan. Employees who meet the following criteria will qualify for health insurance benefits on County-sponsored plans, as described below. The County will pay premiums for the retiree only; any dependent premiums shall be paid by the retiree. Qualifying retirees (and dependents, if applicable) will be required to switch to the County-sponsored post-Medicare health insurance plan when they reach Medicare eligibility; in addition, they may be required to enroll in specific Medicare plans (such as Parts A and B) in order to participate.

##### Eligibility:

In order to be eligible for health insurance benefits, an employee must:

- Be eligible for retirement under TCDRS (see Note G – Employee Retirement System);
- Have served at least 8 continuous years as a regular, non-temporary employee of Bastrop County;
- Elect to participate in the insurance benefit within 30 days of retirement; and
- Begin drawing their TCDRS retirement annuity immediately after retiring from Bastrop County.

Retiree health insurance benefits are based on a retiree’s hire date, retirement date, and/or years of service at Bastrop County, as follows:

- Retirees who were already retired as of August 8, 2010, or employees who were retirement eligible and retire on or before September 30, 2011, shall have group health and dental benefits paid 100% by Bastrop County.
- The benefit schedule shown in “Plan A” below applies to Bastrop County employees who:
  1. Were actively employed in a regular, non-temporary position as of September 30, 2010; and
  2. Did not retire on or before September 30, 2011.

(continued)

**III. OTHER INFORMATION (Continued)**

**B. Other Post Employment Benefits (Continued)**

**Plan Description (Continued)**

Eligibility: (Continued)

<b>Plan A</b>		
<u>Years of Service*</u> <u>at Retirement</u>	% of Premium Paid by County	
	<u>Pre-Medicare</u>	<u>Post-Medicare</u>
less than 8	0%	0%
8 to < 12	50%	50%
12 to < 16	60%	60%
16 to < 20	70%	70%
20 to < 24	80%	80%
over 24	100%	100%

\* Years of Service at Bastrop County – employees must have a minimum of 8 continuous years to qualify for retiree health benefits.

<b>Plan B</b>		
<u>Years of Service*</u> <u>at Retirement</u>	% of Premium Paid by County	
	<u>Pre-Medicare</u>	<u>Post-Medicare</u>
less than 8	0	0%
8 to < 12	0	0%
12 to < 16	0	0%
16 to < 20	50%	0%
20 to < 24	75%	0%
over 24	100%	0%

\* Years of Service at Bastrop County – employees must have a minimum of 8 continuous years to qualify for retiree health benefits.

**Other Provisions**

At the time of retirement, any optional insurance offered to retirees (such as Dental and Life) may be selected. Premiums will be paid by the retiree. Optional insurance is only offered at the time of retirement.

(continued)

### III. OTHER INFORMATION (Continued)

#### B. Other Post Employment Benefits (Continued)

##### **Other Provisions** (Continued)

Retiree's dependents may be enrolled in the County-sponsored Health Insurance Plan, subject to the following provisions and policies:

- The spouse/dependent must have been enrolled in a County health insurance plan since the retiree's effective date of retirement, at a minimum;
- Medicare eligibility must be age-based in order to enroll in the Medicare Supplement Plan – being eligible for Medicare under other provisions, such as disability, does not qualify per TAC policy, and;
- All dependent coverage premiums are paid by the retiree.

Retirees and their dependent(s), if applicable, may remain on the Group Health Plan (GHP) until they are Medicare-eligible, at which time they will be transferred to the Medicare Supplement Plan (MSP). If a retiree's covered dependents(s) is/(are) not Medicare-eligible as of the date the retiree becomes Medicare-eligible, such dependent(s) will be allowed to remain on the GHP until he/she becomes Medicare-eligible.

A retiree's spouse may enroll in the MSP (as long as the retiree is covered on a County health plan), when the spouse becomes Medicare-eligible (age based). Premiums for health coverage are based on age, and prescription drug coverage is based on the federal amount charged for Medicare Part-D. Existing coverage for a retiree's spouse may be continued, at his/her expense, when the retiree dies.

##### **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 2012. While retirees have statutory authority to purchase continuing health care on the County employee health care 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.

(continued)

**III. OTHER INFORMATION (Continued)**

**B. Other Post Employment Benefits (Continued)**

**Annual OPEB Cost**

The County's annual other post-employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the three most recent fiscal years is as follows:

	<u>2010*</u>	<u>2011</u>	<u>2012</u>
Annual required contribution	\$ 1,637,743	\$ 1,786,104	\$ 1,839,687
Interest on OPEB obligation	86,472	144,728	207,856
Adjustment to ARC	<u>( 80,115)</u>	<u>( 134,089)</u>	<u>( 192,576)</u>
Annual OPEB cost (expense) end of year	1,644,100	1,796,743	1,854,967
Employer contributions	<u>( 349,504)</u>	<u>( 393,904)</u>	<u>( 447,263)</u>
Increase in net OPEB obligation	1,294,596	1,402,839	1,407,704
Net OPEB obligation - as of beginning of year	<u>1,921,589</u>	<u>3,216,185</u>	<u>4,619,024</u>
Net OPEB obligation - as of end of year	<u>\$ 3,216,185</u>	<u>\$ 4,619,024</u>	<u>\$ 6,026,728</u>
Percentage of OPEB cost contributed	21.3%	21.9%	24.1%

\* The cost for fiscal year ending September 30, 2010, reflects plan changes which were approved and communicated during the reporting year.

**Schedule of Funding Progress for the Retirement Plan  
For the Employees of Bastrop County**

The funding status of the County's retiree health care plan as of December 31, 2010, the most recent actuarial valuation completed, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded/ (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2010	\$ -	\$ 13,837,752	\$ 13,837,752	- %	\$ 19,074,031	72.55%

(continued)

### III. OTHER INFORMATION (Continued)

#### B. Other Post Employment Benefits (Continued)

##### Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

##### Actuarial Methods and Assumptions

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Health care cost trend rate	Initial rate of 9.0% declining to an ultimate rate of 4.50% after 9 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(continued)

#### **IV. OTHER INFORMATION (Continued)**

##### **C. Post Employment Group Term Life Insurance Plan**

###### **Plan Description**

The County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County and District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at [www.tcdrs.org](http://www.tcdrs.org). TCDRS' CAFR may also be obtained by writing to the Texas County and District Retirement System, P. O. Box 2034, Austin, Texas 78768-2034.

###### **Funding Policy**

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The County's contributions to the GTLF for the years ended September 30, 2012, 2011, and 2010 were \$53,997, \$53,407, and \$49,550, respectively, which equaled the contractually required contributions each year.

##### **D. Contingencies**

The County has contingent liabilities with respect to pending claims and litigation that, in the opinion of the County, are not material and the possibility of an unfavorable outcome is remote. The ultimate effect, if any, that such litigation may have on the future financial position of the County, is not presently determinable.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. A contingent liability was not established because potential reimbursements are considered immaterial.

(continued)

### **III. OTHER INFORMATION (Continued)**

#### **E. Commitments**

The wildfires that occurred in Bastrop County in September 2011 were devastating. Over 34,000 acres of woodland burned in the Lost Pines area of the County. Seventy-five percent of that acreage is privately owned with the remainder being in Bastrop State Park and public rights-of-way. 1,702 structures were destroyed by the fire, making it the most destructive single wildfire in Texas history. After being largely contained in late September, the fire was finally declared controlled in October 2011. The financial long term impact on the County will be managed by Bastrop County's management team and has not been determined at this time. This collaborated effort by the County and other governmental agencies will be an ongoing process over the next several years.

#### **F. Risk Management**

The County is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; and omissions; and natural disasters for which it carries commercial insurance. The County uses various commercial carriers to insure against these risks. Settled claims did not exceed the coverage for any of the past three fiscal years.

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

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## BASTROP COUNTY, TEXAS

### SCHEDULE OF FUNDING PROGRESS FOR EMPLOYEE RETIREMENT SYSTEM FOR THE YEAR ENDED SEPTEMBER 30, 2012

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/09	\$ 36,372,173	\$ 41,315,835	\$ 4,943,662	88.03%	\$ 17,696,569	27.94%
12/31/10	40,429,581	46,567,054	6,137,473	86.82%	19,074,031	32.18%
12/31/11	42,540,067	48,714,969	6,174,902	87.32%	19,284,627	32.02%

# BASTROP COUNTY, TEXAS

## SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS FOR THE YEAR ENDED SEPTEMBER 30, 2012

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/08	\$ -	\$ 14,907,155	\$ 14,907,155	- %	\$ 16,389,600	90.95%
12/31/10	-	13,837,752	13,837,752	- %	19,074,031	72.55%

# BASTROP COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property	\$ 17,121,764	\$ 17,306,764	\$ 17,413,632	\$ 106,868
Sales	2,673,000	2,673,000	2,865,373	192,373
Mixed beverage	95,000	95,000	83,803	( 11,197)
Licenses and permits	510,700	510,700	580,050	69,350
Intergovernmental	1,037,869	1,037,869	961,229	( 76,640)
Charges for services	5,924,955	6,099,955	5,770,445	( 329,510)
Fines and forfeitures	1,039,200	1,039,200	1,141,087	101,887
Investment earnings	36,500	36,600	21,722	( 14,878)
Contributions	449,100	472,000	473,823	1,823
Other	89,500	97,000	179,226	82,226
Total revenues	<u>28,977,588</u>	<u>29,368,088</u>	<u>29,490,390</u>	<u>122,302</u>
<b>EXPENDITURES</b>				
Current:				
General government	11,105,719	11,493,219	11,265,702	227,517
Public safety	15,278,471	15,310,971	14,948,177	362,794
Health, sanitation, and welfare	1,723,421	1,693,921	1,422,639	271,282
Culture and recreation	178,088	178,088	174,550	3,538
Conservation and development	169,291	169,291	209,935	( 40,644)
Debt service:				
Principal	137,677	137,677	137,677	-
Interest and other	34,121	34,121	34,121	-
Capital outlay	<u>360,800</u>	<u>360,800</u>	<u>389,079</u>	<u>( 28,279)</u>
Total expenditures	<u>28,987,588</u>	<u>29,378,088</u>	<u>28,581,880</u>	<u>796,208</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>( 10,000)</u>	<u>( 10,000)</u>	<u>908,510</u>	<u>918,510</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital leases issued	-	-	170,302	170,302
Proceeds from sale of assets	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>( 10,000)</u>
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>170,302</u>	<u>( 10,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	1,078,812	1,078,812
<b>FUND BALANCES, BEGINNING</b>	<u>3,948,292</u>	<u>3,948,292</u>	<u>3,948,292</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 3,948,292</u>	<u>\$ 3,948,292</u>	<u>\$ 5,027,104</u>	<u>\$ 1,078,812</u>

**BASTROP COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 4,978,849	\$ 4,978,849	\$ 5,099,717	\$ 120,868
Licenses and permits	1,120,000	1,120,000	1,198,417	78,417
Charges for services	182,000	182,000	217,340	35,340
Investment earnings	31,500	31,500	27,929	( 3,571)
Other	<u>403,000</u>	<u>403,000</u>	<u>81,072</u>	<u>( 321,928)</u>
Total revenues	<u>6,715,349</u>	<u>6,715,349</u>	<u>6,624,475</u>	<u>( 90,874)</u>
<b>EXPENDITURES</b>				
Current:				
Road and bridge	6,219,535	6,382,349	5,987,732	394,617
Debt service:				
Principal	72,814	-	-	-
Capital outlay	<u>623,000</u>	<u>733,000</u>	<u>783,666</u>	<u>( 50,666)</u>
Total expenditures	<u>6,915,349</u>	<u>7,115,349</u>	<u>6,771,398</u>	<u>343,951</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 200,000)	( 400,000)	( 146,923)	253,077
<b>FUND BALANCES, BEGINNING</b>	<u>3,555,518</u>	<u>3,555,518</u>	<u>3,555,518</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 3,355,518</u>	<u>\$ 3,155,518</u>	<u>\$ 3,408,595</u>	<u>\$ 253,077</u>

# BASTROP COUNTY, TEXAS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2012

### 1. BUDGETARY INFORMATION

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- The County Judge, as budget officer, with the assistance of the County Auditor, prepares a budget to cover all proposed expenditures for the succeeding year and delivers the proposed budget, including the general revenue sharing budget, to Commissioners' Court, which makes any necessary modifications.
- The Commissioners' Court holds budget sessions with each department head.
- The Commissioners' Court holds budget hearings for the public.
- The Commissioners' Court formally adopts the budget in an open court meeting.
- The adopted budget becomes the authorization for all legal expenditures for the County for the fiscal year. Appropriations lapse at the end of the fiscal year.

The formally adopted budget may be legally amended by commissioners in accordance with Article 689A-11 or 689A-20 of Vernon's Annotate Civil Statutes.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the Fire Management Assistance Grant, Public Assistance Grant, Parks and Community Development, Inmate Commissary, and Sheriff's Forfeiture Funds.

An appropriations resolution (the appropriated budget) to control the level of expenditures must be legally enacted on or about September 1. The County maintains its legal level of budgetary control at the function level. Amendments to the 2012 budget were approved by the Commissioners' Court as provided by law.

Unencumbered appropriations lapse at year-end and revert to the respective funds from which they were originally appropriated, thus becoming available for future appropriation.

### 2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended September 30, 2012, expenditures exceeded appropriations in the following functions:

General fund:	
Conservation and development	\$ 40,644
Capital outlay	28,277
Road and bridge funds:	
Capital outlay	50,660

These over expenditures were funded by expenditures in other functions being under budget.

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

*Special Revenue Funds* are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

*Fire Management Assistance Grant Fund* – This fund was established to track all expenditures relating to the suppression of the Bastrop Complex Wildfires. These funds are restricted for this purpose only.

*Complex Fire Grant Fund* – This fund was established to track revenue and expenditures relating to recovery efforts, mitigation, restoration, and reforestation of the County as a result of the Bastrop County Complex Fires. These funds are restricted for this purpose only.

*Hotel Occupancy Tax Fund*– This fund is used to account for revenues and expenditures relating to tourism marketing for Bastrop County. Revenue is derived from a tax collected from hotels, motels, and other short-term rental properties. These funds are restricted for this purpose only.

*Mediation Services Fund* – This fund is used to account for revenues and expenditures relating to the establishment of Dispute Resolution Services. Revenue is derived from a charge that is assessed on civil cases filed in County and District Court.

*District Attorney Hot Check Fund* – This fund is used to account for revenues and expenditures relating to the fee collected for hot checks pursuant to Texas Code of Criminal Procedures Article 102.007. The expenditure of these funds is at the sole discretion of the District Attorney.

*District Attorney Special Fund* – This fund is used to account for the State Prosecutor Apportionment allocation funds paid through the District Courts.

*Road District #3 Fund* – This fund was established for the improvement of roads and infrastructure in the Stony Point subdivision. This obligation for the debt will pay off in 2012.

*Houston Toad Fund* – This fund is used to account for revenues and expenditures that are restricted to the preservation of the Houston Toad.

*Law Library Fund* - This fund is used to account for revenues and expenditures relating to the establishment and maintenance of a law library. Revenue is derived from a charge that is assessed on civil cases filed in County and District Court.

***District Attorney Law Enforcement Fund*** – This fund is used to account for money and property forfeited to the District Attorney’s office under Chapter 59 of the *Texas Code of Criminal Procedure*.

***Elections Administration Fund*** – This fund is used to account for surplus from election service contracts. The expenditure of these funds is governed by the Texas Election Code 31.003.

***Inmate Commissary Fund*** – This fund is used to account for jail commissary profits.

***Sheriff’s Forfeiture Fund*** – This fund accounts for revenues and expenditures for state and federal forfeiture funds. These funds are governed by state and federal forfeiture laws.

### **CAPITAL PROJECTS FUND**

The ***Certificates of Obligation 2006 Fund*** - is used to account for planned capital projects inclusive of upgrades in technology.

**BASTROP COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2012**

	Special Revenue Funds		
	Fire Management Assistance Grant	Complex Fire Grant	Hotel Occupancy Tax
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 192,046	\$ 219,546
Taxes receivable, net	-	-	-
Receivables, net	-	-	27,103
Due from other governments	365,349	-	-
Prepaid items	-	-	-
	-	-	-
Total assets	\$ 365,349	\$ 192,046	\$ 246,649
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 41	\$ 182,750	\$ -
Due to other funds	129,637	-	-
Deferred revenues	353,711	-	-
	483,389	182,750	-
Fund balances:			
Nonspendable - prepaid items	-	-	-
Restricted for:			
Road and bridge	-	-	-
Public safety	-	-	-
Conservation and development	-	-	-
Elections administration	-	-	-
Management and cleanup of fire	-	9,296	-
Development and tourism	-	-	246,649
Unassigned	( 118,040)	-	-
	( 118,040)	9,296	246,649
Total fund balances	( 118,040)	9,296	246,649
Total liabilities and fund balances	\$ 365,349	\$ 192,046	\$ 246,649

Special Revenue Funds

<u>Mediation Services</u>	<u>District Attorney Hot Check</u>	<u>District Attorney Special</u>	<u>Road District #3</u>	<u>Houston Toad</u>
\$ 70,399	\$ 116,410	\$ 6,617	\$ 7,066	\$ 461,009
-	-	-	24,692	-
185	1,322	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>47,425</u>	<u>-</u>
<u>\$ 70,584</u>	<u>\$ 117,732</u>	<u>\$ 6,617</u>	<u>\$ 79,183</u>	<u>\$ 461,009</u>
\$ 399	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>24,529</u>	<u>-</u>
<u>399</u>	<u>-</u>	<u>-</u>	<u>24,529</u>	<u>-</u>
-	-	-	47,425	-
-	-	-	7,229	-
70,185	117,732	6,617	-	-
-	-	-	-	461,009
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>70,185</u>	<u>117,732</u>	<u>6,617</u>	<u>54,654</u>	<u>461,009</u>
<u>\$ 70,584</u>	<u>\$ 117,732</u>	<u>\$ 6,617</u>	<u>\$ 79,183</u>	<u>\$ 461,009</u>

(continued)

**BASTROP COUNTY, TEXAS**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

**SEPTEMBER 30, 2012**

	Special Revenue Funds		
	Law Library	District Attorney Law Enforcement	Elections Administration
<b>ASSETS</b>			
Cash and investments	\$ 118,571	\$ 165,503	\$ 139,495
Taxes receivable, net	-	-	-
Receivables, net	525	10,164	3,166
Due from other governments	-	-	-
Prepaid items	-	-	-
Total assets	\$ 119,096	\$ 175,667	\$ 142,661
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 3,972	\$ 45	\$ 5,810
Due to other funds	-	-	-
Deferred revenues	-	-	-
Total liabilities	3,972	45	5,810
Fund balances:			
Nonspendable - prepaid items	-	-	-
Restricted for:			
Road and bridge	-	-	-
Public safety	-	175,622	-
Conservation and development	115,124	-	-
Elections administration	-	-	136,851
Management and cleanup of fire	-	-	-
Development and tourism	-	-	-
Unassigned	-	-	-
Total fund balances	115,124	175,622	136,851
Total liabilities and fund balances	\$ 119,096	\$ 175,667	\$ 142,661

<u>Special Revenue Funds</u>		<u>Total Nonmajor Special Revenue</u>	<u>Capital Projects Fund</u>	<u>Total Nonmajor Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Inmate Commissary</u>	<u>Sheriff's Forfeiture</u>		<u>Certificates of Obligation 2006</u>		
\$ 121,887	\$ 60,786	\$ 1,679,335	\$ -	\$ -	\$ 1,679,335
-	-	24,692	-	-	24,692
-	-	42,465	-	-	42,465
-	-	365,349	-	-	365,349
-	-	47,425	-	-	47,425
<u>\$ 121,887</u>	<u>\$ 60,786</u>	<u>\$ 2,159,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,159,266</u>
\$ -	\$ -	\$ 193,017	\$ -	\$ -	\$ 193,017
-	-	129,637	-	-	129,637
-	-	378,240	-	-	378,240
-	-	700,894	-	-	700,894
-	-	47,425	-	-	47,425
-	-	7,229	-	-	7,229
121,887	60,786	552,829	-	-	552,829
-	-	576,133	-	-	576,133
-	-	136,851	-	-	136,851
-	-	9,296	-	-	9,296
-	-	246,649	-	-	246,649
-	-	( 118,040)	-	-	( 118,040)
<u>121,887</u>	<u>60,786</u>	<u>1,458,372</u>	<u>-</u>	<u>-</u>	<u>1,458,372</u>
<u>\$ 121,887</u>	<u>\$ 60,786</u>	<u>\$ 2,159,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,159,266</u>

**BASTROP COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED SEPTMEBER 30, 2012**

	Special Revenue Funds		
	Fire Management Assistance Grant	Complex Fire Grant	Hotel Occupancy Tax
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ 278,575
Intergovernmental	-	257,998	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	830
Contributions	-	200,000	-
Total revenues	-	457,998	279,405
<b>EXPENDITURES</b>			
Current:			
General government	118,472	448,702	32,756
Public safety	232,682	-	-
Road and bridge	-	-	-
Debt service:			
Principal	-	-	-
Interest and other	-	-	-
Capital outlay	-	-	-
Total expenditures	351,154	448,702	32,756
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 351,154)	9,296	246,649
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	233,114	-	-
Total other financing sources (uses)	233,114	-	-
<b>NET CHANGE IN FUND BALANCES</b>	( 118,040)	9,296	246,649
<b>FUND BALANCE, BEGINNING</b>	-	-	-
<b>FUND BALANCE, ENDING</b>	\$( 118,040)	\$ 9,296	\$ 246,649



Special Revenue Funds

Mediation Services	District Attorney Hot Check	District Attorney Special	Road District #3	Houston Toad
\$ -	\$ -	\$ -	\$ 49,371	\$ -
-	-	-	-	-
14,625	16,735	27,350	-	18,343
-	-	-	-	-
551	1,028	-	252	4,506
-	-	-	-	-
<u>15,176</u>	<u>17,763</u>	<u>27,350</u>	<u>49,623</u>	<u>22,849</u>
13,175	31,503	24,406	-	4,248
-	3,786	-	-	-
-	-	-	674	-
-	-	-	40,000	-
-	-	-	6,500	-
-	-	-	-	1,325
<u>13,175</u>	<u>35,289</u>	<u>24,406</u>	<u>47,174</u>	<u>5,573</u>
<u>2,001</u>	<u>( 17,526)</u>	<u>2,944</u>	<u>2,449</u>	<u>17,276</u>
-	-	-	-	-
-	-	-	-	-
2,001	( 17,526)	2,944	2,449	17,276
<u>68,184</u>	<u>135,258</u>	<u>3,673</u>	<u>52,205</u>	<u>443,733</u>
<u>\$ 70,185</u>	<u>\$ 117,732</u>	<u>\$ 6,617</u>	<u>\$ 54,654</u>	<u>\$ 461,009</u>

(continued)

**BASTROP COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(Continued)**  
**FOR THE YEAR ENDED SEPTMEBER 30, 2012**

	Special Revenue Funds		
	Law Library	District Attorney Law Enforcement	Elections Administration
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	45,816	-	22,004
Fines and forfeitures	-	10,164	-
Investment earnings	931	1,665	1,036
Contributions	-	-	-
Total revenues	<u>46,747</u>	<u>11,829</u>	<u>23,040</u>
<b>EXPENDITURES</b>			
Current:			
General government	45,391	-	38,185
Public safety	-	5,108	-
Road and bridge	-	-	-
Debt service:			
Principal	-	-	-
Interest and other	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>45,391</u>	<u>5,108</u>	<u>38,185</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,356</u>	<u>6,721</u>	<u>( 15,145)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,356	6,721	( 15,145)
<b>FUND BALANCE, BEGINNING</b>	<u>113,768</u>	<u>168,901</u>	<u>151,996</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 115,124</u>	<u>\$ 175,622</u>	<u>\$ 136,851</u>

<u>Special Revenue Funds</u>			<u>Capital Projects</u>		
<u>Inmate Commissary</u>	<u>Sheriff's Forfeiture</u>	<u>Total Nonmajor Special Revenue</u>	<u>Certificates of Obligation 2006</u>	<u>Total Nonmajor Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ 327,946	\$ -	\$ -	\$ 327,946
-	53,826	311,824	-	-	311,824
255,027	-	399,900	-	-	399,900
-	-	10,164	-	-	10,164
1,184	-	11,983	521	521	12,504
-	-	200,000	-	-	200,000
<u>256,211</u>	<u>53,826</u>	<u>1,261,817</u>	<u>521</u>	<u>521</u>	<u>1,262,338</u>
238,053	34,308	1,029,199	845	845	1,030,044
-	28,528	270,104	-	-	270,104
-	-	674	10,282	10,282	10,956
-	-	40,000	-	-	40,000
-	-	6,500	-	-	6,500
<u>7,550</u>	<u>6,765</u>	<u>15,640</u>	<u>65,000</u>	<u>65,000</u>	<u>80,640</u>
<u>245,603</u>	<u>69,601</u>	<u>1,362,117</u>	<u>76,127</u>	<u>76,127</u>	<u>1,438,244</u>
<u>10,608</u>	<u>( 15,775)</u>	<u>( 100,300)</u>	<u>( 75,606)</u>	<u>( 75,606)</u>	<u>( 175,906)</u>
-	-	233,114	-	-	233,114
-	-	233,114	-	-	233,114
10,608	( 15,775)	132,814	( 75,606)	( 75,606)	57,208
<u>111,279</u>	<u>76,561</u>	<u>1,325,558</u>	<u>75,606</u>	<u>75,606</u>	<u>1,401,164</u>
<u>\$ 121,887</u>	<u>\$ 60,786</u>	<u>\$ 1,458,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,458,372</u>

# BASTROP COUNTY, TEXAS

## COMBINING BALANCE SHEET

### ROAD AND BRIDGE FUNDS

SEPTEMBER 30, 2012

	<u>Road and Bridge Precinct 1</u>	<u>Road and Bridge Precinct 2</u>	<u>Road and Bridge Precinct 3</u>	<u>Road and Bridge Precinct 4</u>	<u>Total Road and Bridge</u>
<b>ASSETS</b>					
Cash and investments	\$ 869,473	\$ 738,181	\$ 490,019	\$ 1,541,828	\$ 3,639,501
Taxes receivable, net	113,642	208,319	157,820	151,489	631,270
Receivables, net	15,794	10,788	10,788	10,788	48,158
Prepaid items	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total assets	<u>\$ 998,909</u>	<u>\$ 957,788</u>	<u>\$ 658,627</u>	<u>\$ 1,704,105</u>	<u>\$ 4,319,429</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 42,672	\$ 110,721	\$ 66,526	\$ 14,456	\$ 234,375
Accrued liabilities	11,287	13,764	11,940	13,489	50,480
Deferred revenues	<u>112,675</u>	<u>206,573</u>	<u>156,495</u>	<u>150,236</u>	<u>625,979</u>
Total liabilities	<u>166,634</u>	<u>331,058</u>	<u>234,961</u>	<u>178,181</u>	<u>910,834</u>
Fund balances:					
Nonspendable-prepaid items	-	500	-	-	500
Restricted-road and bridge	<u>832,275</u>	<u>626,230</u>	<u>423,666</u>	<u>1,525,924</u>	<u>3,408,095</u>
Total fund balances	<u>832,275</u>	<u>626,730</u>	<u>423,666</u>	<u>1,525,924</u>	<u>3,408,595</u>
Total liabilities and fund balances	<u>\$ 998,909</u>	<u>\$ 957,788</u>	<u>\$ 658,627</u>	<u>\$ 1,704,105</u>	<u>\$ 4,319,429</u>

**BASTROP COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

**ROAD AND BRIDGE FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Road and Bridge Precinct 1</u>	<u>Road and Bridge Precinct 2</u>	<u>Road and Bridge Precinct 3</u>	<u>Road and Bridge Precinct 4</u>	<u>Total Road and Bridge</u>
<b>REVENUES</b>					
Property taxes	\$ 937,683	\$ 1,672,498	\$ 1,281,220	\$ 1,208,316	\$ 5,099,717
Licenses and permits	291,443	312,625	295,879	298,470	1,198,417
Charges for services	124,433	43,442	14,114	35,351	217,340
Investment earnings	6,014	7,240	4,828	9,847	27,929
Other	<u>20,268</u>	<u>20,268</u>	<u>20,268</u>	<u>20,268</u>	<u>81,072</u>
Total revenues	<u>1,379,841</u>	<u>2,056,073</u>	<u>1,616,309</u>	<u>1,572,252</u>	<u>6,624,475</u>
<b>EXPENDITURES</b>					
Current:					
Road and bridge	1,035,232	1,869,580	1,730,810	1,352,110	5,987,732
Capital outlay	<u>151,196</u>	<u>98,600</u>	<u>192,869</u>	<u>341,001</u>	<u>783,666</u>
Total expenditures	<u>1,186,428</u>	<u>1,968,180</u>	<u>1,923,679</u>	<u>1,693,111</u>	<u>6,771,398</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	193,413	87,893	( 307,370)	( 120,859)	( 146,923)
<b>FUND BALANCE, BEGINNING</b>	<u>638,862</u>	<u>538,837</u>	<u>731,036</u>	<u>1,646,783</u>	<u>3,555,518</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 832,275</u>	<u>\$ 626,730</u>	<u>\$ 423,666</u>	<u>\$ 1,525,924</u>	<u>\$ 3,408,595</u>

**BASTROP COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 4,141,000	\$ 4,118,000	\$ 4,115,553	\$( 2,447)
Investment earnings	<u>21,888</u>	<u>19,888</u>	<u>18,167</u>	<u>( 1,721)</u>
Total revenues	<u>4,162,888</u>	<u>4,137,888</u>	<u>4,133,720</u>	<u>( 4,168)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	2,535,000	9,200,000	9,200,000	-
Interest and other	<u>1,627,888</u>	<u>1,735,888</u>	<u>1,729,443</u>	<u>6,445</u>
Total expenditures	<u>4,162,888</u>	<u>10,935,888</u>	<u>10,929,443</u>	<u>6,445</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	( 6,798,000)	( 6,795,723)	2,277
<b>OTHER FINANCING SOURCES (USES)</b>				
Refunding bonds issued	-	6,425,000	6,425,000	-
Premium on issuance of bonds	<u>-</u>	<u>368,000</u>	<u>367,291</u>	<u>( 709)</u>
Total other financing sources (uses)	<u>-</u>	<u>6,793,000</u>	<u>6,792,291</u>	<u>( 709)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 5,000)	( 3,432)	1,568
<b>FUND BALANCES, BEGINNING</b>	<u>1,223,657</u>	<u>1,223,657</u>	<u>1,223,657</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,223,657</u>	<u>\$ 1,218,657</u>	<u>\$ 1,220,225</u>	<u>\$ 1,568</u>

**BASTROP COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CERTIFICATES OF OBLIGATION 2010**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment earnings	\$ 28,000	\$ 28,000	\$ 9,664	\$( 18,336)
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>9,664</u>	<u>( 18,336)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	28,945	( 28,945)
Capital outlay	<u>5,849,500</u>	<u>5,849,500</u>	<u>773,205</u>	<u>5,076,295</u>
Total expenditures	<u>5,849,500</u>	<u>5,849,500</u>	<u>802,150</u>	<u>5,047,350</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 5,821,500)	( 5,821,500)	( 792,486)	5,029,014
<b>FUND BALANCES, BEGINNING</b>	<u>5,716,219</u>	<u>5,716,219</u>	<u>5,716,219</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$( 105,281)</u>	<u>\$( 105,281)</u>	<u>\$ 4,923,733</u>	<u>\$ 5,029,014</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**MEDIATION SERVICES FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 12,250	\$ 12,250	\$ 14,625	\$ 2,375
Investment earnings	550	550	551	1
Other	<u>15,350</u>	<u>15,350</u>	<u>-</u>	<u>( 15,350)</u>
Total revenues	<u>28,150</u>	<u>28,150</u>	<u>15,176</u>	<u>( 12,974)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>28,150</u>	<u>28,150</u>	<u>13,175</u>	<u>14,975</u>
Total expenditures	<u>28,150</u>	<u>28,150</u>	<u>13,175</u>	<u>14,975</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,001	2,001
<b>FUND BALANCES, BEGINNING</b>	<u>68,184</u>	<u>68,184</u>	<u>68,184</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 68,184</u>	<u>\$ 68,184</u>	<u>\$ 70,185</u>	<u>\$ 2,001</u>



**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**DISTRICT ATTORNEY HOT CHECKS FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 20,000	\$ 20,000	\$ 16,735	\$ ( 3,265)
Investment earnings	600	600	1,028	428
Other	-	20,000	-	( 20,000)
Total revenues	20,600	40,600	17,763	( 22,837)
<b>EXPENDITURES</b>				
Current:				
General government	20,100	40,100	31,503	8,597
Public safety	500	500	3,786	( 3,286)
Total expenditures	20,600	40,600	35,289	5,311
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	( 17,526)	( 17,526)
<b>FUND BALANCES, BEGINNING</b>	135,258	135,258	135,258	-
<b>FUND BALANCES, ENDING</b>	\$ 135,258	\$ 135,258	\$ 117,732	\$( 17,526)

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**DISTRICT ATTORNEY SPECIAL FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 22,500	\$ 22,500	\$ 27,350	\$ 4,850
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>27,350</u>	<u>4,850</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>22,500</u>	<u>22,500</u>	<u>24,406</u>	<u>( 1,906)</u>
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>24,406</u>	<u>( 1,906)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,944	2,944
<b>FUND BALANCES, BEGINNING</b>	<u>3,673</u>	<u>3,673</u>	<u>3,673</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 3,673</u>	<u>\$ 3,673</u>	<u>\$ 6,617</u>	<u>\$ 2,944</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**ROAD DISTRICT #3 FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 46,600	\$ 46,600	\$ 49,371	\$ 2,771
Investment earnings	<u>500</u>	<u>500</u>	<u>252</u>	<u>( 248)</u>
Total revenues	<u>47,100</u>	<u>47,100</u>	<u>49,623</u>	<u>2,523</u>
<b>EXPENDITURES</b>				
Current:				
Road and bridge	600	600	674	( 74)
Debt service:				
Principal	40,000	40,000	40,000	-
Interest and other	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
Total expenditures	<u>47,100</u>	<u>47,100</u>	<u>47,174</u>	<u>( 74)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,449	2,449
<b>FUND BALANCES, BEGINNING</b>	<u>52,205</u>	<u>52,205</u>	<u>52,205</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 52,205</u>	<u>\$ 52,205</u>	<u>\$ 54,654</u>	<u>\$ 2,449</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**HOUSTON TOAD FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 15,000	\$ 15,000	\$ 18,343	\$ 3,343
Investment earnings	2,500	2,500	4,506	2,006
Contributions	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>( 2,000)</u>
Total revenues	<u>19,500</u>	<u>19,500</u>	<u>22,849</u>	<u>3,349</u>
<b>EXPENDITURES</b>				
Current:				
General government	19,500	19,500	4,248	15,252
Capital outlay	<u>-</u>	<u>-</u>	<u>1,325</u>	<u>( 1,325)</u>
Total expenditures	<u>19,500</u>	<u>19,500</u>	<u>5,573</u>	<u>13,927</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	17,276	17,276
<b>FUND BALANCES, BEGINNING</b>	<u>443,733</u>	<u>443,733</u>	<u>443,733</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 443,733</u>	<u>\$ 443,733</u>	<u>\$ 461,009</u>	<u>\$ 17,276</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**LAW LIBRARY FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 39,500	\$ 39,500	\$ 45,816	\$ 6,316
Investment earnings	1,000	1,000	931	( 69)
Contributions	<u>50</u>	<u>50</u>	<u>-</u>	<u>( 50)</u>
Total revenues	<u>40,550</u>	<u>40,550</u>	<u>46,747</u>	<u>6,197</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>40,550</u>	<u>40,550</u>	<u>45,391</u>	<u>( 4,841)</u>
Total expenditures	<u>40,550</u>	<u>40,550</u>	<u>45,391</u>	<u>( 4,841)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	1,356	1,356
<b>FUND BALANCES, BEGINNING</b>	<u>113,768</u>	<u>113,768</u>	<u>113,768</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 113,768</u>	<u>\$ 113,768</u>	<u>\$ 115,124</u>	<u>\$ 1,356</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**DISTRICT ATTORNEY LAW ENFORCEMENT FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 5,000	\$ 5,000	\$ 10,164	\$ 5,164
Investment earnings	<u>1,400</u>	<u>1,400</u>	<u>1,665</u>	<u>265</u>
Total revenues	<u>6,400</u>	<u>6,400</u>	<u>11,829</u>	<u>5,429</u>
 <b>EXPENDITURES</b>				
Current:				
Public safety	<u>6,400</u>	<u>6,400</u>	<u>5,108</u>	<u>1,292</u>
Total expenditures	<u>6,400</u>	<u>6,400</u>	<u>5,108</u>	<u>1,292</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	6,721	6,721
 <b>FUND BALANCES, BEGINNING</b>	<u>168,901</u>	<u>168,901</u>	<u>168,901</u>	-
 <b>FUND BALANCES, ENDING</b>	<u>\$ 168,901</u>	<u>\$ 168,901</u>	<u>\$ 175,622</u>	<u>\$ 6,721</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**ELECTIONS ADMINISTRATION FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 5,000	\$ 5,000	\$ 22,004	\$ 17,004
Investment earnings	800	800	1,036	236
Other	<u>45,700</u>	<u>45,700</u>	<u>-</u>	<u>( 45,700)</u>
Total revenues	<u>51,500</u>	<u>51,500</u>	<u>23,040</u>	<u>( 28,460)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>51,500</u>	<u>51,500</u>	<u>38,185</u>	<u>13,315</u>
Total expenditures	<u>51,500</u>	<u>51,500</u>	<u>38,185</u>	<u>13,315</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	( 15,145)	( 15,145)
<b>FUND BALANCES, BEGINNING</b>	<u>151,996</u>	<u>151,996</u>	<u>151,996</u>	-
<b>FUND BALANCES, ENDING</b>	<u>\$ 151,996</u>	<u>\$ 151,996</u>	<u>\$ 136,851</u>	<u>\$( 15,145)</u>

**BASTROP COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**CERTIFICATE OF OBLIGATION 2006**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 500	\$ 500	\$ 521	\$ 21
Total revenues	<u>500</u>	<u>500</u>	<u>521</u>	<u>21</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	845	845
Road and Bridge	-	-	10,282	10,282
Capital outlay	<u>99,000</u>	<u>99,000</u>	<u>65,000</u>	<u>34,000</u>
Total expenditures	<u>99,000</u>	<u>99,000</u>	<u>76,127</u>	<u>45,127</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 98,500)	( 98,500)	( 75,606)	22,894
<b>FUND BALANCES, BEGINNING</b>	<u>75,606</u>	<u>75,606</u>	<u>75,606</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u><u>\$ ( 22,894)</u></u>	<u><u>\$ ( 22,894)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 22,894</u></u>



## **AGENCY FUNDS**

*Agency Funds* are used to account for assets held by the County as an agent for individual private organizations and other governments. The following are the County's Fiduciary Funds:

*County Clerk Fund* – This fund is used to account for monies held on behalf of individuals in accordance with court ordered decrees by the County Court.

*District Clerk Fund* – This fund is used to account for monies held on behalf of individuals in accordance with court ordered decrees by the District Court.

*Tax Assessor and Collector Fund* – This fund is used to record tax collections which are deposited intact pending audit and distribution to the state and other taxing authorities.

*District Attorney Fund* – This fund is used to account for monies held on behalf of individuals collected by the District Attorney's Office.

*Sheriff Fund* – This fund is used to account for monies held on behalf of individuals collected by the Sheriff's Office.

*Adult Probation Fund* – This fund is used to account for monies held on behalf of individuals collected by the Adult Probation Office.

*Other Fund* – This fund is used for state fees collected through civil and criminal cases, and funds held on behalf of the Juvenile Boot Camp.

**BASTROP COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>COUNTY CLERK</u></b>				
Assets:				
Cash and investments	\$ 420,439	\$ 272,270	\$ 140,253	\$ 552,456
Total assets	<u>\$ 420,439</u>	<u>\$ 272,270</u>	<u>\$ 140,253</u>	<u>\$ 552,456</u>
Liabilities:				
Due to others	\$ 420,439	\$ 272,270	\$ 140,253	\$ 552,456
Total liabilities	<u>\$ 420,439</u>	<u>\$ 272,270</u>	<u>\$ 140,253</u>	<u>\$ 552,456</u>
<b><u>DISTRICT CLERK</u></b>				
Assets:				
Cash and investments	\$ 702,734	\$ 757,172	\$ 533,786	\$ 926,120
Total assets	<u>\$ 702,734</u>	<u>\$ 757,172</u>	<u>\$ 533,786</u>	<u>\$ 926,120</u>
Liabilities:				
Due to others	\$ 702,734	\$ 757,172	\$ 533,786	\$ 926,120
Total liabilities	<u>\$ 702,734</u>	<u>\$ 757,172</u>	<u>\$ 533,786</u>	<u>\$ 926,120</u>
<b><u>TAX ASSESSOR AND COLLECTOR</u></b>				
Assets:				
Cash and investments	\$ 658,401	\$ 138,771,265	\$ 138,666,671	\$ 762,995
Total assets	<u>\$ 658,401</u>	<u>\$ 138,771,265</u>	<u>\$ 138,666,671</u>	<u>\$ 762,995</u>
Liabilities:				
Due to others	\$ 658,401	\$ 125,192,004	\$ 125,712,175	\$ 138,230
Total liabilities	<u>\$ 658,401</u>	<u>\$ 125,192,004</u>	<u>\$ 125,712,175</u>	<u>\$ 138,230</u>
<b><u>DISTRICT ATTORNEY</u></b>				
Assets:				
Cash and investments	\$ 191,774	\$ 186,133	\$ 185,932	\$ 191,975
Total assets	<u>\$ 191,774</u>	<u>\$ 186,133</u>	<u>\$ 185,932</u>	<u>\$ 191,975</u>
Liabilities:				
Due to others	\$ 191,774	\$ 186,133	\$ 185,932	\$ 191,975
Total liabilities	<u>\$ 191,774</u>	<u>\$ 186,133</u>	<u>\$ 185,932</u>	<u>\$ 191,975</u>

(continued)

**BASTROP COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS**

(Continued)

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

	<u>Balance October 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2012</u>
<b><u>SHERIFF</u></b>				
Assets:				
Cash and investments	\$ 22,019	\$ 985,949	\$ 998,170	\$ 9,798
Total assets	<u>\$ 22,019</u>	<u>\$ 985,949</u>	<u>\$ 998,170</u>	<u>\$ 9,798</u>
Liabilities:				
Due to others	\$ 22,019	\$ 985,949	\$ 998,170	9,798
Total liabilities	<u>\$ 22,019</u>	<u>\$ 985,949</u>	<u>\$ 998,170</u>	<u>\$ 9,798</u>
<b><u>ADULT PROBATION</u></b>				
Assets:				
Cash and investments	\$ -	\$ 500,907	\$ 388,602	\$ 112,305
Total assets	<u>\$ -</u>	<u>\$ 500,907</u>	<u>\$ 388,602</u>	<u>\$ 112,305</u>
Liabilities:				
Due to others	\$ -	\$ 500,907	\$ 388,602	112,305
Total liabilities	<u>\$ -</u>	<u>\$ 500,907</u>	<u>\$ 388,602</u>	<u>\$ 112,305</u>
<b><u>OTHER</u></b>				
Assets:				
Cash and investments	\$ 403,602	\$ 803,232	\$ 801,728	\$ 405,106
Total assets	<u>\$ 403,602</u>	<u>\$ 803,232</u>	<u>\$ 801,728</u>	<u>\$ 405,106</u>
Liabilities:				
Due to others	\$ 403,602	\$ 803,232	\$ 801,728	\$ 405,106
Total liabilities	<u>\$ 403,602</u>	<u>\$ 803,232</u>	<u>\$ 801,728</u>	<u>\$ 405,106</u>
<b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and investments	\$ 2,398,969	\$ 142,276,928	\$ 141,715,142	\$ 2,960,755
Total assets	<u>\$ 2,398,969</u>	<u>\$ 142,276,928</u>	<u>\$ 141,715,142</u>	<u>\$ 2,960,755</u>
Liabilities:				
Due to others	\$ 2,398,969	\$ 142,276,928	\$ 141,715,142	\$ 2,960,755
Total liabilities	<u>\$ 2,398,969</u>	<u>\$ 142,276,928</u>	<u>\$ 141,715,142</u>	<u>\$ 2,960,755</u>

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# STATISTICAL SECTION

## (Unaudited)

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

<b>Contents</b>	<b>Page</b>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	72
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property taxes.	84
Debt Capacity 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	89
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place and to help make comparisons over time and with other governments.	94
Operating Information  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.	98
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

# BASTROP COUNTY, TEXAS

## NET ASSETS BY COMPONENT

**LAST TEN FISCAL YEARS**  
*(Accrual Basis of Accounting)*  
*(Unaudited)*

	Fiscal Year			
	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental activities:				
Invested in capital assets, net of related debt	\$ 26,826,053	\$ 26,211,302	\$ 26,179,927	\$ 23,019,206
Restricted	6,848,810	6,634,856	4,868,187	1,055,688
Unrestricted	<u>4,092,213</u>	<u>2,224,064</u>	<u>5,557,153</u>	<u>16,018,468</u>
Total governmental activities net assets	<u>\$ 37,767,076</u>	<u>\$ 35,070,222</u>	<u>\$ 36,605,267</u>	<u>\$ 40,093,362</u>
Primary government:				
Invested in capital assets, net of related debt	\$ 26,826,053	\$ 26,211,302	\$ 16,826,898	\$ 23,019,206
Restricted	6,848,810	6,634,856	14,221,216	1,055,688
Unrestricted	<u>4,092,213</u>	<u>2,224,064</u>	<u>5,557,153</u>	<u>16,018,468</u>
Total primary government net assets	<u>\$ 37,767,076</u>	<u>\$ 35,070,222</u>	<u>\$ 36,605,267</u>	<u>\$ 40,093,362</u>

Source: Bastrop County financial records.

**TABLE 1**

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 22,161,335	\$ 19,128,232	\$ ( 7,350,912)	\$ ( 4,323,195)	\$ 26,244,858	\$ 20,099,567
4,816,180	9,254,129	15,876,990	10,564,935	2,522,134	633,878
<u>17,103,013</u>	<u>15,584,330</u>	<u>12,929,666</u>	<u>11,197,923</u>	<u>( 15,002,631)</u>	<u>( 7,656,817)</u>
<u>\$ 44,080,528</u>	<u>\$ 43,966,691</u>	<u>\$ 21,455,744</u>	<u>\$ 17,439,663</u>	<u>\$ 13,764,361</u>	<u>\$ 13,076,628</u>
\$ 22,161,335	\$ 19,128,232	\$ ( 7,350,912)	\$ ( 4,323,195)	\$ 26,244,858	\$ 20,099,567
4,816,180	9,254,129	15,876,990	10,564,935	2,522,134	633,878
<u>17,103,013</u>	<u>15,584,330</u>	<u>12,929,666</u>	<u>11,197,923</u>	<u>( 15,002,631)</u>	<u>( 7,656,817)</u>
<u>\$ 44,080,528</u>	<u>\$ 43,966,691</u>	<u>\$ 21,455,744</u>	<u>\$ 17,439,663</u>	<u>\$ 13,764,361</u>	<u>\$ 13,076,628</u>

# BASTROP COUNTY, TEXAS

## CHANGES IN NET ASSETS

### LAST TEN FISCAL YEARS

*(Accrual Basis of Accounting)*  
*(Unaudited)*

	Fiscal Year			
	2012	2011	2010	2009
<b>EXPENSES</b>				
Governmental activities:				
General government	\$ 26,564,183	\$ 13,355,800	\$ 13,532,825	\$ 14,237,180
Public safety	16,993,014	17,561,091	17,807,721	17,175,363
Health, sanitation and welfare	1,488,047	2,243,355	2,764,505	3,217,253
Road and bridge	7,898,624	6,533,650	6,777,093	6,494,843
Culture and recreation	192,390	220,520	169,616	265,252
Conservation and development	218,399	94,367	98,622	79,983
Interest on long-term debt	<u>1,794,638</u>	<u>1,717,927</u>	<u>1,505,434</u>	<u>1,577,121</u>
Total expenses	<u>55,149,295</u>	<u>41,726,710</u>	<u>42,655,816</u>	<u>43,046,995</u>
<b>PROGRAM REVENUES</b>				
Governmental activities:				
Charges for services:				
General government	\$ 4,003,135	\$ 4,249,148	\$ 4,428,811	\$ 4,682,346
Public safety	3,178,630	3,395,177	3,577,209	3,698,515
Health, sanitation and welfare	68,806	63,146	-	477,746
Road and bridge	1,420,007	1,482,366	-	-
Conservation and development	351,615	371,600	444,647	-
Operating grants and contributions	18,572,064	1,824,328	748,859	528,014
Capital grants and contributions	<u>90,350</u>	<u>168,475</u>	<u>848,054</u>	<u>-</u>
Total governmental activities program revenues	<u>27,684,607</u>	<u>11,554,240</u>	<u>10,047,580</u>	<u>9,386,621</u>
<b>NET (EXPENSE) REVENUES</b>				
Governmental activities	\$( 27,464,688)	\$( 30,172,470)	\$( 32,608,236)	\$( 33,660,374)
Total primary government net expense	<u>( 27,464,688)</u>	<u>( 30,172,470)</u>	<u>( 32,608,236)</u>	<u>( 33,660,374)</u>



TABLE 2

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 11,588,677	\$ 10,164,104	\$ 9,807,445	\$ 8,802,907	\$ 6,586,738	\$ 8,117,207
13,665,685	11,016,747	10,965,495	10,379,906	14,188,457	10,996,000
2,771,797	3,380,984	2,208,481	2,083,392	1,946,220	2,008,765
5,741,714	6,487,412	4,561,735	4,699,390	4,359,233	4,094,373
1,118,488	165,722	135,603	125,489	64,967	59,591
		50,701	45,724	118,296	180,773
<u>1,664,524</u>	<u>1,776,799</u>	<u>1,551,214</u>	<u>1,063,447</u>	<u>1,174,150</u>	<u>1,434,513</u>
<u>36,550,885</u>	<u>32,991,768</u>	<u>29,280,674</u>	<u>27,200,255</u>	<u>28,438,061</u>	<u>26,891,222</u>
\$ 5,341,853	\$ 5,047,090	\$ 5,028,183	\$ 3,777,356	\$ 1,992,442	\$ 1,866,394
2,510,652	1,028,307	792,837	1,077,121	1,042,201	2,153,907
513,548	452,189	272,372	968,481	30,653	400,333
-	1,214,285	1,533,106	-	41,952	1,382,522
-	-	-	-	-	-
593,757	549,051	909,128	594,446	610,280	1,747,406
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,959,810</u>	<u>8,290,922</u>	<u>8,535,626</u>	<u>6,417,404</u>	<u>3,717,528</u>	<u>7,550,562</u>
<u>\$( 27,591,075)</u>	<u>\$( 24,700,846)</u>	<u>\$( 20,745,048)</u>	<u>\$( 20,782,851)</u>	<u>\$( 24,720,533)</u>	<u>\$( 19,340,660)</u>
<u>( 27,591,075)</u>	<u>( 24,700,846)</u>	<u>( 20,745,048)</u>	<u>( 20,782,851)</u>	<u>( 24,720,533)</u>	<u>( 19,340,660)</u>

(continued)

## BASTROP COUNTY, TEXAS

### CHANGES IN NET ASSETS (Continued) LAST TEN FISCAL YEARS (Accrual Basis of Accounting) (Unaudited)

	Fiscal Year			
	2012	2011	2010	2009
<b>GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS</b>				
Governmental activities:				
Taxes				
Property	\$ 26,582,672	\$ 26,153,333	\$ 25,425,306	\$ 24,485,846
Other	2,949,176	2,474,679	2,395,793	2,421,650
Other grants and contributions	-	-	-	639,086
Investment earnings	90,821	139,216	130,972	204,810
Miscellaneous	260,298	95,207	862,068	2,229,789
Transfer In (out)	-	-	-	-
Gain on sale of capital assets	-	114,815	( 66,055)	129,573
Total governmental activities	<u>29,882,967</u>	<u>28,977,250</u>	<u>28,748,084</u>	<u>30,110,754</u>
Total primary government	<u>29,882,967</u>	<u>28,977,250</u>	<u>28,748,084</u>	<u>30,110,754</u>
<b>CHANGE IN NET ASSETS</b>				
Governmental activities	<u>2,418,279</u>	<u>( 1,195,220)</u>	<u>( 3,860,152)</u>	<u>( 3,549,620)</u>
Total primary government	<u>\$ 2,418,279</u>	<u>\$( 1,195,220)</u>	<u>\$( 3,860,152)</u>	<u>\$( 3,549,620)</u>
Prior period adjustment/				
Change in accounting principle	<u>\$ -</u>	<u>\$ 339,825</u>	<u>\$ 372,057</u>	<u>\$( 437,546)</u>

Source: Bastrop County financial records

TABLE 2

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 22,922,910	\$ 22,097,524	\$ 21,265,006	\$ 20,078,373	\$ 20,069,219	\$ 16,926,469
2,430,554	2,338,898	2,122,570	1,828,221	102,906	1,626,970
1,202,002	-	-	-	-	440,145
741,368	1,674,759	1,165,077	547,491	449,845	540,946
1,302,133	413,535	166,695	2,104,412	2,568,200	1,286,124
-	-	-	-	2,659,766	-
<u>105,945</u>	<u>( 65,517)</u>	<u>125,691</u>	<u>( 59,490)</u>	<u>-</u>	<u>-</u>
<u>28,704,912</u>	<u>26,459,199</u>	<u>24,845,039</u>	<u>24,499,007</u>	<u>25,849,936</u>	<u>20,820,654</u>
<u>28,704,912</u>	<u>26,459,199</u>	<u>24,845,039</u>	<u>24,499,007</u>	<u>25,849,936</u>	<u>20,820,654</u>
<u>1,113,837</u>	<u>1,758,353</u>	<u>4,099,991</u>	<u>3,716,156</u>	<u>1,129,403</u>	<u>1,479,994</u>
<u>\$ 1,113,837</u>	<u>\$ 1,758,353</u>	<u>\$ 4,099,991</u>	<u>\$ 3,716,156</u>	<u>\$ 1,129,403</u>	<u>\$ 1,479,994</u>
<u>\$ -</u>	<u>\$ 19,752,594</u>	<u>\$ ( 152,411)</u>	<u>\$ ( 32,797)</u>	<u>\$ -</u>	<u>\$ -</u>

## BASTROP COUNTY, TEXAS

### FUND BALANCES GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS**  
*(Modified accrual basis of accounting)*  
*(Unaudited)*

	Fiscal Year			
	2012	2011	2010	2009
<b>General fund</b>				
Reserved for specific purpose	\$ -	\$ -	\$ 609,974	\$ 592,440
Reserved for encumbrances	-	-	-	-
Unreserved, undesignated	-	-	4,141,948	7,294,149
Nonspendable	156,755	125,455	-	-
Restricted for:				
Public safety	138,472	226,987	-	-
Records management and preservation	573,144	519,860	-	-
Law enforcement education	55,987	55,987	-	-
Court technology	208,956	179,581	-	-
Unassigned	<u>3,893,790</u>	<u>2,840,422</u>	<u>-</u>	<u>-</u>
Total general fund	<u>\$ 5,027,104</u>	<u>\$ 3,948,292</u>	<u>\$ 4,751,922</u>	<u>\$ 7,886,589</u>
<b>All other governmental funds</b>				
Reserved for:				
Debt service	\$ -	\$ -	\$ 1,044,358	\$ 1,046,458
Capital projects fund	-	-	9,353,029	463,248
Roads and bridges	-	-	3,213,855	-
Unreserved, reported in:				
Special revenue funds	-	-	1,411,284	4,612,136
Nonspendable	47,925	44,898	-	-
Restricted for:				
Road and bridge	3,415,324	3,562,825	-	-
Debt service	1,220,225	1,223,657	-	-
Capital projects	4,923,733	5,791,825	-	-
Public safety	552,829	563,856	-	-
Conservation and development	576,133	557,501	-	-
Elections administration	136,851	151,996	-	-
Unassigned	<u>( 118,040)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 10,754,980</u>	<u>\$ 11,896,558</u>	<u>\$ 15,022,526</u>	<u>\$ 6,121,842</u>

Source: Bastrop County financial records

Note: The County implemented GASB 54 in fiscal year 2011.

**TABLE 3**

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 992,877	\$ 515,005	\$ 481,240	\$ 436,173	\$ -	\$ -
-	-	2,571	2,571	-	-
9,712,359	9,581,224	7,644,711	6,289,491	4,637,832	4,571,327
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 10,705,236</u>	<u>\$ 10,096,229</u>	<u>\$ 8,128,522</u>	<u>\$ 6,728,235</u>	<u>\$ 4,637,832</u>	<u>\$ 4,571,327</u>
\$ 1,136,419	\$ 1,343,625	\$ 1,115,641	\$ 836,696	\$ 762,200	\$ 633,878
2,686,884	6,395,499	14,227,538	9,307,594	1,759,934	8,817,374
-	-	-	-	-	-
4,253,204	3,810,136	3,035,879	2,540,571	2,348,822	1,968,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,076,507</u>	<u>\$ 11,549,260</u>	<u>\$ 18,379,058</u>	<u>\$ 12,684,861</u>	<u>\$ 4,870,956</u>	<u>\$ 11,419,752</u>

# BASTROP COUNTY, TEXAS

## CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS**  
*(Modified accrual basis of accounting)*  
*(Unaudited)*

	Fiscal Year			
	2012	2011	2010	2009
<b>REVENUES</b>				
Taxes	\$ 29,906,024	\$ 28,530,141	\$ 27,699,019	\$ 27,022,378
Intergovernmental	10,162,273	1,125,308	1,304,830	805,339
Licenses and permits	1,778,467	1,601,397	1,646,843	1,733,183
Charges for services	6,387,685	7,083,924	5,797,311	6,815,237
Fines and forfeitures	1,151,251	1,101,491	991,896	1,150,776
Investment earnings	90,820	139,216	130,970	204,810
Contributions	5,974,923	626,885	374,474	361,761
Other	260,298	95,207	826,696	1,347,679
Total revenues	<u>55,711,741</u>	<u>40,303,569</u>	<u>38,772,039</u>	<u>39,441,163</u>
<b>EXPENDITURES</b>				
Current				
General government	25,972,371	11,954,695	13,462,502	12,610,384
Public safety	15,218,281	15,407,149	16,352,898	15,551,933
Health, sanitation and welfare	1,422,639	1,961,355	2,336,722	2,859,611
Road and bridge	6,042,643	5,882,110	6,064,556	6,555,352
Culture and recreation	174,550	202,751	169,204	200,842
Conservation and development	209,935	83,767	83,295	70,403
Debt service				
Principal	9,377,677	2,386,812	2,092,353	2,161,406
Interest and other	1,770,064	1,805,665	1,569,443	1,686,300
Other debt service costs	-			
Capital outlay	<u>2,030,565</u>	<u>4,356,708</u>	<u>1,898,298</u>	<u>2,621,075</u>
Total expenditures	<u>62,218,725</u>	<u>44,041,012</u>	<u>44,029,271</u>	<u>44,317,306</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 6,506,984)</u>	<u>( 3,737,443)</u>	<u>( 5,257,232)</u>	<u>( 4,876,143)</u>

TABLE 4

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 25,580,278	\$ 24,444,896	\$ 23,227,095	\$ 21,604,957	\$ 19,662,824	\$ 18,672,762
1,353,972	549,051	909,277	503,734	72,389	1,747,405
1,837,051	1,676,943	1,822,244	1,790,073	1,958,602	1,585,399
5,465,892	3,957,987	3,501,362	3,777,356	3,065,296	2,403,657
1,123,981	1,173,791	1,169,314	1,080,065	49,452	1,814,100
741,468	1,674,759	1,165,077	547,492	449,845	540,946
441,787	313,546	420,915	505,228	537,891	440,145
812,621	1,050,655	879,209	975,606	1,692,168	1,230,825
<u>37,357,050</u>	<u>34,841,628</u>	<u>33,094,493</u>	<u>30,784,511</u>	<u>27,488,467</u>	<u>28,435,239</u>
10,956,894	9,105,605	9,386,118	8,569,239	6,244,840	6,121,223
12,573,328	10,308,861	10,354,764	9,702,882	13,521,503	10,143,794
2,503,665	3,042,419	2,075,121	1,987,046	1,916,647	1,950,219
6,014,211	6,493,044	5,356,247	5,298,075	4,154,319	3,906,271
1,004,688	166,937	135,603	125,489	-	-
5,602	-	39,888	37,912	112,735	105,910
1,926,878	1,838,054	2,192,722	1,545,000	2,055,084	6,503,546
1,656,807	1,754,966	1,508,836	1,059,278	1,137,070	-
<u>3,873,672</u>	<u>7,018,235</u>	<u>5,127,603</u>	<u>2,118,652</u>	<u>4,976,632</u>	<u>7,431,449</u>
<u>40,515,745</u>	<u>39,728,121</u>	<u>36,176,902</u>	<u>30,443,573</u>	<u>34,118,830</u>	<u>36,162,412</u>
( 3,158,695)	( 4,886,493)	( 3,082,409)	340,938	( 6,630,363)	( 7,727,173)

(continued)

**BASTROP COUNTY, TEXAS**

**CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
(Continued)  
LAST TEN FISCAL YEARS  
(Modified accrual basis of accounting)  
(Unaudited)**

	Fiscal Year			
	2012	2011	2010	2009
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	\$ 233,114	\$ 241,551	\$ -	\$ -
Transfer out	( 233,114)	( 241,551)	-	-
Sale of capital assets	-	147,670	-	-
Capital leases	170,302	-	-	-
Capital-related debt issued	6,425,000	-	10,810,000	3,830,000
Premium/discount on issuance of bonds	367,291	-	176,472	63,867
Insurance proceeds	-	-	-	-
Other resources	-	-	414,720	441,511
Payment to refunding escrow agent	-	-	-	-
Other uses	-	-	-	( 3,795,000)
Total other financing sources (uses)	<u>6,962,593</u>	<u>147,670</u>	<u>11,401,192</u>	<u>540,378</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>455,609</u>	<u>( 3,589,773)</u>	<u>6,143,960</u>	<u>( 4,335,765)</u>
<b>FUND BALANCE-BEGINNING</b>	15,844,850	19,774,448	14,008,431	18,781,743
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>-</u>	<u>( 339,825)</u>	<u>( 377,943)</u>	<u>( 437,546)</u>
<b>FUND BALANCE-ENDING</b>	<u>\$ 16,300,459</u>	<u>\$ 15,844,850</u>	<u>\$ 19,774,448</u>	<u>\$ 14,008,432</u>
<b>DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<u>18.52%</u>	<u>10.56%</u>	<u>9.52%</u>	<u>10.17%</u>

Source: Bastrop County financial records



TABLE 4

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ -	\$ 20,608	\$ -	\$ -	\$ 2,663,948	\$ 3,945,818
-	( 20,608)	-	-	( 2,663,948)	( 3,945,818)
105,945	24,402	348,700	-	-	-
189,004	-	191,002	96,167	148,076	1,010,707
-	-	9,500,000	9,500,000	-	9,535,300
-	-	79,815	-	-	-
-	-	57,376	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>294,949</u>	<u>24,402</u>	<u>10,176,893</u>	<u>9,596,167</u>	<u>148,076</u>	<u>10,546,007</u>
( <u>2,863,746</u> )	( <u>4,862,091</u> )	<u>7,094,484</u>	<u>9,937,105</u>	( <u>6,482,287</u> )	<u>2,818,834</u>
21,645,489	26,507,580	19,413,096	9,508,788	15,991,075	13,172,245
-	-	-	( <u>32,797</u> )	-	-
<u>\$ 18,781,743</u>	<u>\$ 21,645,489</u>	<u>\$ 26,507,580</u>	<u>\$ 19,413,096</u>	<u>\$ 9,508,788</u>	<u>\$ 15,991,079</u>
<u>10.84%</u>	<u>12.34%</u>	<u>13.54%</u>	<u>10.13%</u>	<u>12.30%</u>	<u>29.26%</u>

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## BASTROP COUNTY, TEXAS

## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

## LAST TEN FISCAL YEARS

*(Unaudited)*

Fiscal Year	Real Property			Personal Property	Total Taxable Assessed Value <sup>a</sup>	Total Direct Tax Rate
	Residential Property	Commercial Property	Other Property			
2012	\$ 2,222,855,327	\$ 798,664,145	\$ 687,930,757	\$ 496,944,569	\$ 4,206,394,798	0.6175
2011	2,343,720,439	777,262,635	611,465,889	475,134,820	4,278,331,097	0.6192
2010	2,338,218,512	733,665,295	500,590,660	457,923,695	4,207,583,783	0.6192
2009	2,270,657,845	682,565,652	442,069,065	461,067,088	4,068,989,047	0.6192
2008	2,183,667,980	629,452,576	337,403,709	466,244,082	3,923,664,164	0.6192
2007	2,015,553,076	578,928,063	401,984,596	447,006,804	3,647,834,026	0.6283
2006	1,916,938,891	507,563,488	359,138,520	441,167,313	3,434,028,650	0.6383
2005	1,804,186,822	466,585,366	296,137,408	425,042,279	3,225,850,381	0.6334
2004	1,702,764,062	430,658,993	381,971,373	413,988,653	3,060,850,023	0.6061
2003	NA	NA	NA	NA	NA	0.6061

Source: Bastrop County Appraisal District

## Notes:

a - Property is assessed at actual value; therefore, the assessed values are equal to actual value.

b - Tax rates are per \$100 of assessed value.

NA - Not available

## BASTROP COUNTY, TEXAS

### DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER \$ 100 ASSESSED VALUE)

#### LAST TEN FISCAL YEARS

*(Unaudited)*

	Fiscal Year				
	2012	2011	2010	2009	2008
<b>County direct rates</b>					
General	\$ 0.4025	\$ 0.4018	\$ 0.4139	\$ 0.4044	\$ 0.4076
Debt service	0.0954	0.0974	0.0768	0.0883	0.0856
Road and bridge	0.1196	0.1200	0.1285	0.1265	0.1260
<b>Total direct rate</b>	<b>0.6175</b>	<b>0.6192</b>	<b>0.6192</b>	<b>0.6192</b>	<b>0.6192</b>
<b>Cities</b>					
Bastrop	0.5840	0.5540	0.5540	0.5540	0.5350
Elgin	0.7539	0.7776	0.7588	0.7588	0.7300
Smithville	0.4785	0.4785	0.4785	0.4785	0.4635
<b>School Districts</b>					
Bastrop ISD	1.4810	1.4810	1.4810	1.4810	1.5010
Elgin ISD	1.5400	1.5400	1.4500	1.4800	1.4400
Smithville ISD	1.4100	1.2500	1.2500	1.2540	1.2802
McDade ISD	1.1089	1.1099	1.1022	1.1026	1.1405
<b>Other</b>					
Bastrop County WCID#3	0.5000	0.5000	0.5000	0.5000	0.8000
Bastrop County WCID#3D	0.5000	0.5000	0.5000	-	-
Bastrop County Rd. Dist #3	0.3394	0.2908	0.2721	0.3207	0.3126
ESD#1	0.0900	0.0900	0.0850	0.0850	0.0850
ESD #2	0.0995	0.0994	0.0997	0.1000	0.1000
BTCESD#1	0.0952	0.1000	0.0972	0.1000	0.1000
Colony MUD #1E	1.0000	1.0000	1.0000	1.0000	1.0000
Colony MUD #1F	1.0000	1.0000	1.0000	1.0000	-
ACC	0.0948	-	-	-	-

Source:

Bastrop County Tax Assessor

Note:

Overlapping rates are those of other governments that apply to property owners within Bastrop County. Not all overlapping rates apply to all County property owners. For example, although the total Direct Rate for Bastrop County applies to all County property owners, a specific City's tax rate applies only to those taxpayers whose property is located within the City's geographic boundaries.

**TABLE 6**

		Fiscal Year							
		2007	2006	2005	2004	2003			
\$	0.4036	\$	0.4080	\$	0.4364	\$	0.4037	\$	0.4098
	0.0997		0.1073		0.0812		0.0879		0.0828
	0.1250		0.1230		0.1158		0.1145		0.1135
	0.6283		0.6383		0.6334		0.6061		0.6061
	0.5835		0.5277		0.5011		0.4282		0.4570
	0.7148		0.6866		0.6941		0.6903		0.7272
	0.4496		0.4496		0.4396		0.4296		0.4225
	1.6220		1.7280		1.7420		1.6430		1.6080
	1.6500		1.8500		1.8200		1.7300		1.5892
	1.6183		1.7850		1.7700		1.7150		1.7177
	1.4439		1.5775		1.5710		1.5600		1.5238
	0.8000		0.8000		0.7500		0.7500		0.7500
	-		-		-		-		-
	0.3187		0.2893		0.3168		0.3391		0.6190
	0.0850		0.0850		0.0850		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-

TABLE 7

## BASTROP COUNTY, TEXAS

## TEN LARGEST TAXPAYERS

## CURRENT YEAR AND NINE YEARS AGO

*(Unaudited)*

Taxpayer	2012			2003		
	Taxable Assessed Value <sup>a</sup>	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Direct Energy L.P.	\$ 133,662,151	1	3.18%	\$ 92,909,750	2	3.04%
Gentex Power Corp. (formerly Calpine Corp.)	126,893,880	2	3.02%	137,187,134	1	4.48%
LCRA Transmission Services Corp	36,063,075	3	0.86%	14,701,470	6	0.48%
Union Pacific Railroad	25,023,315	4	0.59%	12,701,908	10	0.41%
Bluebonnet Electric Co-op, Inc	24,554,855	5	0.58%	12,972,889	9	0.42%
Griffin Industries, Inc	21,619,002	6	0.51%			- %
Sandow Power Company L.L.C.	19,541,124	7	0.46%			- %
ACME Brick Co.	19,020,762	8	0.45%	33,685,006	3	1.10%
Bastrop Retail Partners L.P.	18,659,608	9	0.44%			- %
Flint Hills Resources Corpus Christi L.L.C.	16,579,184	10	0.39%			- %
Southwestern Bell Telephone Co.	-		- %	27,144,995	4	0.89%
Covert Buick/Chevrolet/GMC	-		- %	16,569,543	5	0.54%
Wal-Mart	-		- %	13,650,171	7	0.45%
H-E-B Grocery Co.	-		- %	13,056,927	8	0.43%
Total	\$ 441,616,956		10.48%	\$ 374,579,793		12.24%

Source: Bastrop Central Appraisal District

**BASTROP COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN FISCAL YEARS**  
*(Unaudited)*

Fiscal Year	Tax Levy as of Fiscal Year End <sup>a</sup>	Collected within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 26,505,577	\$ 25,187,366	95.03%	\$ -	25,187,366	95.03%
2011	26,110,160	24,740,789	99.05%	382,578	25,123,367	96.22%
2010	25,315,770	23,921,547	95.99%	660,087	24,581,634	97.10%
2009	24,647,848	23,038,889	96.75%	790,431	23,829,320	96.68%
2008	23,382,717	21,524,613	95.76%	753,476	22,278,089	95.28%
2007	21,878,700	20,436,935	96.67%	821,942	21,258,877	97.17%
2006	20,422,685	19,457,916	94.90%	891,471	20,349,387	99.64%
2005	19,381,706	18,176,847	93.78%	989,639	19,166,486	98.89%
2004	17,719,668	16,427,180	95.17%	1,056,586	17,483,766	98.67%
2003	16,468,305	15,349,248	94.39%	1,032,002	16,381,250	99.47%

Source: Bastrop County Tax Assessor/Collector

Note: Tax levies consider supplemental value changes during the initial fiscal year.

**BASTROP COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

Fiscal Year	Governmental Activities <sup>a</sup>		Total Long-term Debt	Percentage of Personal Income <sup>b</sup>	Per Capita <sup>b</sup>
	Certificates of Obligation	Capital Leases			
2012	\$ 38,000,000	\$ 324,096	\$ 38,324,096	1.79%	\$ 510.21
2011	40,815,000	291,471	41,106,471	2.01%	552.50
2010	42,905,000	468,283	43,373,283	2.15%	584.77
2009	33,885,000	-	33,885,000	1.70%	461.68
2008	35,915,000	-	35,915,000	1.78%	491.41
2007	37,755,000	-	37,755,000	1.96%	523.04
2006	39,400,000	-	39,400,000	2.21%	559.86
2005	31,465,000	-	31,465,000	1.87%	457.55
2004	23,740,000	910,307	24,650,307	1.55%	364.87
2003	25,125,000	1,375,235	26,500,235	1.80%	400.61

Source: Bastrop County financial records

Notes: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
b - See Table 13 for personal income and population data.



## BASTROP COUNTY, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING<sup>a</sup>

## LAST TEN FISCAL YEARS

*(Unaudited)*

Fiscal Year	General Bonded Debt Outstanding		Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value <sup>b</sup>	Per Capita <sup>c</sup>
	Certificates of Obligation	Total				
2012	\$ 38,000,000	\$ 38,000,000	\$ 673,575	\$ 37,326,425	0.89%	\$ 496.92
2011	40,815,000	40,815,000	816,263	39,998,737	0.94%	537.61
2010	42,905,000	42,905,000	1,044,358	41,860,642	1.04%	564.38
2009	33,885,000	33,885,000	1,046,458	32,838,542	0.85%	447.42
2008	35,915,000	35,915,000	1,136,419	34,778,581	0.96%	475.86
2007	37,755,000	37,755,000	1,343,625	36,411,375	1.06%	504.42
2006	39,400,000	39,400,000	1,115,641	38,284,359	1.19%	544.01
2005	31,465,000	31,465,000	836,696	30,628,304	1.02%	445.38
2004	23,740,000	23,740,000	762,200	22,977,800	0.78%	340.11
2003	25,125,000	25,125,000	633,878	24,491,122	0.90%	370.24

Source: Bastrop County financial records

Notes: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements.

b - See Table 5 for property value data.

c - See Table 13 for population data.

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## BASTROP COUNTY, TEXAS

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2012

*(Unaudited)*

Taxing Jurisdiction	Percentage Overlapping Bastrop County	Outstanding Tax Supported Gross Debt	Subtotals
County-wide			
Bastrop County	100.00%	\$ 38,000,000	
Total direct debt	100.00%		\$ 38,000,000
Cities			
Bastrop	100.00%	32,440,000	
Elgin	88.38%	19,918,201	
Smithville	100.00%	<u>7,525,000</u>	
Total Cities		59,883,201	
School District			
Bastrop ISD	100.00%	177,723,590	
Smithville ISD	97.62%	11,607,009	
Elgin ISD	81.24%	59,158,955	
McDade ISD	100.00%	1,059,961	
Lexington ISD	0.34%	<u>9,835</u>	
Total School Districts		249,559,350	
Other			
Bastrop County MUD #1	100.00%	1,785,000	
Bastrop County Road Dist #3	100.00%	<u>45,000</u>	
Total Other		1,975,000	
Total indirect debt	100.00%		<u>311,417,551</u>
Total direct and overlapping debt			<u>\$ 349,417,551</u>

Source: Texas Bond Review Board (<http://www.brb.state.tx.us>)

The County has not independently verified the accuracy or completeness of this information.

Percentages calculated using taxable value summaries on Texas Comptroller website

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the taxing entity's taxable value that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

## BASTROP COUNTY, TEXAS

### LEGAL DEBT MARGIN INFORMATION

#### LAST TEN FISCAL YEARS (Unaudited)

	Fiscal Year			
	2012	2011	2010	2009
Assessed value of real property	\$ 3,709,450,229	\$ 3,732,448,963	\$ 3,572,474,467	\$ 3,395,292,562
Debt limit rate	5%	5%	5%	5%
Debt limit	185,472,511	186,622,448	178,623,723	169,764,628
Debt applicable to limit:				
Total bonded debt	38,000,000	40,815,000	42,905,000	33,885,000
Less: amount set aside for repayment	673,575	816,263	1,044,358	1,046,458
Total net debt applicable to limit	37,326,425	39,998,737	41,860,642	32,838,542
Legal debt margin	\$ 148,146,086	\$ 146,623,711	\$ 136,763,081	\$ 136,926,086
Total net debt applicable to the limit as a percentage of debt limit	20.13%	21.43%	23.44%	19.34%

Source: Bastrop County financial records

Under Legislative provision, any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the state, or any defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include towns, villages, or municipal corporations, upon a vote of two-thirds majority of the resident property taxpayers voting thereon who are qualified electors of such district or territory to be affected thereby, in addition to all other debts, any issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

**TABLE 12**

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 3,150,524,265	\$ 2,996,465,735	\$ 2,783,640,899	\$ 2,566,909,596	\$ 2,515,394,428	\$ 2,717,093,763
<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>
<u>157,526,213</u>	<u>149,823,287</u>	<u>139,182,045</u>	<u>128,345,480</u>	<u>125,769,721</u>	<u>135,854,688</u>
35,915,000	37,755,000	39,400,000	31,465,000	23,740,000	25,125,000
<u>1,136,419</u>	<u>1,343,625</u>	<u>1,115,641</u>	<u>836,696</u>	<u>762,200</u>	<u>633,878</u>
<u>34,778,581</u>	<u>36,411,375</u>	<u>38,284,359</u>	<u>30,628,304</u>	<u>22,977,800</u>	<u>24,491,122</u>
<u>\$ 122,747,632</u>	<u>\$ 113,411,912</u>	<u>\$ 100,897,686</u>	<u>\$ 97,717,176</u>	<u>\$ 102,791,921</u>	<u>\$ 111,363,566</u>
22.08%	24.30%	27.51%	23.86%	18.27%	18.03%

## BASTROP COUNTY, TEXAS

## DEMOGRAPHIC AND ECONOMIC STATISTICS

## LAST TEN CALENDAR YEARS

*(Unaudited)*

Calendar Year	Estimated Population <sup>a</sup>	County				State of Texas	United States
		Personal Income (thousands of dollars) <sup>a</sup>	Per Capita Personal Income <sup>a</sup>	School Enrollment <sup>b</sup>	Unemployment Rate <sup>c</sup>	Per Capita Personal Income <sup>a</sup>	Per Capita Personal Income <sup>a</sup>
2012	75,115	\$ 2,138,749	\$ 28,473	15,433	7.2%	\$ 40,147	\$ 41,560
2011	74,401	2,049,511	27,547	15,132	7.0%	39,493	40,584
2010	73,587	2,013,872	27,367	14,700	7.1%	38,222	39,791
2009	73,395	1,987,757	27,083	14,609	6.9%	38,546	39,626
2008	73,085	2,021,897	27,665	14,269	4.4%	37,774	40,208
2007	72,184	1,923,270	26,644	13,886	3.7%	37,187	38,611
2006	70,375	1,784,217	25,353	13,045	4.2%	35,058	36,629
2005	68,769	1,686,697	24,527	11,801	4.5%	33,160	34,685
2004	67,559	1,587,637	23,500	12,163	5.1%	30,887	33,072
2003	66,149	1,468,574	22,201	10,126	6.0%	29,340	31,466

Sources: a - U. S Census Bureau, U.S Bureau of Economic Analysis

b - Texas Education Agency

c - U. S. Department of Labor, Bureau of Labor Statistics

Note: Certain of above data have been left blank as the information is not available to Bastrop County at this time.

## BASTROP COUNTY, TEXAS

## PRINCIPAL EMPLOYERS

SEPTEMBER 30, 2012

*(Unaudited)*

Employer	Nature of Business	2012	
		Employees	Percentage of Total County Employment
Bastrop Independent School District	School district	1,180	8.35%
Hyatt Regency Lost Pines Resort	Resort hotel, spa, golf course	708	5.01%
Elgin Independent School District	School district	664	4.70%
UT Science Park	Cancer research center	420	2.97%
Bastrop County	Government	409	2.89%
HEB Food Store	Grocery retail	380	2.69%
Wal-Mart	Retail store	380	2.69%
Bastrop FCI	Federal correctional institution	284	2.01%
Seton Smithville Regional Hospital	Healthcare	281	1.99%
Smithville Independent School District	School district	251	1.78%
Acme Brick Company	Brick	162	1.15%
Bluebonnet Electric Coop.	Utility	153	1.08%
Lowe's Home Improvement	Retail store	138	0.98%
Agilent Technologies	Biotechnology	133	0.94%
Home Depot	Retail store	125	0.88%
City of Bastrop	Government	116	0.82%
Griffin Industries	Rendering	104	0.74%
Elgin-Butler Brick	Brick	81	0.57%
Hanson Brick Co.	Brick	80	0.57%
City of Elgin	Government	67	0.47%
Total		<u>6,116</u>	<u>43.26%</u>

Source: Bastrop &amp; Elgin Chambers of Commerce

Notes: Most recent total employment per Texas Workforce Commission is 14,139  
(Per Texas Quarterly Census of Employment and Wages)

Information for 2003 is not available.

# BASTROP COUNTY, TEXAS

## FULLTIME EMPLOYEES BY FUNCTION

### LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year				
	2012	2011	2010	2009	2008
<b>General government</b>					
Elected/appointed officials	7	7	7	7	7
Clerical	74	67	67	65	64
Building maintenance	5	6	7	6	5
Environmental	16	15	16	18	17
<b>Judicial</b>					
Judges/justices of the peace	5	5	5	5	5
Assistant prosecutors	8	8	8	8	8
Paraprofessionals	13	13	13	13	12
Clerical	12	12	12	12	12
<b>Public safety</b>					
County sheriff	1	1	1	1	1
Constables	4	4	4	4	4
Patrol/CID/CPD	74	76	74	69	64
Correction officers	85	96	95	95	89
Medical	12	12	13	10	10
Kitch/Maint	7	9	9	9	9
Clerical	28	31	32	32	31
<b>Health and welfare</b>					
Indigent health care	4	4	4	4	3
<b>Roads and highways</b>					
County commissioners	4	4	4	4	4
Road employees	48	47	52	53	53
Clerical	2	1	1	1	1
<b>Total</b>	<b>409</b>	<b>418</b>	<b>424</b>	<b>416</b>	<b>399</b>

Source: County Human Resources Department



**TABLE 15**

Fiscal Year				
<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
7	7	7	7	7
57	53	53	48	50
5	5	5	3	3
18	12	15	14	13
5	5	5	5	5
6	6	6	5	5
8	8	8	8	8
13	13	13	13	11
1	1	1	1	1
4	4	4	4	4
59	55	51	51	52
63	61	61	61	61
8	7	7	7	7
6	5	5	5	5
29	33	32	32	31
3	3	3	3	3
4	4	4	4	4
58	58	57	53	52
<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>355</u>	<u>341</u>	<u>338</u>	<u>325</u>	<u>316</u>

# BASTROP COUNTY, TEXAS

## OPERATING INDICATORS BY FUNCTION/PROGRAM

### LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year			
	2012	2011	2010	2009
General government				
Treasurer's office				
Accounts payable checks issued	7,584	7,587	8,699	8,476
Payroll checks issued	11,249	12,320	12,940	11,718
Cash receipts issued	4,163	5,798	5,185	5,492
County clerk				
Marriage licenses issued	396	444	421	397
Declarations of informal marriage	37	53	42	38
Birth certificates issued	825	834	742	305
Death certificates issued	620	804	1,506	2,291
Tax office				
Title transactions	15,980	13,371	12,177	12,175
Registration transactions	76,209	74,549	72,852	72,243
Elections administration				
Number of registered voters	39,978	39,002	40,208	NA
Judicial				
District court				
Civil cases filed	1,226	1,384	1,146	1,183
Civil cases disposed	1,310	1,501	970	934
Criminal cases filed	457	576	533	592
Criminal cases disposed	540	533	520	724
County court				
Civil cases filed	653	884	829	823
Civil cases disposed	590	849	782	800
Criminal cases filed	1,343	1,068	1,361	1,696
Criminal cases disposed	1,463	1,292	1,514	1,710
Juvenile cases filed	78	104	102	111
Juvenile cases disposed	94	122	86	123
Justices of the peace				
Civil cases filed	471	531	562	678
Civil cases disposed	360	356	343	479
Criminal cases filed	14,811	16,029	10,872	13,001
Criminal cases disposed	12,480	13,232	9,875	11,216

TABLE 16

Fiscal Year					
2008	2007	2006	2005	2004	2003
6,920	7,060	6,575	6,459	5,900	5,200
10,533	10,440	10,121	10,200	10,436	10,700
4,500	4,236	3,011	3,073	2,703	2,577
432	428	429	425	409	439
24	16	29	19	18	11
304	336	316	343	392	432
3,285	3,130	3071	2,363	1,734	1,586
14,726	14,448	13,183	14,368	13,583	N/A
70,894	67,127	63,582	61,714	58,427	57,835
40,631	37,838	39,008	NA	38,047	38,047
943	906	807	854	879	892
870	690	791	625	584	935
712	743	770	846	680	690
726	748	836	637	711	657
969	1,117	1,166	1,123	952	947
918	971	1,061	941	887	906
1508	1,688	1,840	1,876	1,645	1,945
1492	1,667	1,717	1,575	1,767	2,009
115	124	150	150	139	175
123	135	148	142	203	172
848	621	577	533	565	558
587	524	431	393	385	404
9,337	11,501	12,302	13,945	16,094	15,878
9,327	11,073	10,578	11,221	13,186	11,539

(continued)

# BASTROP COUNTY, TEXAS

## OPERATING INDICATORS BY FUNCTION/PROGRAM

(Continued)

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year			
	2012	2011	2010	2009
Public safety				
County jail				
Detention officers	88	96	95	95
Total persons jailed	3,857	3,791	3,773	3,664
Average daily jail population	310	329	327	313
County sheriff				
Arrests - BCSO	1,870	1,872	1,867	1,822
Health and welfare				
Number of pauper burial/cremation	16	25	14	21
Indigent health care				
Applications approved for assistance	164	302	251	196

Source: Various County Departments

NA - Not available

**TABLE 16**

Fiscal Year					
2008	2007	2006	2005	2004	2003
89	63	61	61	61	61
3,300	3,056	3,151	3,219	3,217	3,588
255	187	199	185	180	195
1,520	1,413	1,316	1,325	1,356	1,396
17	21	17	12	9	1
184	191	174	164	122	96

**BASTROP COUNTY, TEXAS****CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS  
BY FUNCTION/PROGRAM****LAST TEN FISCAL YEARS**  
*(Unaudited)*

Function/Program	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General government										
Courthouse	1	1	1	1	1	1	1	1	1	1
Courthouse Annex	1	1	1	1	1	1	1	-	-	-
Touchscreen voting machines	49	49	49	49	49	49	49	-	-	-
Vote tabulator machine	1	1	1	1	1	1	1	-	-	-
Public safety										
Justice center	1	1	1	1	1	1	1	1	1	1
Sheriff's vehicles	97	89	85	80	62	52	46	56	57	66
Emergency management										
Mobile command center	1	1	1	1	1	1	1	1	1	-
Emergency operations center	1	1	1	1	1	1	1	1	-	-
Roads and highways										
County maintenance facilities	4	4	4	4	4	4	4	4	4	4
Miles of road	923	942	915	912	912	924	911	898	886	NA
Miles of road - paved	620	620	583	526	526	-	-	-	-	-
Miles of road - unpaved	304	322	333	386	386	-	-	-	-	-
Bridges	80	80	80	80	80	80	80	79	78	74

## Sources:

County Auditor - Capital Asset Listing  
 Sheriff's Office  
 Texas Department of Transportation  
 County Commissioners