

COUNTY OF BREWSTER, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2012

And

Reports of Independent Certified Public Accountants Thereon

COUNTY OF BREWSTER, TEXAS

December 31, 2012

County Officials

Val Clark Beard

Judge

Asa Stone

Commissioner

Kathy Killingsworth

Commissioner

Ruben Ortega

Commissioner

Mike Pallanez

Commissioner

Carol Ofenstein

Treasurer

Bertha R. Martinez

Clerk

Betty Jo Rooney

Tax Assessor

Ronny Dodson

Sheriff

Steve Houston

County Attorney

**Brewster County, Texas
December 31, 2012**

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**Brewster County, Texas
December 31, 2012**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Val Clark Beard and
Members of the Commissioners Court of
The County of Brewster, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brewster County, Texas, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brewster County, Texas, as of December 31, 2012, and the respective changes in financial position - modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages MD&A1-MD&A-2 and 22-36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

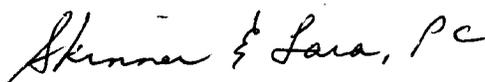
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Brewster County, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining fund schedules, Community Development Block Grant Schedules, and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund schedules, Community Development Block Grant Schedules, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic modified cash basis financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2013, on our consideration of Brewster County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brewster County, Texas's internal control over financial reporting and compliance.

Alpine, Texas
July 17, 2013



COUNTY OF BREWSTER

Val Beard, County Judge
P.O. Drawer 1630 • Alpine, Texas 79831 • 432-837-2412

July 17, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2012. Please read it in conjunction with the County's financial statements, which begin on page 3.

FINANCIAL HIGHLIGHTS

Beginning in 2010 the County changed its basis of accounting to the modified cash basis of accounting for purposes of simplifying the financial reporting purposes and also to report on a basis similar to that used throughout the year by management.

General Activities:

As of December 31, 2012, the general fund and Road & Bridge reported a combined fund balance surplus of \$2,159,749 as compared to \$2,231,571 at December 31, 2011. The net deficiency of revenues over expenditures in 2012 (\$71,822) resulted in the decrease in fund balance.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 3 and 4) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 5. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the County as a Whole

Our analysis of the County as a whole begins on page 3. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. The County's financial reporting policy is to use the modified cash basis of accounting, also referred to as the cash basis of accounting, where revenues are recognized when received and expenditures when paid. Therefore tax receivables and accounts payable are not reported in the County's financial statements. Such information is disclosed to the extent the information is deemed relevant to the financial statements.

These two statements report the County's net position and changes in it. One can think of the County's net position (the difference between assets and liabilities) as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. Other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads and bridges and facilities, must be considered to assess the overall financial health of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into two kinds of activities:

- Governmental activities - Most of the County's basic services are reported here, including law enforcement, courts, emergency management, Road and Bridge, jail, and general administration. Property taxes, licenses and fees, and state and federal grants finance most of these activities.
- Component units – Tri-County Juvenile Probation and Brewster County Groundwater Conservation district are presented as a non-major fund discreetly presented component units.

Reporting the County's Most Significant Funds

Our analysis of the County's major funds begins on page 5. The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State or Federal law and by debt covenants. However, the Commissioners Court may establish many other funds to help it control and manage money for particular purposes (such as the Road & Bridge Department, or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money such as grants received from the U.S. Department of Housing and Urban Development).

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

The County as Trustee

The County is responsible for assets, which because of a trust arrangement can be used only for the trust beneficiaries. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Position on page 6. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The County's agency accounts mostly relate to certain inmate accounts and appearance bonds.

THE COUNTY AS A WHOLE

The County's combined net position increased \$1,687,074. This increase is more impressive when considering that the change in net position also includes \$956,474 in depreciation.

(See Table 1)

The County does not budget for amounts needed to pay for unused sick days. The County will continue to account for accrued sick leave as incurred since the amounts related to sick leave incurred each year are not predictable. However, vacation has been accrued in the government wide financial statements.

During the past year Road and Bridge Department expenditures exceeded revenues. Brewster County is the largest County in Texas, and its population is widely dispersed. Therefore, the County must maintain over 150 miles of County Roads for a relatively low population. Road & Bridge revenues have not historically been sufficient to maintain the County Road System and the General Fund has made up this difference. Commissioners Court has already set the County Road & Bridge Fee at the highest amount the State allows.

A substantial portion of Brewster County's yearly budget does not derive from ad valorem taxes. In the case of Brewster County, a payment from the U.S. Government is particularly notable. In 2012, Brewster County received \$1,146,744 from the U.S. Government for Payment in Lieu of Taxes (PILT). This has been a yearly payment

meant to compensate the County for lands removed from ad valorem tax rolls by the U.S. Government's acquisition of Big Bend National Park. In 2008, the payment increased for the first time after an eight year long lobbying effort led by the National Association of Counties. PILT payments have been founded basically at the same level through 2012. The county has historically allocated a portion of the PILT to the two school districts that have land in Big Bend National Park.

Brewster County also houses prisoners for the U.S. Marshall's Service. The County received \$629,630 in 2012 for providing this service. While the U.S. Marshal's service has, in the past, kept the Brewster County Jail operating at near capacity, the Marshal's service does not and will not guarantee that it will house any specific number of prisoners in the Brewster County Jail.

Given that both these large payments are not guaranteed, but constitute a substantial part of the County's Budget, Commissioner's Court strives to maintain reserves which would be adequate to provide for ongoing County operations in the event that either or both these payments declined substantially or ceased.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 5) reported a combined fund balance of \$3,176,509 as compared with \$2,883,312 at the end of 2011. The increase is due to an overall reduction in expenditures.

General Fund Budgetary Highlights

Over the course of the year, the County Commissioners Court made revisions to the County budget. Expenditure budget amendments include an increase in election expenses of \$32,200, a \$21,000 increase in professional services fees, and an increase in various others of \$40,950.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2012, the County had approximately \$11.7 million net investment in capital assets including the jail facility, courthouse, Alpine Emergency Response Center, South Brewster Emergency Response Center and Marathon Justice Center. The addition of the three new public safety infrastructure facilities significantly enhanced the County's emergency response capability. Infrastructure assets consist primarily of paved and unpaved roads, and a bridge acquired prior to the County's retroactive adoption of a plan to capitalize infrastructure assets.

Additions to fixed assets for the year totaled \$1,982,282 and included equipment of \$1,227,155, infrastructure streets for \$632,504, and other additions of \$122,623.

Debt

At year-end, the County had outstanding \$3,788,328 in certificates of obligations, tax notes, and capital equipment leases compared to \$4,171,241 in 2011. All payments were made in accordance with the terms of the financial instruments.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal year 2012 budget, tax rates, and fees. Unemployment in the County is 4.7% as compared to 4.4% a year ago. This compares with the State's unemployment rate of 6.8% and the national rate of 8.1% at year-end. Property taxes increased slightly due to new properties coming onto the tax rolls, a slightly up trending real estate market and tax collection efforts; The County intends to continue to finance and offer programs we currently offer, keeping in mind that the county is dealing with increased costs, just as are all of our individual citizens and businesses.

If these estimates are realized, the County's budgetary General Fund balance is expected to increase slightly by the close of 2013. More importantly, however, this will have been accomplished without selling capital assets or restructuring long-term debt to alleviate cash flow pressures.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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 financial information, contact the County Treasurer's Office at P.O. Drawer 1630, Alpine, Texas, 79831.

Val Beard
County Judge
Brewster County, Texas

TABLE #1
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF DECEMBER 31, 2012 AND 2011

	PRIMARY GOVERNMENT		
	2012	Increase (Decrease)	2011
	Governmental Activities		Governmental Activities
ASSETS			
Cash and cash equivalents	\$ 1,399,067	\$ 23,656	\$ 1,375,411
Government Cash Pool	1,887,854	42,151	1,845,703
Other assets	434	(1,564)	1,998
Capitalized bond issue costs	126,836	(7,383)	134,219
Capital assets	11,651,347	1,018,348	10,632,999
Total assets	<u>\$ 15,065,538</u>	<u>\$ 1,075,208</u>	<u>\$ 13,990,330</u>
LIABILITIES			
Accrued expense	\$ 24,508	\$ (53,888)	\$ 78,396
Deferred revenue	34,710	(53,141)	87,851
Unremitted tax collections	51,628	(121,925)	173,553
Debt	3,788,329	(382,912)	4,171,241
Total liabilities	<u>3,899,175</u>	<u>(611,866)</u>	<u>4,511,041</u>
NET POSITION			
Net investment in capital assets	7,863,018	1,401,260	6,461,758
Restricted for:			
Capital projects	-	(609)	609
Debt service	305,796	111,336	194,460
Community development projects	597,333	(41,262)	638,595
Other purposes	365,331	74,269	291,062
Unrestricted	2,034,885	142,080	1,892,805
Total Net Position	<u>11,166,363</u>	<u>1,687,074</u>	<u>9,479,289</u>
Total liabilities and net position	<u>\$ 15,065,538</u>	<u>\$ 1,075,208</u>	<u>\$ 13,990,330</u>

TABLE #2
SCHEDULE OF REVENUES
YEARS ENDED DECEMBER 31, 2012 AND 2011

	PRIMARY GOVERNMENT		
	2012		2011
	Governmental Activities	Increase (Decrease)	Governmental Activities
<u>Functions/Programs</u>			
REVENUES:			
Property tax	\$ 3,346,201	403,808	\$ 2,942,393
Sales and motel tax	1,059,742	13,856	1,045,886
License & Permits	278,509	(173,711)	452,220
Fines and Fees	605,554	(5,893)	611,447
Public service fees	15,190	(5,792)	20,982
Grant revenues	2,851,838	377,137	2,474,701
Charges for services	781,104	99,908	681,196
Investment income	10,417	7,142	3,275
Donations	3,882	(18,618)	22,500
Other	95,924	(24,803)	120,727
Total revenues	9,048,361	673,034	8,375,327
EXPENDITURES:			
General Government	2,197,581	(21,974)	2,219,555
Justice System	598,360	(227,514)	825,874
Public Safety	1,834,066	129,018	1,705,048
Corrections and Rehabilitation	809,559	(18,802)	828,361
Health and Human Services	243,354	(17,951)	261,305
Community and Economic Development	775,265	(206,353)	981,618
Infrastructure and Environmental Services	713,686	(9,005)	722,691
Interest and other charges	189,416	(11,802)	201,218
Total expenditures	7,361,287	(384,383)	7,745,670
Excess (deficiency) of revenues over expenditures	1,687,074	1,057,417	629,657
OTHER FINANCING SOURCES (USES)			
Transfers	-	(1,022)	1,022
Total other financing sources	-	(1,022)	1,022
Net change in net position	1,687,074	1,056,395	630,679
Net Position - beginning	9,479,289	630,679	8,848,610
Net Position - Ending	\$ 11,166,363	1,687,074	\$ 9,479,289

COUNTY OF BREWSTER, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF DECEMBER 31, 2012

	<u>Primary Government</u>	<u>Combined Component Units</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,399,067	\$ 47,141
Government Cash Pool	1,887,854	-
Other assets	434	10,891
Bond issuance costs	126,836	-
	<u>3,414,191</u>	<u>58,032</u>
Capital assets:		
Land	604,329	-
Other capital assets net of depreciation	11,047,018	29,200
Total capital assets	<u>11,651,347</u>	<u>29,200</u>
Total assets	<u>\$15,065,538</u>	<u>\$ 87,232</u>
<u>LIABILITIES</u>		
Accrued expense	\$ 24,508	\$ 25,842
Deferred revenue	34,710	-
Unremitted tax collections	51,628	-
Long-term debt		
Due within one year	395,335	-
Due in more than one year	3,392,994	-
Total liabilities	<u>3,899,175</u>	<u>25,842</u>
<u>NET POSITION</u>		
Net investment in capital assets	7,863,018	29,200
Restricted for:		
Capital projects	-	-
Debt service	305,796	-
Community development projects	597,333	-
Other purposes	365,331	32,190
Unrestricted	<u>2,034,885</u>	-
Total Net Position	<u>11,166,363</u>	<u>61,390</u>
Total Liabilities and net position	<u>\$15,065,538</u>	<u>\$ 87,232</u>

COUNTY OF BREWSTER, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2012

Functions/Programs	Program Revenues				Net (expense) Revenue and Changes in Net Position	Primary Government/ Governmental Activities	Combined Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants			
PRIMARY GOVERNMENT:							
General Government	\$ 2,197,581	86,550	44,834	-	\$ (2,066,197)		
Justice System	598,360	658,004	306,290	-	365,934		
Public Safety	1,834,066	10,500	333,721	1,398,540	(91,305)		
Corrections and Rehabilitation	809,559	8,425	-	-	(801,134)		
Health and Human Services	243,354	31,265	6,575	-	(205,514)		
Community and Economic Development	775,265	1,550	260,295	-	(513,420)		
Infrastructure and Environmental Services	713,686	-	-	501,583	(212,103)		
Interest on long-term debt	189,416	-	-	-	(189,416)		
Total governmental activities / primary government	<u>7,361,287</u>	<u>796,294</u>	<u>951,715</u>	<u>1,900,123</u>	<u>(3,713,155)</u>		
COMPONENT UNITS							
Tri - County Juvenile Probation							
Corrections and rehabilitation	282,965	-	284,367	-			1,402
Groundwater Conservation District							
Infrastructure and Environmental Services	15,343	-	18,500	-			3,157
	<u>298,308</u>	<u>-</u>	<u>302,867</u>	<u>-</u>			<u>4,559</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,013,507		-
Property taxes, levied for debt service					332,694		-
Sales tax and hotel tax					1,059,742		-
Investment earnings					10,417		55
License & permits					278,509		-
Fines and fees					605,554		1,700
Donations and contributions					3,882		-
Other					95,924		-
Transfers					-		-
Total general revenues and transfers					<u>5,400,229</u>		<u>1,755</u>
Change in net position					1,687,074		6,314
Net Position - Beginning					<u>9,479,289</u>		<u>55,076</u>
Net Position - Ending					<u>\$ 11,166,363</u>		<u>\$ 61,390</u>

COUNTY OF BREWSTER, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF DECEMBER 31, 2012

PRIMARY GOVERNMENT							COMBINED COMPONENT UNITS
GOVERNMENTAL FUND TYPES							
MAJOR FUND GENERAL	Non-Major Funds				TOTAL GOVERNMENTAL FUNDS		
	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS				
ASSETS							
Cash in Bank	\$ 656,273	436,998	305,796	-	\$ 1,399,067	\$ 47,141	
Government Cash Pool	1,611,310	276,544	-	-	1,887,854	-	
Due From Other Funds	9,088	(555)	-	-	8,533	-	
Other	434	-	-	-	434	10,891	
TOTAL ASSETS	\$ 2,277,105	712,987	305,796	-	\$ 3,295,888	\$ 58,032	
LIABILITIES							
Accrued liabilities	\$ 31,018	2,023	-	-	\$ 33,041	\$ 25,842	
Other	-	-	-	-	-	-	
Deferred revenues	34,710	-	-	-	34,710	-	
Due to Other Funds	-	-	-	-	-	-	
Payable to Others	51,628	-	-	-	51,628	-	
TOTAL LIABILITIES	117,356	2,023	-	-	119,379	25,842	
FUND BALANCES							
Nonspendable	9,522	-	-	-	9,522	-	
Restricted	-	597,333	-	-	597,333	32,190	
Committed	-	128,673	305,796	-	434,469	-	
Assigned	-	-	-	-	-	-	
Unassigned	2,150,227	(15,042)	-	-	2,135,185	-	
Total fund balances	2,159,749	710,964	305,796	-	3,176,509	a) 32,190	
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,277,105	712,987	305,796	-	\$ 3,295,888	\$ 58,032	
Total fund balances as reported above					\$ 3,176,509	a) \$ 32,190	
Amounts reported for governmental activities in the statement of net position are different because:							
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.							
					11,778,183	29,200	
2) Some liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported in the funds.							
					(3,788,329)	-	
Net position of governmental activities					<u>\$ 11,166,363</u>	<u>\$ 61,390</u>	

COUNTY OF BREWSTER, TEXAS
COMBINED STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
ALL GOVERNMENTAL FUND TYPES AND TRUST FUNDS
YEAR ENDED DECEMBER 31, 2012

FUNCTIONS/PROGRAMS	PRIMARY GOVERNMENT					COMBINED COMPONENT UNITS
	GOVERNMENTAL FUND TYPES					
	MAJOR FUND GENERAL	Non-major Funds			TOTAL GOVERNMENTAL FUNDS	
	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS			
REVENUES:						
Property Tax	\$ 3,013,507	-	332,694	-	\$ 3,346,201	\$ -
Sales and Hotel Tax	511,811	547,931	-	-	1,059,742	-
License & Permits	278,509	-	-	-	278,509	-
Fines and Fees	542,660	62,894	-	-	605,554	-
Public Service Fees	15,190	-	-	-	15,190	1,700
Grant Revenues and Intergovernmental	357,699	2,494,139	-	-	2,851,838	302,867
Charges for Services	772,679	8,425	-	-	781,104	-
Investment Income	4,795	142	5,479	1	10,417	55
Donations and contributions	-	3,882	-	-	3,882	-
Other	61,046	42,230	108	-	103,384	-
Total revenues	<u>5,557,896</u>	<u>3,159,643</u>	<u>338,281</u>	<u>1</u>	<u>9,055,821</u>	<u>304,622</u>
EXPENDITURES:						
Current:						
General Government	2,079,765	159,683	-	860	2,240,308	-
Justice System	592,506	967	-	-	593,473	-
Public Safety	783,048	1,594,887	-	(250)	2,377,685	-
Corrections and Rehabilitation	781,124	21,812	-	-	802,936	276,970
Health and Human Services	242,901	-	-	-	242,901	-
Community and Economic Development	-	773,530	-	-	773,530	-
Infrastructure and Environmental Services	665,261	501,585	-	-	1,166,846	15,343
Debt Service						
Principal	-	-	382,912	-	382,912	-
Debt Issuance Costs	-	-	-	-	-	-
Interest and other charges	-	-	182,033	-	182,033	-
Total expenditures	<u>5,144,605</u>	<u>3,052,464</u>	<u>564,945</u>	<u>610</u>	<u>8,762,624</u>	<u>292,313</u>
Excess (deficiency) of revenues over expenditures	<u>413,291</u>	<u>107,179</u>	<u>(226,664)</u>	<u>(609)</u>	<u>293,197</u>	<u>12,309</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from lease obligation	-	-	-	-	-	-
Transfers	(485,113)	147,113	338,000	-	-	-
Total other financing sources	<u>(485,113)</u>	<u>147,113</u>	<u>338,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(71,822)	254,292	111,336	(609)	293,197 a)	12,309
Fund Balance beginning of year as reported	<u>2,231,571</u>	<u>456,672</u>	<u>194,460</u>	<u>609</u>	<u>2,883,312</u>	<u>19,881</u>
Fund balance - end of year	<u>\$ 2,159,749</u>	<u>\$ 710,964</u>	<u>\$ 305,796</u>	<u>\$ -</u>	<u>\$ 3,176,509</u>	<u>32,190</u>
Reconciliation of changes in fund balances to changes in net position						
as reported in the Government Wide Statement of Activities						
Change in net position as reported above on a fund accounting basis					\$ 293,197 a)	\$ 12,309
Principal payment of long term debt					382,912	-
Capital additions					1,982,282	-
Disposition of Equipment					(7,460)	-
Depreciation expense recorded					(956,474)	(5,995)
Loan proceeds					-	-
Amortization of capitalized bond issuance costs					(7,383)	-
Changes in net position as reported in the Government Wide Statement of Activities					<u>\$ 1,687,074</u>	<u>\$ 6,314</u>

COUNTY OF BREWSTER - ALPINE, TEXAS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
AS OF DECEMBER 31, 2012

ASSETS

CURRENT ASSETS

Cash - Historical Commission	\$	5,523
Cash - County Attorney		3,008
Cash - Appearance Bonds		81,291
Cash - Custodial Accounts		10,014
Cash - Inmate Agency		30,363
Total current assets		130,199

TOTAL ASSETS

130,199

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Due to others	\$	124,676
Total liabilities		124,676

NET POSITION

Net position		5,523
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TOTAL LIABILITIES AND NET POSITION

\$ 130,199

COUNTY OF BREWSTER - ALPINE, TEXAS
 FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
- MODIFIED CASH BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Historical Commission</u>
Revenues:	
Interest	\$ 9
Donations	3,325
Other	-
	3,334
Expenses	5,209
Excess of Revenue Over (Under) Expenses Before transfers	(1,875)
Transfers from County	2,200
Revenues Over (Under) Expenses	325
Net Position, Beginning of year	5,198
Net Position, End of year	\$ 5,523

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation

Brewster County was organized under the appropriate articles of the Constitution of the State of Texas. A County Judge and one commissioner from each of four precincts within the county govern the county. The county provides the following services: Law Enforcement, Lateral roads, Courts, and Public Records. The county does not have legislative authority.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, Brewster County includes the following in the financial statement presentation:

The financial statements include:

- A Management Discussion and Analysis (MD&A) which presents a section providing an analysis of the County's overall financial position and results of operations.
- A change in the fund financial statements to focus on the major funds.

The County elected to report infrastructure prospectively. (Infrastructure assets acquired subsequent to January 1, 2003 and thereafter).

Reporting Entity

These financial statements present the County (the primary government). As defined by GASBS No. 14, component units are legally separate entities that are included in the County's reporting entity because of the significance of their operating or financial relationships with the County.

In evaluating how to define the county for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. The basic, but not only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation for this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the County is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Tri-County Juvenile Probation – Component Unit

Brewster, Jeff Davis, and Presidio County judges have oversight duties of the Tri-County Juvenile Probation Department. Brewster County is the fiscal agent for those moneys. Because of the fiscal agent and oversight duties of Brewster County, the Tri-County Juvenile Probation Department is considered a component unit and its activities at and for the year ended August 31, 2012 have been discretely reported. The Tri-County Juvenile Probation Department has issued separate reporting entity financial statements as of and for the year ended August 31, 2012, in accordance with accounting practices prescribed or permitted by the Texas Juvenile Justice Department (TJJJD). The component unit financial statements are available upon request at the Brewster County Treasurer's office, 107 West Avenue E, Alpine, Texas 79831.

Brewster County Underground Water Conservation District—Component Unit

Brewster County Commissioner's Court appoints members to the Board of Directors and the District is financially dependent upon Brewster County. Consequently the District is considered a component unit and its activities at and for the year ended December 31, 2012 have been discretely reported.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

Brewster Appraisal District – Separate Entity

Appraisal districts were created by the Texas Legislature and operate to provide accurate property values for all taxing entities in the respective counties. Representation on the Brewster Appraisal district is provided to each taxing entity in proportion to their share of total appraised value. The County has one representative on the appraisal district's board of directors. Each taxing authority has the responsibility to fund the district and has input as to the budget amounts. The County has no authority in selecting the management of the appraisal district. By legislative act, the district is to be independent and separate from the participating entities and therefore, its financial statements are not included with Brewster County's statements.

Basic Financial Statements - Government - Wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The County's law enforcement, corrections and rehabilitation/jail operations, fire protection, parks, recreation, courts, public records, roads and bridges and general administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, both governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities. As of December 31, 2012 the County had no business type activities to report.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities (law enforcement, jail, parks, airport, roads & bridges, etc.). General government revenues such as property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc. also support the functions. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (public safety, roads & bridges, jail, and community services, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, fines, licenses and fees, intergovernmental revenues, interest income, etc.). The County does not allocate indirect costs.

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The County uses the following fund types:

Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

General fund is the general operating fund of the County and always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund. Road and bridge is combined with the general fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Fiduciary Funds - Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focuses are on net position and changes in net position and are reported using accounting principles similar to proprietary funds. Statement of changes in net position relates to the Historical Commission activities.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The County electively segregated and reported non-major funds into four columns in the fund financial statements which represent combined non-major special revenue, debt service, capital project funds and Tri-County Juvenile Probation and Brewster County Underground Water Conservation District presented discretely as component units.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (trust and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Basis of Accounting - Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Modified Cash Basis of Accounting - The County's basic financial statements have been presented using the modified cash basis of accounting (also referred to as the cash basis of accounting) which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when received and expenses are recognized when paid. Donated assets are recorded as revenue at their estimated fair value. The County has reported depreciation only in the government wide financial statements in accordance with the modified cash basis of accounting and generally accepted accounting principles for state and local governments.

The use of the modified cash basis of accounting results in certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable, expenses for goods and services received but not yet paid, and accrued expenses and liabilities) not being recorded in these financial statements.

Financial Statement Amounts:

Cash and Cash Equivalents - The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Additionally, each fund's equity in the County's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

Investments - Investments, when applicable, including deferred compensation, are stated at fair value, (quoted market price or the best available estimate).

Inventories - The County does not inventory supplies. Supplies are expended when purchased and the effect to the financial statements is not considered to be material.

Capital Assets - Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expended as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20–40 years
Building restoration	30 years
Machinery and equipment	3–15 years
Improvements	10–30 years
Other infrastructure	10–50 years

GASBS No. 34 requires the County to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. The County elected to implement the infrastructure provisions on a prospective basis for infrastructure investments occurring subsequent to January 1, 2003. The County primarily had state funded paved street infrastructure improvement additions in 2012.

Compensated Absences - The County permits compensated absences for vacation and sick leave accumulated monthly based on years of service. An employee is to be paid for unused vacation time for a maximum of 336 hours upon separation from service, including death. An employee's estate is to be paid for one-half of unused sick leave for a maximum of 336 hours if the employee dies while employed by the county. An employee is not compensated for sick leave under any other separation from service. The total dollar amount of unpaid vacation benefits as of December 31, 2012 was \$94,056, which will be expended in the reporting period when paid in accordance with the modified cash basis of accounting.

Post-employment benefits - The County provides post-retirement healthcare benefits to employees that retire after 11 years of services for employees hired subsequent to September 1, 2000 and 10 years of service for employees hired prior to that date. In 2012, twelve County retirees received post-retirement healthcare benefits at a total cost of \$ 83,674, to the County for insurance premiums paid. Currently the County reports post-retirement healthcare benefits on a modified cash basis which records expense in the reporting period when paid.

Interfund Activity - Interfund activity is reported either as a loan, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

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

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

Fund Balance Classification Policies and Procedures – The County has adopted the fund balance classifications prescribed by GASB 54. Fund balances are classified as nonspendable, restricted, committed, assigned and unassigned based on the circumstances that apply. In accordance with County policy:

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources which were either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) by the county judge who is the official delegated by the commissioners' court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For the classification of fund balances the County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and (2) the County considers committed and assigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Minimum Fund Balance Policies – The County has not formally adopted a minimum fund balance policy; however, in practice deficit funds are classified as unassigned since the deficits are typically paid through pooled cash overdraft.

Encumbrances - The County does not encumber or reserve an appropriation for future expenditures. Appropriations lapse at fiscal year-end and must be appropriated in the next fiscal year budget.

Subsequent Events Review – Management made a review of subsequent events through the date of the auditor's report. The financial statements were available for distribution July 17, 2013.

NOTE 2 - PROPERTY TAX:

The County's annual ad valorem property tax is required to be levied by September 1, or as soon thereafter as practicable, on the assessed value listed as of the prior January 1 for all real and certain personal property. Taxes are due on January 31, of the year following the year of the levy before penalties and interest are assessed.

All taxes are assessed based on 100% of the actual value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80. There is no debt limit or margin set by State Law or County Charter. The tax rate during 2012 was \$.3622 per \$100 valuation.

The Texas Property Tax Code (Code), with certain exceptions, exempts intangible personal property, household goods, and family-owned automobiles from taxation. In addition, the Code provides for the establishment of countywide appraisal districts. Since January 1, 1983, the appraisal of property within the County has been the responsibility of the countywide appraisal district.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - PROPERTY TAX - continued:

The appraisal district is required under the Code to appraise all taxable property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of real property within the appraisal district must be reviewed every four years; however, the County may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

The County Tax Office collects County property taxes for the County and three other local governments. At the first of the year tax receivables represent delinquent and current year uncollected taxes. Major tax payments are received December through April, and are recognized as revenue in the year received. Delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property taxes receivable consisted of the following at December 31, 2012 which are recognized when received using the modified cash basis of accounting:

Current taxes receivable	\$	1,296,426
Delinquent taxes receivable		230,955
Ad valorem taxes receivable		1,527,381
Delinquent taxes by year:		
2011	\$	50,186
2010		33,362
2009		26,177
2008		17,590
2007		14,818
2006 and prior		88,822
	\$	230,955

NOTE 3 – BANK DEPOSITS / CONCENTRATIONS OF CREDIT RISK:

Deposit Risk – As of December 31, 2012, the carrying amount of the County’s deposits held in interest and noninterest bearing accounts at two depository banks was \$1,576,407 and the balances per banks were \$1,631,098. The difference of \$54,691 is due to various items in transit. Of the banks’ balances, \$930,878 was secured by FDIC coverage and the balance by an irrevocable \$2,500,000 letter of credit issued by Federal Home Loan Bank of Dallas, dated July 2, 2009 and expiring July 2, 2013, in the name of the depository bank and pledged to Brewster County Commissioners Court. Although the pledged securities are not in the name of Brewster County, the deposits were deemed collateralized under Texas Law.

In addition, Brewster County had \$1,887,854 on deposit with TexPool and TexasClass, association pools.

Cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 – Deposits that are insured or collateralized with securities held by the entity or by its agent in the entity’s name.
- Category 2 – Deposits, which are collateralized with securities, held by the pledging financial institution’s trust department or agency in the entity’s name.
- Category 3 – Deposits which are not collateralized.

Based on these three levels of risk, the County’s cash deposits with the depository banks, \$930,878 is classified as category 1 and \$645,529 is classified as category 2. The funds on deposit with TexPool and TexasClass are Category 3.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – BANK DEPOSITS / CONCENTRATIONS OF CREDIT RISK - continued:

Pooled Cash – The County has a pooled checking account to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of December 31, 2012:

General fund:	
General – fund 10	\$ 405,937
Road & Bridge – fund 11	654
Special Revenue funds:	
Records Management – fund 12	49,471
PTD Fund - fund 13	4,000
LEOSE Training – fund 16	11,120
Lonestar – fund 20	(730)
HIDTA – fund 21	(11,735)
Technology – fund 31	5,433
Courthouse Preservation - fund 32	2,480
Boarder Colonia Access – fund 35	53
Fire Truck VFD – fund 36	4,573
Clerk Technology – fund 44	375
	<u>\$ 471,631</u>

NOTE 4 - RETIREMENT PLAN COMMITMENTS:

Plan Description

The County provides retirement, disability, and death benefits for all of its regular full-time and part-time employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 624 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 TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits are 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 employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - RETIREMENT PLAN COMMITMENTS - continued:

The employer contribution rate was 10.18% for calendar year 2012. The contribution rate payable by the employee members 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.

Annual Pension Cost - For the employer's accounting year ending December 31, 2012, the estimated annual pension cost for the TCDRS plan was \$430,570, which also represents the amount paid during the year using the modified cash basis of accounting.

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

Actuarial Valuation Information:

Actuarial valuation date	12/31/2009	12/31/2010	12/31/2011
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 in years	20.0	20.0	20.0
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	8.0%	8.0%	8.0%
Projected salary increase	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost of living adjustments	0.0%	0.0%	0.0%

Accounting Year Ending	Annual Pension Cost	Percentage of APC Pension Contributed	Net Obligation
12/31/04	\$ 223,863	114%	\$ 589,922
12/31/05	\$ 226,066	113%	\$ 707,637
12/31/06	\$ 247,980	111%	\$ 608,796
12/31/07	\$ 303,815	113%	\$ 567,164
12/31/08	\$ 320,585	112%	\$ 856,160
12/31/09	\$ 351,702	112%	\$ 973,314
12/31/10	\$ 405,926	100%	\$ 1,085,490
12/31/11	\$ 430,570	100%	\$ 1,150,923

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - RETIREMENT PLAN COMMITMENTS - continued:

**Schedule of Funding Progress for the Retirement Plan
for Employees of the County of Brewster, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b- a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	2,692,248	3,282,170	589,922	82.03%	1,571,795	37.53%
12/31/05	3,077,507	3,785,144	707,637	81.30%	1,656,272	42.72%
12/31/06	3,523,558	4,132,354	608,796	85.27%	1,790,951	33.99%
12/31/07	3,824,712	4,391,876	567,164	87.09%	2,074,704	27.34%
12/31/08	3,783,975	4,640,135	856,160	81.55%	2,196,287	38.98%
12/31/09	4,414,038	5,387,352	973,314	81.93%	2,431,733	40.03%
12/31/10	4,852,252	5,937,742	1,085,490	81.72%	2,661,970	40.78%
12/31/11	5,263,033	6,413,956	1,150,923	82.06%	2,711,783	42.44%

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Litigation - At December 31, 2012, the County was the subject of litigation, which would require disclosure. Such litigation will be defended vigorously. Any loss, which might occur, is believed, to be covered by insurance.

Grant Audit - The County receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement by the grantors for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the County management, such disallowances, if any, will not be significant.

Risk Management - The County is exposed to risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2012, Brewster County participated in a risk pool through the Texas Association of Counties as deemed necessary to protect against member losses. The County remains exposed to any losses, which would exceed the resources and commercial insurance of the association. No claims are known to have been filed which could result in the recognition of a liability by the County at December 31, 2012.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – GENERAL CAPITAL ASSETS

A summary of changes in fixed assets included in General Capital Asset Accounting Group Follows:

	<u>Balance 01/01/12</u>	<u>Additions</u>	<u>Retirements & Transfers</u>	<u>Balance 12/31/2012</u>
Land	\$ 604,329	-	-	\$ 604,329
Court house and buildings	5,412,643	-	-	5,412,643
Jail building	2,168,628	-	-	2,168,628
Machinery and Equipment	5,171,590	1,029,019	(41,073)	6,159,536
Emergency Equipment	1,308,413	185,671	-	1,494,084
Infrastructure streets	1,874,103	632,504	77,778	2,584,385
Work in process:				
Buildings and renovations	-	122,623	-	122,623
Infrastructure streets	77,778		(77,778)	-
Equipment not placed in service	-	12,466	-	12,466
	<u>16,617,484</u>	<u>1,982,283</u>	<u>(41,073)</u>	<u>18,558,694</u>
Accumulated Depreciation	<u>(5,984,485)</u>	<u>(956,474)</u>	<u>33,612</u>	<u>(6,907,347)</u>
	<u>\$ 10,632,999</u>	<u>1,025,809</u>	<u>(7,461)</u>	<u>\$ 11,651,347</u>

Depreciation expense for the year ended December 31, 2012 as reported in the government wide financial statements follows:

General Government	\$ 108,948
Justice System	4,887
Public Safety	642,610
Corrections and Rehabilitation	18,497
Health and Human Services	453
Community and Economic Development	1,735
Infrastructure and Environmental Services	179,344
	<u>\$ 956,474</u>

NOTE 7 - LONG-TERM DEBT:

Certificates of Obligation, Series 2008

September 2008 - the County issued Certificates of Obligation in the amount of \$2,925,000 to provide construction funds to construct three Emergency Response Centers, renovate the old Alpine library for office space, and fund various other county facilities construction and improvements net of bond issuance costs that totaled \$109,654. Interest accruing at rates ranging from 3.5% to 5% is to be paid semi-annually on February 15, and August 15 commencing on February 15, 2010. Principal maturities are scheduled to be paid February 15th each year.

Changes in Certificates of Obligations during 2012 follow:

Certificates of Obligation as of Beginning of the year	\$ 2,875,000
Retirements	<u>(55,000)</u>
Certificates of Obligation as of December 31, 2012	<u>\$ 2,820,000</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM DEBT - continued:

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2012 are as follows:

<u>December</u> <u>31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 55,000	127,668	\$ 182,668
2014	60,000	125,505	185,505
2015	60,000	123,105	183,105
2016	155,000	118,805	273,805
2017	160,000	112,425	272,425
2018-2022	910,000	450,881	1,360,881
2023-2027	1,155,000	213,231	1,368,231
2028	265,000	6,625	271,625
	<u>\$ 2,820,000</u>	<u>\$ 1,278,245</u>	<u>\$ 4,098,245</u>

Certificates of Obligation, Series 2005

On January 10, 2005, at a regular meeting of the Commissioners Court, the County authorized the issuance of Certificates of Obligation in the amount of \$1,510,000 for the purpose of refunding the 1995 bond issue at a lower interest rate to the County. Repayment of the refunding bonds is similar to the 1995 issue and repayments are scheduled annually on February 15 through February 15, 2015. Interest at 2.1 – 3.85% is to be paid semi-annually on February 15, and August 15. The proceeds of the original 1995 bond issue were used for (I) construction and equipping of a new County jail facility, (II) renovation and remodeling the old County jail, (III) architectural project design and professional fees, and (IV) cost of issuance associated with the Certificates.

Changes in Certificates of Obligations during 2012 follow:

Certificates of Obligation as of Beginning of the year	\$ 665,000
Retirements	<u>(160,000)</u>
Certificates of Obligation as of December 31, 2012	<u>\$ 505,000</u>

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2012 are as follows:

<u>December</u> <u>31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 160,000	15,313	\$ 175,313
2014	170,000	9,537	179,537
2015	<u>175,000</u>	<u>3,281</u>	<u>178,281</u>
Totals	<u>\$ 505,000</u>	<u>\$ 28,131</u>	<u>\$ 533,131</u>

Tax Notes Series 2008 - October 2008, the County issued Tax notes in the amount of \$600,000 for the purpose of funding renovation, equipping, and improving the Brewster County Jail. The note principal is to be repaid annually each February 15th through 2015. Interest accrues at 6% and is to be paid semi-annually each February 15th and August 15th. Changes in Tax notes 2009 follow:

Changes in Certificates of Obligations during 2012 follow:

Certificates of Obligation as of Beginning of the year	\$ 485,000
Retirements	<u>(110,000)</u>
Certificates of Obligation as of December 31, 2012	<u>\$ 375,000</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM DEBT - continued:

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2012 are as follows:

<u>December</u> <u>31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 120,000	18,900	\$ 138,900
2014	125,000	11,550	136,550
2015	130,000	3,900	133,900
Totals	<u>\$ 375,000</u>	<u>\$ 34,350</u>	<u>\$ 409,350</u>

In March 2010, the County took out a loan in the amount of \$95,000 to finance a 1998 Summit Rescue Truck. The loan calls for yearly payments of \$34,872 including interest at 4.98%. The annual debt service requirements to maturity, including principal and interest, as of December 31, 2012 are as follows:

Changes in Note Payable during 2012 follow:

Note Payable as of Beginning of the year	\$ 64,840
Retirements	<u>(31,629)</u>
Note Payable as of December 31, 2012	<u>\$ 33,211</u>

Following is a schedule of maturities for the loan:

Year Ending <u>December</u> <u>31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 33,211	1,661	\$ 34,872
Totals	<u>\$ 33,211</u>	<u>\$ 1,661</u>	<u>\$ 34,872</u>

The county entered into a lease purchase agreement for \$110,289 to purchase road and bridge heavy equipment. The lease terms call for four annual payments of \$28,888 which includes interest at 3.2%.

Changes in Caterpillar Equipment Lease during 2012 follow:

Equipment Lease Payable as of Beginning of the year	\$ 81,401
Retirements	<u>(26,283)</u>
Equipment Lease Payable as of December 31, 2012	<u>\$ 55,118</u>

Following is a schedule of maturities for the lease:

Year Ending <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 27,125	1,764	\$ 28,889
2014	27,993	896	28,889
Totals	<u>\$ 55,118</u>	<u>\$ 2,660</u>	<u>\$ 57,778</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – FUND BALANCE REPORTING:

The following schedule discloses the details of fund balance classifications as of December 31, 2012:

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Nonspendable					
Due to other funds	\$ 9,088	\$ -	\$ -	\$ -	\$ 9,088
Other prepaid assets	434	-	-	-	434
	<u>9,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,522</u>
Restricted					
Records Management - 12	-	49,471	-	-	49,471
Emergency Management - 13	-	4,000	-	-	4,000
Marathon EMS - 15	-	72	-	-	72
LEOSE Training - 16	-	11,120	-	-	11,120
Sheriff Seized Property - 26	-	69,516	-	-	69,516
Sheriff Abandoned Vehicles - 27	-	14,895	-	-	14,895
County Attorney Hot Checks - 30	-	1,819	-	-	1,819
JP Technology - 31	-	5,433	-	-	5,433
TX DOT Colonia Program - 34	-	53	-	-	53
Fire Truck - 36	-	4,573	-	-	4,573
Clerk Tec - 44	-	375	-	-	375
Inmate Commissary Fund - 76	-	4,970	-	-	4,970
Tourism Council - 89	-	431,036	-	-	431,036
	<u>-</u>	<u>597,333</u>	<u>-</u>	<u>-</u>	<u>597,333</u>
Committed	<u>-</u>	<u>128,673</u>	<u>305,796</u>	<u>-</u>	<u>434,469</u>
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>2,150,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,150,227</u>
Fund deficits:					
Lonestar - 20	-	(729)	-	-	(729)
HIDTA - 21	-	(13,741)	-	-	(13,741)
JAG - 29	-	(17)	-	-	(17)
Operation Stonegarden fund 37	-	(555)	-	-	(555)
	<u>2,150,227</u>	<u>(15,042)</u>	<u>-</u>	<u>-</u>	<u>2,135,185</u>
 Fund balance - end of year	 <u>\$ 2,159,749</u>	 <u>\$ 710,964</u>	 <u>\$ 305,796</u>	 <u>\$ -</u>	 <u>\$ 3,176,509</u>

REQUIRED SUPPLEMENTAL INFORMATION

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT			
ORIGINAL	FINAL		VARIANCE
BUDGET	AMENDED	ACTUAL	FAVORABLE
			(UNFAVORABLE)

Fund 10- General Fund

REVENUE

Current Taxes	\$ 1,780,655	\$ 1,780,655	\$ 1,768,166	\$ (12,489)
Delinquent Taxes	50,000	50,000	46,988	(3,012)
Penalties and Interest - Taxes	39,189	39,189	34,123	(5,066)
Tax Suits	18,000	18,000	17,291	(709)
State Sales Tax	475,000	475,000	478,133	3,133
Other Taxes	2,000	2,000	-	(2,000)
Licenses and Permits	5,000	5,000	6,618	1,618
In Lieu of Taxes	1,140,744	1,140,744	1,146,939	6,195
Co Attorney Salary Supplement	5,675	5,675	-	(5,675)
SCAAP Awards	10,000	10,000	4,700	(5,300)
Co. Clerk Recs Manage Supplement	-	-	2,000	2,000
FEMA Reimbursement	-	-	7,054	7,054
Energy Grant	-	-	20,303	20,303
Indigent Defense	9,000	9,000	6,704	(2,296)
Election Grants Fed & State	-	-	13,709	13,709
Refund Election Expenses	20,000	20,000	17,548	(2,452)
Reim Retiree Insurance	1,500	1,500	2,622	1,122
Reimbursement- Juror Fees	2,000	2,000	-	(2,000)
Sw Border Initiative	1,000	1,000	-	(1,000)
Mixed Drink Tax	30,000	30,000	23,123	(6,877)
Park & Wildlife 85 % Fine	-	-	1,269	1,269
State Court Costs	250,000	250,000	252,059	2,059
8th Court of Appeals	-	-	405	405
Bail Bond Fee	7,000	7,000	-	(7,000)
Chapter 19 Funds	-	-	1,768	1,768
Constitutional Exc Fees	-	-	6,255	6,255
Fees - Judge	350	350	395	45
State Salary Supp.	35,833	35,833	36,263	430
Fees - Sheriff	16,000	16,000	46,851	30,851
Fees - Administrative	2,500	2,500	693	(1,807)
Fiscal Payment Tri - Co	4,000	4,000	4,000	-
Fees - County Clerk	100,500	100,500	86,810	(13,690)
Fees - Tax Assessor/Collector	5,000	5,000	2,190	(2,810)
Fees - District Clerk	36,000	36,000	27,144	(8,856)
Fines - Justice of the Peace #1	120,000	120,000	84,443	(35,557)
Fines - Justice of the Peace #2	13,000	13,000	12,716	(284)
Fines - Justice of the Peace #3	11,000	11,000	17,469	6,469
Civil & Small Claims Ct	200	200	-	(200)
Constables	2,000	2,000	4,225	2,225
Deferred Adjudication	6,000	6,000	13,853	7,853
San Vicente (Tax Contract)	1,600	1,600	1,600	-
Terlingua (Tax Contract)	8,500	8,500	8,500	-
AISSD Tax Collections	26,350	26,350	26,350	-

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Misd (Tax Coll Contract)	12,700	12,700	12,700	-
Hosp Dist (Tax Coll Contr)	12,700	12,700	12,700	-
City Of Alpine (Tax Coll)	12,700	12,700	12,700	-
Federal Prisoners	600,000	600,000	629,630	29,630
Reimbursement-Out of County Inmate	25,000	25,000	2,583	(22,417)
7 % Overhead Hotel/Motel Tax Coll.	35,000	35,000	33,678	(1,322)
Inmate Phone System	10,000	10,000	25,791	15,791
Law Library	6,000	6,000	6,020	20
Trial and Jury Fees	200	200	263	63
PTD Administrative Fee	30,000	30,000	39,915	9,915
Fines - County Court	30,000	30,000	25,764	(4,236)
Fines - District Court	15,000	15,000	8,252	(6,748)
Bond Forfeitures	9,000	9,000	1,500	(7,500)
Interest Earnings	1,000	1,000	2,617	1,617
Interest	4,000	4,000	2,178	(1,822)
Other Miscell (Reimbursements)	5,000	5,000	34,830	29,830
Estray Fees	-	-	2,512	2,512
MHMR -Deputy Services	23,000	23,000	17,625	(5,375)
Local Septic Tank Inspection Fees	6,250	6,250	13,640	7,390
394th District/Reimbursements	6,000	6,000	6,159	159
Auction Sales	6,000	6,000	1,000	(5,000)
Tobacco Grant	-	-	6,575	6,575
Community Center User's Fees	500	500	775	275
Community Center Fees Marathon	500	500	775	275
C.A.S.I (Annual Donation)	3,500	3,500	3,500	-
Rent/Appraisal District	12,250	12,250	12,000	(250)
Rent/ ESD #1	7,200	7,200	10,500	3,300
Paper, Copier Usage, Etc	-	-	46	46
Total General Government Revenue	\$ 5,109,096	\$ 5,109,096	5,157,507	\$ 48,411

EXPENDITURES

COUNTY JUDGE

Salary - Judge	41,423	41,423	41,423	-
State Supplement	15,000	15,000	15,000	-
County Supplement	2,000	2,000	2,000	-
Salary / Assistant	33,136	33,136	33,136	-
Special Projects Coordination	28,964	28,964	28,964	-
Cell Phone Allowance	600	600	600	-
Car Allowance	4,800	4,800	4,800	-
Payroll Tax - FICA	9,633	9,633	9,013	620
Insurance - Medical	21,010	21,010	21,915	(905)
Retirement	12,819	12,819	12,822	(3)
Life Insurance	270	270	242	28
Office Supplies	1,500	1,500	1,519	(19)
Postage	675	675	190	485
Communications	2,850	2,850	3,077	(227)
Transportation/Conferences	2,500	2,500	1,494	1,006
Capital Equipment	2,500	2,500	1,428	1,072
Total County Judge Expenditures	179,680	179,680	177,623	2,057

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
COUNTY CLERK				
Salary - County clerk	39,091	39,091	39,091	-
Records Management Suppl	2,000	2,000	2,044	(44)
Salary - Deputies/Clerks	63,097	63,097	62,978	119
Elections Deputy Clerk	20,000	12,050	10,619	1,431
Elections Workers	18,750	26,700	27,095	(395)
Supplement for Election	4,750	4,750	4,750	-
FICA	9,864	9,864	9,374	490
Insurance - Medical	28,014	28,014	24,890	3,124
Retirement	13,126	13,126	12,165	961
Life Insurance	360	360	286	74
Office Supplies	7,000	5,000	4,009	991
Postal Expenses	3,500	2,100	2,056	44
ESS Programming	20,000	33,200	33,195	5
Elections Kits	2,000	3,050	3,031	19
Operating Supplies	1,000	-	-	-
Misc Elections Expenses	1,000	20,000	19,959	41
Communications	1,500	1,850	1,924	(74)
Transportation/Conferences	7,500	5,500	5,773	(273)
Remote Voting Lodge/Travel	800	800	510	290
Maintenance - Computer	1,000	1,000	1,000	-
Capital Equipment	3,000	-	-	-
Leased Equipment	3,600	3,600	3,562	38
Total County Clerk Expenditures	250,952	275,152	268,311	6,841
COUNTY VETERANS AFFAIRS OFFICER				
Salary Veterans Officer	6,000	6,000	6,000	-
Payroll tax - FICA	459	459	459	-
Retirement	611	611	611	-
Office Supplies / Postage	200	389	388	1
Advertising	100	100	-	100
Communications	575	575	597	(22)
Transportation	2,000	1,811	564	1,247
Total County Veterans Affairs Officer Expenditures	9,945	9,945	8,619	1,326

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT			
ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)

NON-DEPARTMENTAL

Insurance - Medical (Retirees)	84,041	84,041	83,674	367
Insurance - Medical (Surveyor)	7,003	7,003	7,201	(198)
Insurance - Workmen's Comp	8,100	15,000	15,560	(560)
State Quarterly Fees	175,000	175,000	197,504	(22,504)
Unemployment Insurance	8,000	16,170	16,170	-
Park & Wildlife 85 % Fine	-	-	1,178	(1,178)
Collection Service Fee	8,550	4,650	4,614	36
Insurance - TCDRS Supplemental	8,500	8,500	7,837	663
Historical Commission	2,200	2,200	2,200	-
Recreational Services	8,000	8,000	8,000	-
Professional Services	39,000	60,000	60,993	(993)
Annual Audit and Other Prof. Services	36,000	43,000	42,825	175
Dues	11,000	22,500	22,670	(170)
Juries	14,500	5,330	4,500	830
Indigent Relief	16,000	18,400	19,163	(763)
In Lieu Taxes San Vicente ISD	102,500	102,500	111,311	(8,811)
In Lieu Taxes Terlingua ISD	34,200	34,200	34,237	(37)
Autopsies	17,500	29,000	28,950	50
Advertising & Legal Notice	4,250	4,250	2,827	1,423
Flood Ins. Adm.	2,000	2,000	2,000	-
Insurance	90,000	87,000	86,652	348
Bonds	3,250	4,950	6,200	(1,250)
Contingency Fund	3,250	150	31	119
County & State Inspection Fees	6,250	6,250	12,980	(6,730)
Child Advocacy Center	1,500	1,500	-	1,500
Child Welfare Board	2,500	2,500	2,500	-
Alpine Public Library	44,000	39,000	39,000	-
Appraisal District	83,234	87,784	87,760	24
Alpine and Marathon Cemeteries	3,000	3,000	3,000	-
Sunshine House	14,500	14,500	14,500	-
Family Crisis Center of the Big Bend	3,000	3,000	3,000	-
Other	-	-	2,891	(2,891)
Tri County Juv Board	39,971	39,971	34,480	5,491
County ESD#1	29,000	29,000	29,000	-
Groundwater District	18,500	18,500	18,500	-
CASA	1,000	1,000	1,000	-
MHMR	5,000	5,000	5,000	-
Total Non-Departmental Expenditures	934,299	984,849	1,019,908	(35,059)

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT			
ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)

INFORMATION TECHNOLOGY

Salary	31,635	9,960	9,960	-
Payroll Tax - FICA	2,420	762	762	-
Insurance - Medical	7,003	1,481	1,481	-
Retirement	3,220	1,014	1,014	-
Insurance - Life	90	17	17	-
Communications and Postage	950	950	1,046	(96)
Contract Services	100	31,234	20,457	10,777
Other	-	-	65	(65)
Total Information Technology Expenditures	45,418	45,418	34,802	10,616

EMERGENCY DEPARTMENT

Salary	26,378	26,378	26,478	(100)
EM Cord Asst Deputy	600	600	600	-
Grant Assistant	1,500	1,500	1,500	-
FICA	2,133	2,133	2,216	(83)
Retirement	2,838	2,838	2,960	(122)
Life Insurance	-	-	6	(6)
Supplies	600	600	620	(20)
Expenses for Fire	-	-	5,840	(5,840)
West Texas Ambulance Service	107,000	107,000	107,000	-
Marathon Fire & Ambulance	4,500	4,500	2,456	2,044
Communication	3,000	3,000	2,689	311
Travel	1,500	1,500	-	1,500
Training	1,500	1,500	-	1,500
Hazmat Analysis & Disposal	1,750	1,750	1,872	(122)
Equipment	2,000	2,000	1,120	880
Vehicle Operations	600	600	-	600
Code Red	3,750	3,750	3,750	-
Volunteer Services	2,500	2,500	120	2,380
Total Emergency Department	162,149	162,149	159,227	2,922

COUNTY COURT

Law Library Supervision	1,550	1,550	1,550	-
FICA	119	119	116	3
Retirement	149	149	158	(9)
Insurance - Medical	-	-	165	(165)
Life Insurance	-	-	2	(2)
Operating Supplies	300	300	-	300
Professional Services	17,250	17,250	10,305	6,945
Pro Servs Probate/Ad Litem	1,750	1,750	-	1,750
Training/Education	800	800	360	440
Law Library	17,000	17,000	5,399	11,601
Equipment	100	100	-	100
Total County Court Expenditures	39,018	39,018	18,055	20,963

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>DISTRICT COURT</u>				
Salary - Judge	3,889	3,889	3,889	-
Supplement Juvenile	500	500	500	-
Salary - Secretary	14,180	14,180	14,180	-
Salary - Other	19,133	19,133	19,228	(95)
Car Allowance	1,750	1,750	1,750	-
Payroll Tax - FICA	3,019	3,019	2,854	165
Medical Insurance	11,003	11,003	9,343	1,660
Retirement	4,016	4,016	3,401	615
Judge Liability Ins	300	300	300	-
Life Insurance	90	90	83	7
Office Supplies	700	700	309	391
Library	2,000	2,000	2,288	(288)
Professional Services	37,000	39,300	41,399	(2,099)
Communications	2,500	2,500	1,950	550
Transportation/Conferences	600	300	-	300
Visiting judges	2,700	400	-	400
Dues	800	1,100	1,063	37
Capital Equipment	600	600	517	83
Total District Court Expenditures	104,780	104,780	103,054	1,726
<u>DISTRICT CLERK</u>				
Salary - District Clerk	39,091	39,091	39,091	-
Part - Time Filing Clerk	4,000	4,000	4,550	(550)
Deputy Clerk	26,194	26,194	26,189	5
Supplement for Tax Cases	2,000	2,000	2,000	-
Payroll Tax - FICA	5,453	5,453	5,383	70
Medical Insurance	14,007	14,007	14,421	(414)
Retirement	7,257	7,257	7,312	(55)
Life Insurance	180	180	166	14
Office Supplies	3,500	3,500	2,786	714
Postal Expenses	4,000	4,000	3,970	30
Operating Expenses	1,500	1,500	2,072	(572)
Nise Service	100	100	-	100
Communications	1,000	1,000	1,191	(191)
Transportation/Conference	2,500	2,500	1,253	1,247
Computer Maintenance	1,000	1,000	-	1,000
Equipment	2,000	2,000	100	1,900
Total District Clerk Expenditures	113,782	113,782	110,484	3,298

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT			
ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)

JUSTICE OF THE PEACE - ALPINE (PCT 1)

Salary - Justice of the Peace	36,076	36,076	36,076	-
Salary - Secretary	28,540	28,540	28,539	1
Payroll Tax - FICA	4,943	4,943	4,747	196
Insurance - Medical	14,007	14,007	14,421	(414)
Retirement	6,578	6,578	6,578	-
Life Insurance	180	180	166	14
Office Supplies	1,500	1,500	1,311	189
Postage	1,300	1,300	1,290	10
Operating Supplies	600	600	176	424
Repairs and Maintenance	750	750	-	750
Communications	800	800	681	119
Transportation / Conference	3,000	3,000	3,182	(182)
Professional Services	250	250	274	(24)
Equipment	300	300	-	300
Total Justice of the Peace - Alpine	98,824	98,824	97,441	1,383

JUSTICE OF THE PEACE - TERLINGUA (PCT 2)

Salary - Justice of the Peace	18,270	18,270	18,270	-
Payroll Tax - FICA	1,398	1,398	1,398	-
Medical Insurance	7,003	7,003	7,210	(207)
Retirement	1,860	1,860	1,860	-
Life Insurance	90	90	83	7
Office Supplies	150	150	130	20
Postage	125	125	97	28
Equipment	750	750	106	644
Communications	600	600	568	32
Transportation / Conference	1,250	1,250	870	380
Travel	400	400	-	400
Total Justice of the Peace - Terlingua	31,896	31,896	30,592	1,304

JUSTICE OF THE PEACE - MARATHON (PCT 3)

Salary - Justice of the Peace	25,727	25,727	25,727	-
Payroll Tax - FICA	1,968	1,968	1,916	52
Insurance - Medical	7,003	7,003	7,210	(207)
Retirement	2,619	2,619	2,619	-
Life Insurance	90	90	83	7
Office Supplies	300	300	249	51
Postage	200	200	90	110
Communications	875	1,695	1,718	(23)
Transportation / Conference	1,250	830	690	140
Travel	400	400	499	(99)
Repairs and Maintenance	400	-	-	-
Equipment	400	400	110	290
Total Justice of the Peace - Marathon	41,232	41,232	40,911	321

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
<u>DISTRICT ATTORNEY</u>				
District Attorney Suppl.	8,120	8,120	8,000	120
Salary Investigator	27,314	27,314	-	27,314
FICA	2,710	2,710	612	2,098
Professional Services	3,500	500	407	93
Transportation/Conferences	3,000	3,000	1,323	1,677
Other	2,000	5,000	4,277	723
Equipment	3,000	3,000	2,656	344
Transcripts	1,000	1,000	-	1,000
Total District Attorney Expenditures	50,644	50,644	17,275	33,369
<u>HOT CHECK SPECIAL FUND</u>				
Sal Supp/ L. Uranga	4,800	4,800	4,800	-
FICA	367	367	359	8
Retirement	489	489	489	-
Life Insurance	20	20	11	9
Hot Check Special Fund	5,676	5,676	5,659	17
<u>COUNTY ATTORNEY</u>				
Salary - County Attorney	39,091	39,091	39,091	-
State Salary Supplement	20,833	20,833	20,833	-
Administrative Tech 1	28,836	28,836	28,830	6
Administrative Assistant 1	35,838	35,838	36,296	(458)
Payroll Tax - FICA	9,532	9,532	9,463	69
Insurance - Medical	21,010	21,010	14,099	6,911
Retirement	12,684	12,684	12,730	(46)
Life Insurance	270	270	237	33
Office Supplies	2,000	2,000	1,654	346
Postage	500	500	191	309
Communications	3,000	4,125	4,311	(186)
Training / Education	1,200	1,200	1,173	27
Repairs and maintenance	250	250	127	123
Capital Equipment	2,500	1,375	-	1,375
Total County Attorney Expenditures	177,544	177,544	169,035	8,509

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			
	ORIGINAL	FINAL		VARIANCE
	BUDGET	AMENDED	ACTUAL	FAVORABLE
				(UNFAVORABLE)
COUNTY TREASURER				
Salary - Treasurer	39,091	39,091	39,091	-
Salary Supplement Tri -Co.	4,000	4,000	4,000	-
Salary Supplement	5,000	5,000	5,000	-
Assistant to Treasurer	35,037	35,037	35,042	(5)
Bookkeeper	29,362	29,362	23,249	6,113
Office Manager	30,127	30,127	16,751	13,376
Salary PI Officer	3,750	3,750	3,168	582
Salary Supple Grants	2,000	2,000	2,000	-
Salary Supplement Hotel/Motel	4,000	4,000	4,000	-
Payroll Tax - FICA	11,656	11,656	9,483	2,173
Insurance - Medical	28,014	28,014	24,112	3,902
Retirement	15,511	15,511	15,201	310
Life Insurance	360	360	263	97
Office Supplies	3,000	3,000	3,315	(315)
Postage	1,600	1,600	1,459	141
Professional services	250	250	3	247
Communications	1,500	1,500	1,497	3
Transportation / Conference	4,500	4,500	3,714	786
Maintenance - Equipment	300	300	-	300
Equipment	2,500	2,500	273	2,227
Computer maintenance / Update	3,100	3,100	3,100	-
Total County Treasurer	224,658	224,658	194,721	29,937
COUNTY TAX OFFICE				
Salary - Tax Assessor	39,091	39,091	39,091	-
Suppl for Voter Reg.	1,200	1,200	1,200	-
Salary - Deputies	109,888	109,888	110,023	(135)
Supp Deputies for Voter Reg.	960	960	960	-
Payroll Tax - FICA	11,562	11,562	10,952	610
Insurance - Medical	35,017	35,017	36,051	(1,034)
Retirement	15,386	15,386	15,400	(14)
Life Insurance	450	450	414	36
Office Supplies	6,000	6,000	3,774	2,226
Postage	9,000	12,200	11,063	1,137
Tax roll	2,600	2,600	2,312	288
Voter Reg. Cards	1,200	2,020	2,017	3
Communications	3,200	4,250	4,413	(163)
Transportation	9,000	3,680	1,134	2,546
Advertising & Legal	3,000	3,000	54	2,946
Equipment Lease/Service	1,800	1,800	1,820	(20)
Equipment	4,400	4,400	4,103	297
Software Maintenance	8,500	8,750	8,726	24
Total County Tax Office Expenditures	262,254	262,254	253,507	8,747

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT			
ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)

EMERGENCY RESPONSE CENTERS

Janitorial Services Terlingua	2,400	2,400	2,400	-
Janitorial Services Marathon	1,200	2,400	2,400	-
Janitorial Services Alpine EOC	500	-	-	-
Supplies Terlingua	500	500	-	500
Supplies Marathon	250	250	82	168
Supplies Alpine	-	-	-	-
Repair & Maintenance Terlingua	1,000	700	366	334
Repair & Maintenance Marathon	1,000	500	472	28
Repair & Maintenance Alpine	1,000	600	378	222
Utilities Terlingua	12,000	12,700	13,403	(703)
Utilities Marathon	2,400	2,200	2,368	(168)
Utilities Alpine	10,000	14,200	14,588	(388)
Total Emerg. Response Center Expenditures	32,250	36,450	36,457	(7)

COUNTY COURTHOUSE

Salary - Custodian	32,244	32,244	32,241	3
Part-Time Custodian	15,590	15,590	12,440	3,150
Regular R&M Supplement	2,000	2,000	2,000	-
Overtime/Custodian	4,250	4,250	1,557	2,693
Payroll Tax - FICA	4,137	4,137	3,316	821
Insurance - Medical	7,003	7,003	7,707	(704)
Retirement	5,506	5,506	4,903	603
Life Insurance	90	90	88	2
Postage Meter Lease	11,000	11,400	11,356	44
Maintenance Supplies	7,500	7,500	6,155	1,345
Transportation / Training	2,000	2,000	743	1,257
Utilities	39,000	39,000	33,223	5,777
Repairs and Maintenance	18,000	17,600	9,401	8,199
Rentals	600	600	-	600
Maintenance Contracts	5,000	5,000	-	5,000
Uniforms	300	300	-	300
Permanent Improvements	23,000	23,000	19,994	3,006
Copier Lease	2,400	2,400	2,196	204
Capital Equipment	14,250	14,250	928	13,322
Total County Courthouse Expenditures	193,870	193,870	148,248	45,622

COMMUNITY FACILITIES

Repairs & General Supplies	10,500	10,500	4,094	6,406
Repairs Marathon Library	-	5,000	-	5,000
Utilities	12,500	12,500	9,051	3,449
Contract Equip & Equip Rentals	2,000	2,000	-	2,000
Utilities-Study Butte	3,660	3,660	4,302	(642)
Lawn Care Supplies	500	500	-	500
Equipment	3,000	3,000	-	3,000
Total Community Facilities Expenditures	32,160	37,160	17,447	19,713

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT			
ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)

COUNTY JAIL

Salary - Chief Jailer	38,155	38,155	38,109	46
Salary - Jailers	167,337	167,337	149,404	17,933
Salary - Cook	26,197	26,197	24,199	1,998
Salary - Relief Jailers	137,645	137,645	166,321	(28,676)
Salary - Secretary	24,639	24,639	17,995	6,644
Marshal Services	-	-	3,820	(3,820)
Salary Dispatcher	30,160	30,160	22,693	7,467
Overtime Pay	15,000	15,000	17,225	(2,225)
Payroll Tax - FICA	33,594	33,594	33,099	495
Medical Insurance	63,030	63,030	58,283	4,747
Retirement	44,704	44,704	44,636	68
Life Insurance	900	900	648	252
Workman's Comp Insurance	32,000	32,000	22,770	9,230
Office Supplies	4,600	4,600	3,994	606
Postage	800	800	791	9
Prisoners Board	85,000	85,000	63,560	21,440
Maintenance Supplies	25,000	27,000	28,116	(1,116)
Prisoners Medical	3,000	3,000	3,338	(338)
Employee Testing	3,000	1,500	-	1,500
Communications	9,000	5,500	4,977	523
Training/Transportation	5,500	4,700	4,268	432
Utilities	38,000	38,000	37,652	348
Developing & Prints	1,700	-	-	-
Maintenance (Equip)	5,500	15,700	15,622	78
Uniforms	2,500	500	-	500
Transport Vehicle	2,000	3,700	3,691	9
Other	-	-	2,134	(2,134)
Capital Equipment/Jail	8,000	13,800	13,779	21
Total County Jail Expenditures	806,961	817,161	781,124	36,037

COUNTY CONSTABLES - PREC #1

Salary	10,404	10,404	10,404	-
Payroll Tax - FICA	796	796	796	-
Retirement	1,059	1,059	1,059	-
Life Insurance	90	90	83	7
Fuel & Other Operating	200	200	244	(44)
Total County Constables Expenditures	12,549	12,549	12,586	(37)

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
<u>COUNTY CONSTABLES - PREC #2</u>				
Salary	350	350	-	350
Payroll Tax - FICA	26	26	-	26
Retirement	36	36	-	36
Total County Constables Expenditures	412	412	-	412
<u>COUNTY CONSTABLES - PREC #3</u>				
Salary	350	350	-	350
Payroll Tax - FICA	26	26	-	26
Retirement	36	36	-	36
Total County Constables Expenditures	412	412	-	412
<u>COUNTY SHERIFF</u>				
Salary - Sheriff	39,091	39,091	39,091	-
Salary - Part-Time Deputies	4,400	4,400	2,798	1,602
Salary - Chief Deputy	43,106	43,106	44,593	(1,487)
Salary - Deputies	253,527	253,527	268,887	(15,360)
Salary - Secretary	29,432	29,432	30,452	(1,020)
Supplement/EMS	3,000	3,000	3,000	-
Supplement EMS Elected	4,000	4,000	4,000	-
Part-Time CSO	18,296	18,296	19,350	(1,054)
Co. Supplement Sheriff	5,000	5,000	5,000	-
Overtime Pay	15,000	15,000	15,051	(51)
MHMR Calls	-	-	825	(825)
Cell Phone	600	600	600	-
Payroll Tax - FICA	31,782	31,782	32,834	(1,052)
Medical Insurance	84,041	84,041	69,526	14,515
Retirement	42,293	42,293	45,094	(2,801)
Life Insurance	990	990	737	253
Office Supplies	4,200	4,700	4,535	165
Postal Expenses	250	250	46	204
Operating Supplies	900	900	145	755
Tires and Tubes	6,500	6,500	5,028	1,472
Fuel & Oil	60,000	62,500	87,868	(25,368)
Small Equipment	3,000	3,000	124	2,876
Communications	10,500	10,500	10,871	(371)
Transportation	6,200	6,200	1,104	5,096
Lease Training	3,000	-	-	-
Professional Services	-	-	28,158	(28,158)
Repairs & Maintenance	10,000	10,000	7,247	2,753
Radio Repairs	2,500	2,500	501	1,999
Chile Cook Off Expenses	2,000	2,000	1,622	378
License/Servicing	4,000	4,000	-	4,000
Developing & Prints	400	400	-	400
Leased Equipment	2,590	2,590	1,804	786
Uniforms	4,000	4,000	1,948	2,052
Equipment	3,000	3,000	1,166	1,834
Total County Sheriff Expenditures	697,598	697,598	734,005	(36,407)

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
COUNTY AGENT				
Salary - County Agent	9,761	9,761	9,761	-
Part - Time Secretary	2,000	2,000	1,994	6
Salary Home Agent	6,455	6,455	6,455	-
Payroll Tax - FICA	2,166	2,166	2,109	57
Insurance - Medical	-	-	203	(203)
Car allowance-Agent	6,900	6,900	6,900	-
Car allowance-Home	3,200	3,200	3,200	-
Office Supplies	350	350	292	58
Postal Expense	150	150	73	77
Operating Supplies	600	600	524	76
Repairs & Maintenance	500	100	74	26
Communications	1,500	2,500	3,385	(885)
Transportation/Shows	3,150	2,550	2,550	-
Home Agent Shows/Training	2,000	2,000	1,860	140
Equipment	650	650	873	(223)
Total County Agent Expenditures	39,382	39,382	40,253	(871)
Total Expenditures	4,548,345	4,642,495	4,479,344	163,151
Revenue Over (Under) Expenditures	560,751	466,601	678,163	211,562
Other Sources (Uses):				
Transfers In (Out)	(320,393)	(226,243)	(989,947)	(763,704)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	240,358	240,358	(311,784)	(552,142)
Beginning Fund Balance	2,406,325	2,406,325	2,406,325	-
Fund Balance End of Year	\$ 2,646,683	\$ 2,646,683	\$ 2,094,541	\$ (552,142)

COUNTY OF BREWSTER, TEXAS
ROAD AND BRIDGE - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	ROAD AND BRIDGE (GENERAL FUND)			
	ORIGINAL	FINAL	ACTUAL	VARIANCE
	BUDGET	AMENDED BUDGET		FAVORABLE (UNFAVORABLE)
<u>REVENUE</u>				
Auto registration	\$ 340,000	340,000	248,568	\$ (91,432)
State lateral roads	40,000	40,000	39,073	(927)
Road & Bridge Fees	105,000	105,000	112,548	7,548
Permits	-	-	200	200
Other	-	-	-	-
Total Revenue	485,000	485,000	400,389	(84,611)
<u>EXPENDITURES</u>				
Salaries - Commissioners	79,604	79,604	61,362	18,242
Salaries - Supervisor	43,068	43,068	43,068	-
Salaries - Road Crew	173,772	173,772	170,288	3,484
Part Time Supervisor	3,250	3,250	3,500	(250)
Overtime Hours	4,000	4,000	4,547	(547)
Car Allowance	4,000	4,000	3,678	322
Overtime	4,000	4,000	-	4,000
Payroll Tax - FICA	23,539	23,539	20,824	2,715
Medical Insurance	77,037	77,037	64,283	12,754
Retirement	31,323	31,323	28,837	2,486
Workman's Comp Insurance	15,500	15,500	11,480	4,020
Unemployment Comp Insurance	2,000	2,000	1,828	172
Life Insurance	990	990	738	252
TCDRS Supplemental Insurance	1,276	1,276	1,177	99
Fuel & Oil	60,000	55,000	54,820	180
Office Supplies	500	500	160	340
Repairs & Maintenance Supplies	32,000	23,000	22,838	162
R & M Pena Park	3,000	3,000	1,611	1,389
Road Materials	105,625	131,625	130,919	706
Miscellaneous Supplies	1,000	1,000	1,115	(115)
Miscellaneous Small Equipment	6,000	2,000	1,351	649
CDL Testing	1,500	1,000	508	492
Communications	2,200	2,200	2,361	(161)
FEMA Reimbursement	-	-	8,489	(8,489)
Recycling & Solid Waste	3,500	-	-	-
Continuing Education/Training	5,000	5,000	4,376	624
Utilities	3,000	2,000	2,211	(211)
Tires & Tubes	8,000	8,000	7,650	350
Uniforms	9,000	11,300	11,242	58
Permanent Improvements - Bldgs	2,500	2,200	-	2,200
Capital/Machinery & Vehicles	5,000	-	-	-
Total Expenditures	711,184	711,184	665,261	45,923
Revenue Over (Under) Expenditures	(226,184)	(226,184)	(264,872)	(38,688)

Other Sources:

COUNTY OF BREWSTER, TEXAS
ROAD AND BRIDGE - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2012

	ROAD AND BRIDGE (GENERAL FUND)			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Capital Lease	-	-		-
Transfers In (Out)	-	-	504,834	504,834
Total Other Sources	-	-	504,834	504,834
Revenue and Other Sources Over (Under)				
Expenditures and Other (Uses)	(226,184)	(226,184)	239,962	466,146
Beginning Fund Balance	(174,754)	(174,754)	(174,754)	-
Fund Balance End of Year	\$ (400,938)	(400,938)	65,208	\$ 466,146

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
AS OF DECEMBER 31, 2012

	GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
<u>ASSETS</u>			
Cash in Bank	\$ 535,633	\$ 120,640	\$ 656,273
Government Cash Pool Investments	1,611,310	-	1,611,310
Due From Other Funds	9,088	-	9,088
Other	434	-	434
TOTAL ASSETS	\$ 2,156,465	\$ 120,640	\$ 2,277,105
<u>LIABILITIES</u>			
Accrued liabilities	\$ 27,214	\$ 3,804	\$ 31,018
Deferred revenues	34,710	-	34,710
Due to Other Funds	-	-	-
Payable to Others	-	51,628	51,628
TOTAL LIABILITIES	61,924	55,432	117,356
<u>FUND BALANCES</u>			
Nonspendable	9,522	-	9,522
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	2,085,019	65,208	2,150,227
Total fund balances	2,094,541	65,208	2,159,749
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,156,465	\$ 120,640	\$ 2,277,105

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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<u>REVENUE</u>			
Current Taxes	\$ 1,768,166	\$ -	\$ 1,768,166
Delinquent Taxes	46,988	-	46,988
Penalties and Interest - Taxes	34,123	-	34,123
Tax Suits	17,291	-	17,291
In Lieu of Taxes	1,146,939	-	1,146,939
Licenses and Permits	6,618	-	6,618
Communications Grant	-	-	-
Energy Grant - AARA	20,303	-	20,303
Co Attorney Salary Supplement	-	-	-
Dist Atty Awarded Funds	-	-	-
Overtime Payment Customs	-	-	-
SCAAP Awards	4,700	-	4,700
Fuel Reimb Customs	-	-	-
Grant Reimbursements	-	-	-
TEEX Reimbursements	-	-	-
Resource Officer Payments	-	-	-
Indigent Defense Award Funds	6,704	-	6,704
Election Grants Fed & State	13,709	-	13,709
Refund Election Expense	17,548	-	17,548
Reimb Retiree Insurance	2,622	-	2,622
Reimburse Juror Fees	-	-	-
Drink Permits and Tax	23,123	-	23,123
Law Enfor't Off Edu	-	-	-
Auto Registration	-	248,568	248,568
Gross Weight Fee	-	112,548	112,548
Contract Work	-	-	-
State Lateral Roads	-	39,073	39,073
Permits	-	200	200
Law Enforcement Reimbursements	-	-	-
State Court Costs	252,059	-	252,059
Bail Bond fee	-	-	-
Forest Service Grant	-	-	-
Constitutional EXC Fees	6,255	-	6,255
State Sales Tax	478,133	-	478,133
Other Taxes	-	-	-
Tax Collection Contracts	74,550	-	74,550
Federal Prisoners	629,630	-	629,630
Other Prisoner fees	2,583	-	2,583
7% Hotel/Motel Tax	33,678	-	33,678
5% Restoration court Tourism	-	-	-
Lease Training Fund	-	-	-
Inmate Phone System	25,791	-	25,791
State Salary Supplement	36,263	-	36,263
Fees - Judge	395	-	395
CO Clerk Recs Mgt Supplement	2,000	-	2,000
FEMA Reimbursements	7,054	-	7,054
Park & Wildlife 85% Fine	1,269	-	1,269

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
Fees - Sheriff	46,851	-	46,851
Fees - Administrative	693	-	693
Fees - Attorney	-	-	-
Fees - County Clerk	86,810	-	86,810
Fees - Tax Office	2,190	-	2,190
Fees - District Clerk	27,144	-	27,144
Fees - Inspections	-	-	-
Fees - Trial and jury	263	-	263
Fees - Juvenile	-	-	-
COBRA Reimbursement	-	-	-
Fiscal Payment Tri-Co	4,000	-	4,000
Civil & Small Claims Court	-	-	-
Fines - Justice of the Peace	114,628	-	114,628
City of Alpine - ENS	-	-	-
Tech Fees/JP's	-	-	-
Law Library	6,020	-	6,020
PTD Administrative Fees	39,915	-	39,915
Co Atty Secty Sal supplement	-	-	-
Fines - County Court	25,764	-	25,764
Fines - District Court	8,252	-	8,252
Bond Forfeitures	1,500	-	1,500
Sheriff Forfeitures	-	-	-
Constables	4,225	-	4,225
Deferred Adjudication	13,853	-	13,853
Chapter 19 Funds	1,768	-	1,768
Community Center User's Fees	1,550	-	1,550
Interest	4,795	-	4,795
Insurance Settlements	-	-	-
Tobacco Grant Reimbursement	6,575	-	6,575
Other Misc. Reimbursements	34,830	-	34,830
Estray Fees	2,512	-	2,512
Donations	-	-	-
Emergency Services District	-	-	-
394th District Court	6,159	-	6,159
8th Court of Appeals	405	-	405
C.A.S.I Annual Donation	3,500	-	3,500
MHMR - Deputy Services	17,625	-	17,625
Septic Tank Inspection	13,640	-	13,640
Auction Sales	1,000	-	1,000
Reimbursements Records	46	-	46
Rent/Appraisal District	12,000	-	12,000
Rent/ESD #1	10,500	-	10,500
Total Revenue	\$ 5,157,507	\$ 400,389	\$ 5,557,896

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2012

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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<u>EXPENDITURES</u>			
Salary	\$ 528,584	61,362	\$ 589,946
Salary - Secretary	185,175	-	185,175
Salary - Deputies/Clerks	686,173	-	686,173
Salary - Other	500,585	221,403	721,988
Job Classifications	2,000	-	2,000
Car and Phone Allowances	17,850	3,678	21,528
Payroll Tax - FICA	141,261	20,824	162,085
Insurance - Medical	401,912	64,283	466,195
Retirement	191,012	28,837	219,849
Insurance - Life	3,615	738	4,353
Insurance - Workers' Compensation	38,330	11,480	49,810
Insurance - Unemployment Comp	16,170	1,828	17,998
Insurance - TCDRS Supplemental	7,837	1,177	9,014
Insurance - Other	95,152	-	95,152
State Quarterly Fees	197,504	-	197,504
Parks and Wildlife Fines	1,178	-	1,178
Janitorial Services	4,800	-	4,800
Janitorial Supplies	82	-	82
Janitorial Repairs	1,216	-	1,216
Janitorial Utilities	30,359	-	30,359
Office Supplies	28,885	160	29,045
Maintenance and Repair - Equipment	49,892	86,919	136,811
Operating Supplies	132,469	133,385	265,854
Communications and Postage	99,406	2,361	101,767
Election Expense	20,469	-	20,469
Transportation / Conferences	36,245	4,376	40,621
Published Notices / Juries	4,554	-	4,554
Court Reporter	-	-	-
Visiting Judges	-	-	-
Professional Services	211,747	-	211,747
Utilities	84,228	2,211	86,439
Prisoner Board and Medical	66,898	-	66,898
Appraisal District	87,760	-	87,760
Tri-County Juvenile Probation	34,480	-	34,480
Brewster County ESD # 1	29,000	-	29,000
Groundwater District	18,500	-	18,500
Autopsies	28,950	-	28,950
Advertising & Legal Notices	2,827	-	2,827
Ambulance Service	107,000	-	107,000
Contingency Fund	31	-	31
Dues	23,733	-	23,733
Child Welfare Board	2,500	-	2,500
Alpine Public Library	39,000	-	39,000
Indigent Relief	19,163	-	19,163
Child Advocacy Center	-	-	-
Law Library	7,687	-	7,687
Rentals	1,820	-	1,820

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2012

	GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
In Lieu Taxes	145,548	-	145,548
Family Crisis Center of the Big Bend	3,000	-	3,000
Marathon Fire and Ambulance	2,456	-	2,456
CASA	1,000	-	1,000
MHMR	5,000	-	5,000
County Inspection Fees	12,980	-	12,980
Fire Fighting Services	-	-	-
Redistricting	-	-	-
Recreational Services	9,622	-	9,622
Sunshine House	14,500	-	14,500
Alpine Marathon Cemeteries	3,000	-	3,000
Brewster County Historical	2,200	-	2,200
Uniforms	1,948	11,242	13,190
HAZMAT Disposal	1,872	-	1,872
ESS Program	3,031	-	3,031
FEMA Fire Reimbursement	5,840	8,489	14,329
Other	9,487	508	9,995
Code Red	3,750	-	3,750
Leased Equipment	18,918	-	18,918
Capital Outlay	47,153	-	47,153
Total Expenditures	4,479,344	665,261	5,144,605
Revenue Over (Under) Expenditures	678,163	(264,872)	413,291
Other Sources (Uses):			
Capital Lease	-	-	-
Transfers In (Out)	(989,947)	504,834	(485,113)
	(989,947)	504,834	(485,113)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	(311,784)	239,962	(71,822)
Beginning Fund Balance	2,406,325	(174,754)	2,231,571
Fund Balance End of Year	\$ 2,094,541	\$ 65,208	\$ 2,159,749

Expenditures by Function:			
General Government	\$ 2,079,765	\$ -	\$ 2,079,765
Justice System	592,506	-	592,506
Public Safety	783,048	-	783,048
Corrections and Rehabilitation	781,124	-	781,124
Health and Human Services	242,901	-	242,901
Community and Economic Development	-	-	-
Infrastructure and Environmental Services	-	665,261	665,261
Total Expenditures by Function	\$ 4,479,344	\$ 665,261	\$ 5,144,605

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 2012

	COUNTY JUDGE	COUNTY CLERK	COUNTY VETERANS OFFICER	GOVERNMENTAL ENTITIES	NON-DEPARTMENTAL	NON-DEPT' MTL CONTRACTING AGENCIES	INFORMATION TECHNOLOGY	EMERGENCY MANAGEMENT	COUNTY COURT	DISTRICT COURT	DISTRICT CLERK
Salary	\$ 58,423	\$ 39,091	\$ 6,000	\$ -	\$ -	\$ -	\$ 9,960	\$ 26,478	\$ -	\$ 4,389	\$ 39,091
Salary - Secretary	33,136	-	-	-	-	-	-	-	-	14,180	2,000
Salary - Deputies/ Clerks	28,964	62,978	-	-	-	-	-	-	1,550	19,228	26,189
Salary - Other	-	44,508	-	-	-	-	-	-	-	-	4,550
Job Classifications	-	-	-	-	-	-	-	2,100	-	-	-
Car and Phone Allowances	5,400	-	-	-	-	-	-	-	-	-	-
Payroll Tax - FICA	9,013	9,374	459	-	-	-	762	2,216	116	1,750	-
Insurance - Medical	21,915	24,890	-	-	90,875	-	1,481	-	165	9,343	5,383
Retirement	12,822	12,165	611	-	-	-	1,014	2,960	158	3,401	14,421
Insurance - Life	242	286	-	-	-	-	17	6	2	83	166
Insurance - Workers' Compensation	-	-	-	-	15,560	-	-	-	-	-	-
Insurance - Unemployment Comp	-	-	-	-	16,170	-	-	-	-	-	-
Insurance - TCDRS Supplemental	-	-	-	-	7,837	-	-	-	-	-	-
Insurance - Other	-	-	-	-	94,852	-	-	-	-	-	-
State Quarterly Fees	-	-	-	-	197,504	-	-	-	-	300	-
Parks and Wildlife Fines	-	-	-	-	1,178	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-
Janitorial Supplies	-	-	-	-	-	-	-	-	-	-	-
Janitorial Repairs	-	-	-	-	-	-	-	-	-	-	-
Janitorial Utilities	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	1,519	4,009	388	-	-	-	-	-	-	-	-
Maintenance & Repair - Equipment	-	1,000	-	-	-	-	-	620	-	309	2,786
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-
Communications and Postage	3,267	37,175	597	-	-	-	-	-	-	-	2,072
Election Expense	-	20,469	-	-	-	-	1,046	2,689	-	1,950	5,161
Transportation / Conferences	1,494	5,773	564	-	-	-	-	-	-	-	-
Published Notices / Juries	-	-	-	-	-	-	-	-	360	-	1,253
Court Reporter	-	-	-	-	4,500	-	-	-	-	-	-
Visiting Judges	-	-	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	108,432	-	20,457	-	10,305	41,399	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Prisoner Board and Medical	-	-	-	-	-	-	-	-	-	-	-
Appraisal District	-	-	-	87,760	-	-	-	-	-	-	-
Tri-County Juvenile Probation	-	-	-	34,480	-	-	-	-	-	-	-
Brewster County ESD #1	-	-	-	29,000	-	-	-	-	-	-	-
Groundwater District	-	-	-	18,500	-	-	-	-	-	-	-
Autopsies	-	-	-	-	28,950	-	-	-	-	-	-
Advertising & Legal Notices	-	-	-	-	2,827	-	-	-	-	-	-
Ambulance Service	-	-	-	-	-	-	-	107,000	-	-	-
Contingency Fund	-	-	-	-	31	-	-	-	-	-	-
Dues	-	-	-	-	22,670	-	-	-	-	1,063	-
Child Welfare Board	-	-	-	-	-	2,500	-	-	-	-	-
Alpine Public Library	-	-	-	-	-	39,000	-	-	-	-	-
Indigent Relief	-	-	-	-	19,163	-	-	-	-	-	-
Child Advocacy Center	-	-	-	-	-	-	-	-	-	-	-
Law Library	-	-	-	-	-	-	-	-	5,399	2,288	-
Rentals	-	-	-	-	-	-	-	-	-	-	-
In Lieu Taxes	-	-	-	-	145,548	-	-	-	-	-	-
Family Crisis Center of the Big Bend	-	-	-	-	-	3,000	-	-	-	-	-
Marathon Fire and Ambulance	-	-	-	-	-	-	-	2,456	-	-	-
CASA	-	-	-	-	-	1,000	-	-	-	-	-
MHMR	-	-	-	-	-	5,000	-	-	-	-	-
County Inspection Fees	-	-	-	-	12,980	-	-	-	-	-	-
Fire Fighting Services	-	-	-	-	-	-	-	-	-	-	-
Redistricting	-	-	-	-	-	-	-	-	-	-	-
Recreational Services	-	-	-	-	8,000	-	-	-	-	-	-
Sunshine House	-	-	-	-	-	14,500	-	-	-	-	-
Alpine Marathon Cemeteries	-	-	-	-	-	3,000	-	-	-	-	-
Brewster County Historical	-	-	-	-	2,200	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-	-	-
HAZMAT Disposal	-	-	-	-	-	-	-	1,872	-	-	-
ESS Program	-	3,031	-	-	-	-	-	-	-	-	-
FEMA Fire Reimbursement	-	-	-	-	-	-	-	5,840	-	-	-
Other	-	-	-	-	2,891	-	65	120	-	-	-
Code Red	-	-	-	-	-	-	-	3,750	-	-	-
Leased Equipment	-	3,562	-	-	-	-	-	-	-	-	-
Capital Outlay	1,428	-	-	-	-	-	-	1,120	-	517	100
Total Expenditures	177,623	268,311	8,619	169,740	782,168	68,000	34,802	159,227	18,055	103,054	110,484
Other Uses	-	-	-	-	(989,947)	-	-	-	-	-	-
Total Expenditures and Other Uses	\$ 177,623	\$ 268,311	\$ 8,619	\$ 169,740	\$ 1,772,115	\$ 68,000	\$ 34,802	\$ 159,227	\$ 18,055	\$ 103,054	\$ 110,484
Expenditures by Function:											
General Government	\$ 177,623	\$ 268,311	\$ -	\$ 169,740	\$ 782,168	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-	18,055	103,054	110,484
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	8,619	-	-	-	34,802	159,227	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-	-	-	-
Total expenditures by function	\$ 177,623	\$ 268,311	\$ 8,619	\$ 169,740	\$ 782,168	\$ 68,000	\$ 34,802	\$ 159,227	\$ 18,055	\$ 103,054	\$ 110,484

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 2012

	JUSTICE OF THE PEACE ALPINE	JUSTICE OF THE PEACE TERLINGUA	JUSTICE OF THE PEACE MARATHON	DISTRICT ATTORNEY	HOT CHECK FUND	COUNTY ATTORNEY	COUNTY TREASURER	COUNTY TAX OFFICE	JANITORIAL SERVICES	COUNTY COURT- HOUSE	COMMUNITY FACILITIES
Salary	\$ 36,076	\$ 18,270	\$ 25,727	\$ 8,000	\$ -	\$ 39,091	\$ 48,091	\$ 40,291	\$ -	\$ 32,241	\$ -
Salary - Secretary	28,539	-	-	-	4,800	28,830	23,249	-	-	-	-
Salary - Deputies/ Clerks	-	-	-	-	-	-	16,751	-	-	-	-
Salary - Other	-	-	-	-	-	-	-	-	-	-	-
Job Classifications	-	-	-	-	-	57,129	44,210	110,983	-	13,997	-
Car and Phone Allowances	-	-	-	-	-	-	-	-	-	2,000	-
Payroll Tax - FICA	4,747	1,398	1,916	612	359	9,463	9,483	10,952	-	-	-
Insurance - Medical	14,421	7,210	7,210	-	-	14,099	24,112	36,051	-	3,316	-
Retirement	6,578	1,860	2,619	-	489	12,730	15,201	15,400	-	7,707	-
Insurance - Life	166	83	83	-	11	237	263	414	-	88	-
Insurance - Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-
Insurance - Unemployment Comp	-	-	-	-	-	-	-	-	-	-	-
Insurance - TCDRS Supplemental	-	-	-	-	-	-	-	-	-	-	-
Insurance - Other	-	-	-	-	-	-	-	-	-	-	-
State Quarterly Fees	-	-	-	-	-	-	-	-	-	-	-
Parks and Wildlife Fines	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-
Janitorial Supplies	-	-	-	-	-	-	-	-	4,800	-	-
Janitorial Repairs	-	-	-	-	-	-	-	-	82	-	-
Janitorial Utilities	-	-	-	-	-	-	-	-	1,216	-	-
Office Supplies	-	-	-	-	-	-	-	-	30,359	-	-
Maintenance & Repair - Equipment	1,311	130	249	-	-	1,654	3,315	3,774	-	-	-
Operating Supplies	176	-	-	-	-	127	3,100	8,726	-	9,401	4,094
Communications and Postage	1,971	665	1,808	-	-	-	-	2,017	-	6,155	-
Election Expense	-	-	-	-	-	4,502	2,956	15,476	-	-	-
Transportation / Conferences	3,182	870	1,189	1,323	-	1,173	3,714	1,134	-	743	-
Published Notices / Junes	-	-	-	-	-	-	-	54	-	-	-
Court Reporter	-	-	-	-	-	-	-	-	-	-	-
Visiting Judges	-	-	-	-	-	-	-	-	-	-	-
Professional Services	274	-	-	407	-	-	3	2,312	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Prisoner Board and Medical	-	-	-	-	-	-	-	-	-	33,223	13,353
Appraisal District	-	-	-	-	-	-	-	-	-	-	-
Tri-County Juvenile Probation	-	-	-	-	-	-	-	-	-	-	-
Brewster County ESD #1	-	-	-	-	-	-	-	-	-	-	-
Groundwater District	-	-	-	-	-	-	-	-	-	-	-
Autopsies	-	-	-	-	-	-	-	-	-	-	-
Advertising & Legal Notices	-	-	-	-	-	-	-	-	-	-	-
Ambulance Service	-	-	-	-	-	-	-	-	-	-	-
Contingency Fund	-	-	-	-	-	-	-	-	-	-	-
Dues	-	-	-	-	-	-	-	-	-	-	-
Child Welfare Board	-	-	-	-	-	-	-	-	-	-	-
Alpine Public Library	-	-	-	-	-	-	-	-	-	-	-
Indigent Relief	-	-	-	-	-	-	-	-	-	-	-
Child Advocacy Center	-	-	-	-	-	-	-	-	-	-	-
Law Library	-	-	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	1,820	-	-	-
In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-
Family Crisis Center of the Big Bend	-	-	-	-	-	-	-	-	-	-	-
Marathon Fire and Ambulance	-	-	-	-	-	-	-	-	-	-	-
CASA	-	-	-	-	-	-	-	-	-	-	-
MHMR	-	-	-	-	-	-	-	-	-	-	-
County Inspection Fees	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting Services	-	-	-	-	-	-	-	-	-	-	-
Redistricting	-	-	-	-	-	-	-	-	-	-	-
Recreational Services	-	-	-	-	-	-	-	-	-	-	-
Sunshine House	-	-	-	-	-	-	-	-	-	-	-
Alpine Marathon Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Brewster County Historical	-	-	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-	-	-
HAZMAT Disposal	-	-	-	-	-	-	-	-	-	-	-
ESS Program	-	-	-	-	-	-	-	-	-	-	-
FEMA Fire Reimbursement	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	4,277	-	-	-	-	-	-	-
Code Red	-	-	-	-	-	-	-	-	-	-	-
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	106	110	2,656	-	-	273	4,103	-	13,552	-
										20,922	
Total Expenditures	97,441	30,592	40,911	17,275	5,659	169,035	194,721	253,507	36,457	148,248	17,447
Other Uses	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$ 97,441	\$ 30,592	\$ 40,911	\$ 17,275	\$ 5,659	\$ 169,035	\$ 194,721	\$ 253,507	\$ 36,457	\$ 148,248	\$ 17,447
Expenditures by Function:											
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,721	\$ 253,507	\$ -	\$ 148,248	\$ 17,447
Justice System	97,441	30,592	40,911	17,275	5,659	169,035	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	36,457	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-	-	-	-
Total expenditures by function	\$ 97,441	\$ 30,592	\$ 40,911	\$ 17,275	\$ 5,659	\$ 169,035	\$ 194,721	\$ 253,507	\$ 36,457	\$ 148,248	\$ 17,447

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 2012

	COUNTY JAIL	COUNTY CONSTABLES PREC #1	COUNTY SHERIFF	COUNTY AGENT	TOTAL COMBINED
Salary	\$ 38,109	\$ 10,404	\$ 39,091	\$ 9,761	\$ 528,584
Salary - Secretary	17,995	-	30,452	1,994	185,175
Salary - Deputies/ Clerks	217,033	-	313,480	-	686,173
Salary - Other	166,629	-	50,024	6,455	500,585
Job Classifications	-	-	-	-	2,000
Car and Phone Allowances	-	-	600	10,100	17,850
Payroll Tax - FICA	33,099	796	32,834	2,109	141,261
Insurance - Medical	58,283	-	69,526	203	401,912
Retirement	44,636	1,059	45,094	-	191,012
Insurance - Life	648	83	737	-	3,615
Insurance - Workers' Compensation	22,770	-	-	-	38,330
Insurance - Unemployment Comp	-	-	-	-	16,170
Insurance - TCDRS Supplemental	-	-	-	-	7,837
Insurance - Other	-	-	-	-	95,152
State Quarterly Fees	-	-	-	-	197,504
Parks and Wildlife Fines	-	-	-	-	1,178
Janitorial Services	-	-	-	-	4,800
Janitorial Supplies	-	-	-	-	82
Janitorial Repairs	-	-	-	-	1,216
Janitorial Utilities	-	-	-	-	30,359
Office Supplies	3,994	-	4,535	292	28,885
Maintenance & Repair - Equipment	15,622	-	7,748	74	49,892
Operating Supplies	28,116	244	93,165	524	132,469
Communications and Postage	5,768	-	10,917	3,458	99,406
Election Expense	-	-	-	-	20,469
Transportation / Conferences	7,959	-	1,104	4,410	36,245
Published Notices / Juries	-	-	-	-	4,554
Court Reporter	-	-	-	-	-
Visiting Judges	-	-	-	-	-
Professional Services	-	-	20,158	-	211,747
Utilities	37,652	-	-	-	84,228
Prisoner Board and Medical	66,898	-	-	-	66,898
Appraisal District	-	-	-	-	87,760
Tri-County Juvenile Probation	-	-	-	-	34,480
Brewster County ESD #1	-	-	-	-	29,000
Groundwater District	-	-	-	-	18,500
Autopsies	-	-	-	-	28,950
Advertising & Legal Notices	-	-	-	-	2,827
Ambulance Service	-	-	-	-	107,000
Contingency Fund	-	-	-	-	31
Dues	-	-	-	-	23,733
Child Welfare Board	-	-	-	-	2,500
Alpine Public Library	-	-	-	-	39,000
Indigent Relief	-	-	-	-	19,163
Child Advocacy Center	-	-	-	-	-
Law Library	-	-	-	-	7,687
Rentals	-	-	-	-	1,820
In Lieu Taxes	-	-	-	-	145,548
Family Crisis Center of the Big Bend	-	-	-	-	3,000
Marathon Fire and Ambulance	-	-	-	-	2,456
CASA	-	-	-	-	1,000
MHMR	-	-	-	-	5,000
County Inspection Fees	-	-	-	-	12,980
Fire Fighting Services	-	-	-	-	-
Redistricting	-	-	-	-	-
Recreational Services	-	-	1,622	-	9,622
Sunshine House	-	-	-	-	14,500
Alpine Marathon Cemeteries	-	-	-	-	3,000
Brewster County Historical	-	-	-	-	2,200
Uniforms	-	-	1,948	-	1,948
HAZMAT Disposal	-	-	-	-	1,872
ESS Program	-	-	-	-	3,031
FEMA Fire Reimbursement	-	-	-	-	5,840
Other	2,134	-	-	-	9,487
Code Red	-	-	-	-	3,750
Leased Equipment	-	-	1,804	-	18,918
Capital Outlay	13,779	-	1,166	873	47,153
Total Expenditures	781,124	12,586	734,005	40,253	4,479,344
Other Uses	-	-	-	-	(989,947)
Total Expenditures and Other Uses	\$ 781,124	\$ 12,586	\$ 734,005	\$ 40,253	\$ 5,469,291
Expenditures by Function:					
General Government	\$ -	\$ -	\$ -	\$ -	\$ 2,079,765
Justice System	-	-	-	-	592,506
Public Safety	-	12,586	734,005	-	783,048
Corrections and Rehabilitation	781,124	-	-	-	781,124
Health and Human Services	-	-	-	40,253	242,901
Community and Economic Development	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-
Total expenditures by function	\$ 781,124	\$ 12,586	\$ 734,005	\$ 40,253	\$ 4,479,344

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
 MODIFIED CASH BASIS
COMPONENT UNITS
 AS OF DECEMBER 31, 2012

<u>ASSETS</u>	Tri-County Juvenile Probation	Groundwater Conservation District	Combined Component Units
Cash in Bank	\$ 42,069	\$ 5,072	\$ 47,141
Texpool Funds	-	-	-
Due From Other Funds	-	-	-
Capital assets net of accumulated depreciation	-	-	-
Sales tax receivable	-	-	-
Grant funds receivable	-	-	-
Accounts receivable	10,891	-	10,891
Other	-	-	-
TOTAL ASSETS	<u>\$ 52,960</u>	<u>\$ 5,072</u>	<u>\$ 58,032</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	25,842	-	25,842
Other	-	-	-
Deferred revenues	-	-	-
Due to Other Funds	-	-	-
Payable to Others	-	-	-
TOTAL LIABILITIES	<u>25,842</u>	<u>-</u>	<u>25,842</u>
<u>FUND BALANCES</u>			
Reserved for:			
Designated by Commissioner's Court	-	-	-
Debt service	-	-	-
Unreserved	-	-	-
Unreserved, reported in non major:			
Restricted	27,118	5,072	32,190
Capital projects funds	-	-	-
Total fund balances	<u>27,118</u>	<u>5,072</u>	<u>32,190</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 52,960</u>	<u>\$ 5,072</u>	<u>\$ 58,032</u>

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUES AND EXPENSITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
COMPONENT UNITS
 YEAR ENDED DECEMBER 31, 2012

FUNCTIONS/PROGRAMS	Tri- County Juvenile <u>Probation</u>	Groundwater Conservation <u>District</u>	Combined <u>Total</u>
REVENUES:			
Property tax	\$ -	-	\$ -
Sales and hotel tax	-	-	-
License & Permits	-	-	-
Fines and Fees	-	-	-
Public service fees	-	1,700	1,700
Grant revenues and intergovernmental	284,367	18,500	302,867
Charges for services	-	-	-
Investment income	55	-	55
Donations and contributions	-	-	-
Other	-	-	-
Total revenues	284,422	20,200	304,622
EXPENDITURES:			
Current:			
General Government	-	-	-
Justice System	-	-	-
Public Safety	-	-	-
Corrections and Rehabilitation	276,970	-	276,970
Health and Human Services	-	-	-
Community and Economic Development	-	-	-
Infrastructure and Environmental Services	-	15,343	15,343
Debt Service	-	-	-
Principal	-	-	-
Debt Issuance Costs	-	-	-
Interest and other charges	-	-	-
Total expenditures	276,970	15,343	292,313
Excess (deficiency) of revenues over expenditures	7,452	4,857	12,309
OTHER FINANCING SOURCES (USES)			
Loan proceeds	-	-	-
Transfers	-	-	-
Transfers	-	-	-
Total other financing sources	-	-	-
Net change in fund balances	7,452	4,857	12,309
Fund Balance beginning of year as reported	19,666	215	19,881
Fund balance - end of year	\$ 27,118	5,072	\$ 32,190

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUND
AS OF DECEMBER 31, 2012

	12	13	15	16	17	18	20	21	26	27
	Records Management	Emergency Management	Marathon EMS	LEOSE Training Fund 16	Linebacker Fund 17	Homeland Security	Lonestar Fund 20	HIDTA Fund 21	Sheriff Seized Property	Sheriff Abandoned Vehicles
Cash in Bank	\$ 49,471	\$ 4,000	\$ 72	\$ 11,120	\$ -	\$ -	\$ (729)	\$ (11,735)	\$ 69,516	\$ 14,895
Cash - State Pool	-	-	-	-	-	-	-	-	-	-
Grants Receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 49,471	\$ 4,000	\$ 72	\$ 11,120	\$ -	\$ -	\$ (729)	\$ (11,735)	\$ 69,516	\$ 14,895
LIABILITIES										
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	2,006	-	-
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,006	\$ -	\$ -
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	49,471	4,000	72	11,120	-	-	-	-	69,516	14,895
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(729)	(13,741)	-	-
Total Fund Balance	\$ 49,471	\$ 4,000	\$ 72	\$ 11,120	\$ -	\$ -	\$ (729)	\$ (13,741)	\$ 69,516	\$ 14,895
Total Liabilities and Fund Balance	\$ 49,471	\$ 4,000	\$ 72	\$ 11,120	\$ -	\$ -	\$ (729)	\$ (11,735)	\$ 69,516	\$ 14,895

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUND
AS OF DECEMBER 31, 2012

	29	30	31	32	34	36	37	38	41	44
	JAG 1979705 Fund 29	County Attorney Special	JP Technology Fund	Courthouse Preservation	TX Dot Colonia Program	Fire Truck Fund	Operation Stonegarden Fund 37	JAG Fund 38	Operation Lonestar	Clerk Tec Fund 44
ASSETS										
Cash in Bank	\$ -	\$ 1,819	\$ 5,433	\$ 2,480	\$ 53	\$ 4,573	\$ -	\$ -	\$ -	\$ 375
Cash - State Pool	-	-	-	126,193	-	-	-	-	-	-
Grants Receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	(555)	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ -	\$ 1,819	\$ 5,433	\$ 128,673	\$ 53	\$ 4,573	\$ (555)	\$ -	\$ -	\$ 375
LIABILITIES										
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll liabilities	17	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	17	-	-	-	-	-	-	-	-	-
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	1,819	5,433	-	53	4,573	-	-	-	375
Committed	-	-	-	128,673	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(17)	-	-	-	-	-	(555)	-	-	-
Total Fund Balance	(17)	1,819	5,433	128,673	53	4,573	(555)	-	-	375
Total Liabilities and Fund Balance	\$ -	\$ 1,819	\$ 5,433	\$ 128,673	\$ 53	\$ 4,573	\$ (555)	\$ -	\$ -	\$ 375

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUND
AS OF DECEMBER 31, 2012

	46	47	48	57	58	59	76	89	
		2009	2011	Block	Block	Block	Inmate		
	HIDTA	LONESTAR	HIDTA	Grant	Grant	Grant	Commissary	Tourism	Total
	Fund 46	Fund 47	Fund 47	729-081	729-025	711-060	Fund	Council	Combined
ASSETS									
Cash in Bank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,970	\$ 280,685	\$ 436,998
Cash - State Pool	-	-	-	-	-	-	-	150,351	276,544
Grants Receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	(555)
Accounts receivable	-	-	-	-	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,970	\$ 431,036	\$ 712,987
LIABILITIES									
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	-	-
Accrued payroll liabilities	-	-	-	-	-	-	-	-	2,023
Deferred revenue	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	2,023
FUND BALANCE									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	4,970	431,036	597,333
Committed	-	-	-	-	-	-	-	-	128,673
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(15,042)
Total Fund Balance	-	-	-	-	-	-	\$ 4,970	\$ 431,036	\$ 710,964
Total Liabilities and Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,970	\$ 431,036	\$ 712,987

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND EXPENDITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2012

	Records Manage- ment	Emergency Manage- ment	Marathon EMS	LEOSE Training	Linebacker	Homeland Security	Lonestar Fund 20
<u>REVENUE</u>							
Local and State	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	27,412	223,010	2,419
Seizures and sales	-	-	-	-	-	-	-
Commissary sales	-	-	-	-	-	-	-
Hotel Motel Tax	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fees	44,933	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	44,933	2,000	-	-	27,412	223,010	2,419
<u>EXPENDITURES</u>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Local:							
Law enforcement expenses	-	-	-	-	-	-	-
Salary - administrator	-	-	-	-	10,519	-	-
Salary - officers	-	-	-	-	-	-	-
Salary - secretary	2,000	-	-	-	-	-	-
FICA	-	-	-	-	798	-	-
Contract services	11,050	-	-	-	-	-	177
Medical and life Insurance	-	-	-	-	1,534	-	-
Retirement	-	-	-	-	-	-	-
Workers' compensation	-	-	-	-	1,071	-	-
Unemployment	-	-	-	-	-	-	-
Vehicle expense	-	-	-	-	-	-	-
Advertising and promotion	-	-	-	-	-	-	-
Office supplies	-	-	-	993	-	-	-
Operating supplies	4,568	-	-	-	4,719	-	226
Training	-	-	-	1,119	-	-	474
Repair and maintenance	-	-	-	-	-	-	-
Professional services	26,150	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	5,095	-	-	-	-	223,010	-
Total Expenditures	48,863	-	-	2,112	18,641	223,010	877
Revenue Over (Under) Expenditures	(3,930)	2,000	-	(2,112)	8,771	-	1,542
Other source loan proceeds	-	-	-	-	-	-	-
Transfer from (to) other funds	-	-	-	-	(8,261)	(2,804)	(2,271)
Revenue Over (Under) Expenditures and Transfers	(3,930)	2,000	-	(2,112)	510	(2,804)	(729)
Beginning fund balance	53,401	2,000	72	13,232	(510)	2,804	-
Fund Balance End of Year	\$ 49,471	\$ 4,000	\$ 72	\$ 11,120	\$ -	\$ -	\$ (729)
Expenses by type							
General government	\$ 48,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	2,112	18,641	223,010	877
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total expenditures by function	\$ 48,863	\$ -	\$ -	\$ 2,112	\$ 18,641	\$ 223,010	\$ 877

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND EXPENDITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2012

	HIDTA Fund 21	Sheriff Awarded Account	Sheriff Abandoned Vehicles	JAG 1979705 Fund 29	County Attorney Special	JP TECHNOLOGY Fund
<u>REVENUE</u>						
Local and State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	63,875	-	-	99,402	-	-
Seizures and sales	-	28,065	14,165	-	-	-
Commissary sales	-	-	-	-	-	-
Hotel Motel Tax	-	-	-	-	-	-
Interest	-	-	-	-	3	-
Fees	-	-	7,833	-	1,646	8,323
Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	63,875	28,065	21,998	99,402	1,649	8,323
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Local:						
Law enforcement expenses	52,273	-	-	162	-	-
Salary - administrator	-	-	-	-	-	-
Salary - officers	-	-	-	42,840	-	-
Salary - secretary	-	-	-	2,531	-	-
FICA	3,977	-	-	3,203	-	-
Contract services	-	-	-	-	-	-
Medical and life Insurance	9,459	-	-	8,889	-	-
Retirement	5,344	-	-	4,623	-	-
Workers' compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Vehicle expense	-	-	-	-	-	-
Advertising and promotion	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	700	9,076	682	-	-	-
Training	-	-	-	-	-	4,082
Repair and maintenance	2,541	-	6,781	-	-	-
Professional services	-	-	-	-	-	6,850
Utilities	-	-	-	-	-	-
Rent	5,100	-	-	-	-	-
Other	-	-	-	-	967	-
Capital Outlay	-	48,052	-	24,802	-	-
Total Expenditures	79,394	57,128	7,463	87,050	967	10,932
Revenue Over (Under) Expenditures	(15,519)	(29,063)	14,535	12,352	682	(2,609)
Other source loan proceeds	-	-	-	-	-	-
Transfer from (to) other funds	1,778	-	-	814	-	-
Revenue Over (Under) Expenditures and Transfers	(13,741)	(29,063)	14,535	13,166	682	(2,609)
Beginning fund balance	-	98,579	360	(13,183)	1,137	8,042
Fund Balance End of Year	\$ (13,741)	\$ 69,516	\$ 14,895	\$ (17)	\$ 1,819	\$ 5,433
Expenses by type						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,932
Justice System	-	-	-	-	967	-
Public Safety	79,394	57,128	7,463	87,050	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
Total expenditures by function	\$ 79,394	\$ 57,128	\$ 7,463	\$ 87,050	\$ 967	\$ 10,932

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND EXPENDITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2012

	Courtthouse Preservation	TX Dot Colonia Program	Fire Truck Fund	Operation Stonegarden Fund 37	JAG Fund 38	Operation Lonestar
<u>REVENUE</u>						
Local and State	\$ -	\$ 501,583	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	1,150,728	-	5,000
Seizures and sales	-	-	-	-	-	-
Commissary sales	-	-	-	-	-	-
Hotel Motel Tax	-	-	-	-	-	-
Interest	139	-	-	-	-	-
Fees	-	-	-	-	-	-
Donations	-	-	3,882	-	-	-
Other	-	-	-	-	-	-
Total Revenue	139	501,583	3,882	1,150,728	-	5,000
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	7,350	-	-	-	-
Engineering/Consulting	-	5,957	-	-	-	-
Construction	-	488,278	-	-	-	-
Local:						
Law enforcement expenses	-	-	-	-	-	-
Salary - administrator	-	-	-	-	-	-
Salary - officers	-	-	-	45,769	-	4,993
Salary - secretary	-	-	-	-	-	-
FICA	-	-	-	3,456	-	371
Contract services	-	-	-	-	-	-
Medical and life Insurance	-	-	-	3,354	-	551
Retirement	-	-	-	4,659	-	517
Workers' compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Vehicle expense	-	-	-	-	-	-
Advertising and promotion	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	271
Training	-	-	-	-	-	-
Repair and maintenance	-	-	-	-	-	-
Professional services	-	-	-	-	-	59
Utilities	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	112,532	-	-	927,704	-	-
Total Expenditures	112,532	501,585	-	984,942	-	6,762
Revenue Over (Under) Expenditures	(112,393)	(2)	3,882	165,786	-	(1,762)
Other source loan proceeds	-	-	-	-	-	-
Transfer from (to) other funds	241,066	-	-	1,131	51	1,762
Revenue Over (Under) Expenditures and Transfers	128,673	(2)	3,882	166,917	51	-
Beginning fund balance	-	55	691	(167,472)	(51)	-
Fund Balance End of Year	\$ 128,673	\$ 53	\$ 4,573	\$ (555)	\$ -	\$ -
<u>Expenses by type</u>						
General government	\$ 99,888	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	984,942	-	6,762
Corrections and Rehabilitation	12,644	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	501,585	-	-	-	-
Total expenditures by function	\$ 112,532	\$ 501,585	\$ -	\$ 984,942	\$ -	\$ 6,762

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND EXPENDITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2012

	Clerk Tec Fund 44	HIDTA Fund 46	2009 LONESTAR Fund 47	HIDTA Fund 48	Block Grant 729-081	Block Grant 729-025	Block Grant 711-060
<u>REVENUE</u>							
Local and State	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Federal	-	-	2,012	156,403	2,970	217,200	40,125
Seizures and sales	-	-	-	-	-	-	-
Commissary sales	-	-	-	-	-	-	-
Hotel Motel Tax	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fees	159	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	159	-	2,012	156,403	2,970	217,200	40,125
<u>EXPENDITURES</u>							
Federal/State:							
Administration	-	-	-	-	2,970	6,600	20,150
Engineering/Consulting	-	-	-	-	-	-	19,975
Construction	-	-	-	-	-	210,600	-
Local:							
Law enforcement expenses	-	-	-	-	-	-	-
Salary - administrator	-	-	-	-	-	-	-
Salary - officers	-	-	-	77,251	-	-	-
Salary - secretary	-	-	-	-	-	-	-
FICA	-	-	-	5,838	-	-	-
Contract services	-	-	-	-	-	-	-
Medical and life Insurance	-	-	-	12,963	-	-	-
Retirement	-	-	-	7,841	-	-	-
Workers' compensation	-	-	-	-	-	-	-
Unemployment	-	-	-	783	-	-	-
Vehicle expense	-	-	-	6,898	-	-	-
Advertising and promotion	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Operating supplies	-	-	160	-	-	-	-
Training	-	-	-	-	-	-	-
Repair and maintenance	-	-	-	374	-	-	-
Professional services	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Rent	-	-	-	13,600	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	1,800	-	-	-	-
Total Expenditures	-	-	1,960	125,548	2,970	217,200	40,125
Revenue Over (Under) Expenditures	159	-	52	30,855	-	-	-
Other source loan proceeds	-	-	-	-	-	-	-
Transfer from (to) other funds	-	32	(867)	(30,180)	-	-	-
Revenue Over (Under) Expenditures and Transfers	159	32	(815)	675	-	-	-
Beginning fund balance	216	(32)	815	(675)	-	-	-
Fund Balance End of Year	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses by type							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	1,960	125,548	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	2,970	217,200	40,125
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total expenditures by function	\$ -	\$ -	\$ 1,960	\$ 125,548	\$ 2,970	\$ 217,200	\$ 40,125

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND EXPENDITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2012

Inmate			
Commissary	Tourism	Total	
Fund	Council	Combined	

REVENUE

Local and State	\$ -	\$ -	\$ 503,583
Federal	-	-	1,990,556
Seizures and sales	-	-	42,230
Commissary sales	8,425	-	8,425
Hotel Motel Tax	-	547,931	547,931
Interest	-	-	142
Fees	-	-	62,894
Donations	-	-	3,882
Other	-	-	-
Total Revenue	8,425	547,931	3,159,643

EXPENDITURES

Federal/State:			
Administration	-	-	37,070
Engineering/Consulting	-	-	25,932
Construction	-	-	698,878
Local:			
Law enforcement expenses	-	-	52,435
Salary - administrator	-	-	10,519
Salary - officers	-	-	170,853
Salary - secretary	-	-	4,531
FICA	-	-	17,643
Contract services	-	-	11,227
Medical and life Insurance	-	-	36,750
Retirement	-	-	22,984
Workers' compensation	-	-	1,071
Unemployment	-	-	783
Vehicle expense	-	-	6,898
Advertising and promotion	-	513,235	513,235
Office supplies	-	-	993
Operating supplies	9,168	-	29,570
Training	-	-	5,675
Repair and maintenance	-	-	9,696
Professional services	-	-	33,059
Utilities	-	-	-
Rent	-	-	18,700
Other	-	-	967
Capital Outlay	-	-	1,342,995
Total Expenditures	9,168	513,235	3,052,464
Revenue Over (Under) Expenditures	(743)	34,696	107,179
Other source loan proceeds			-
Transfer from (to) other funds	-	(55,138)	147,113
Revenue Over (Under) Expenditures and Transfers	(743)	(20,442)	254,292

Beginning fund balance	5,713	451,478	456,672
Fund Balance End of Year	\$ 4,970	\$ 431,036	\$ 710,964

Expenses by type			
General government	\$ -	\$ -	\$ 159,683
Justice System	-	-	967
Public Safety	-	-	1,594,887
Corrections and Rehabilitation	9,168	-	21,812
Health and Human Services	-	-	-
Community and Economic Development	-	513,235	773,530
Infrastructure and Environmental Services	-	-	501,585
Total expenditures by function	\$ 9,168	\$ 513,235	\$ 3,052,464

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS AND
LIABILITIES AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
 AS OF DECEMBER 31, 2012

	HISTORICAL COMMISSION	COUNTY ATTORNEY	DISTRICT CLERK BONDS	DISTRICT CLERK OTHER	COUNTY CLERK - BONDS	DISTRICT CLERK - C/S	INMATE TRUST FUND	TOTAL COMBINED
ASSETS								
Cash in Bank	\$ 5,523	3,008	60,641	17,600	3,050	10,014	30,363	\$ 130,199
Cash - Money Market	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Assets	\$ 5,523	3,008	60,641	17,600	3,050	10,014	30,363	\$ 130,199
LIABILITIES								
Due to General Fund	\$ -	-	-	-	-	-	-	\$ -
Payable to Others	-	3,008	60,641	17,600	3,050	10,014	30,363	124,676
Total Liabilities	-	3,008	60,641	17,600	3,050	10,014	30,363	124,676
FUND BALANCE								
Restricted Fund Balance	5,523	-	-	-	-	-	-	5,523
Total Fund Balance	5,523	-	-	-	-	-	-	5,523
Total Liabilities and Fund Balance	\$ 5,523	3,008	60,641	17,600	3,050	10,014	30,363	\$ 130,199

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS AND
LIABILITIES AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
AS OF DECEMBER 31, 2012

	HISTORICAL COMMISSION	COUNTY ATTORNEY	DISTRICT CLERK BONDS	DISTRICT CLERK BONDS	COUNTY CLERK	DISTRICT CLERK	INMATE TRUST FUND	TOTAL COMBINED
REVENUE								
Fees and Hot Checks	\$ -	-	-	-	-	-	-	\$ -
Interest	9	-	-	-	-	-	-	9
Donations	3,325	-	-	-	-	-	-	3,325
Other Revenue	0	-	-	-	-	-	-	-
Total Revenue	3,334	-	-	-	-	-	-	3,334
EXPENDITURES								
Law Enforcement	-	-	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-
Furnished Transportation	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Reimbursements and Fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	-
Miscellaneous	5,209	-	-	-	-	-	-	5,209
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	5,209	-	-	-	-	-	-	5,209
Revenue Over (Under) Expenditures Before Transfers	(1,875)	-	-	-	-	-	-	(1,875)
Transfers	2,200	-	-	-	-	-	-	2,200
Revenue over (Under) Expenditures	325	-	-	-	-	-	-	325
Fund Balance Beginning of Year	5,198	-	-	-	-	-	-	5,198
Fund Balance End of Year	\$ 5,523	-	-	-	-	-	-	\$ 5,523

STATE AND FEDERAL FINANCIAL ASSISTANCE SECTION

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
WATER FACILITIES IMPROVEMENTS - MODIFIED CASH BASIS
 YEAR ENDED DECEMBER 31, 2012

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
 PASS THROUGH GRANTOR: DEPARTMENT OF AGRICULTURE
 COMMUNITY DEVELOPMENT BLOCK GRANT
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 711-060
 CONTRACT PERIOD: 10/1/11 TO 9/30/13

REVENUE

	BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State	\$291,368	\$ -	\$40,125	\$ -	\$40,125	(\$251,243)
Local: Brewster County	11,700	-	-	-	-	(11,700)
Total Revenue	303,068	-	40,125	-	40,125	(262,943)

EXPENDITURES

Federal/State:						
Administration	31,000	-	20,150	-	20,150	10,850
Water Facilities	236,868	-	-	-	-	236,868
Engineering	23,500	-	19,975	-	19,975	3,525
Local:						
Administration	-	-	-	-	-	-
Water Facilities	11,700	-	-	-	-	11,700
Engineering	-	-	-	-	-	-
Total Expenditures	303,068	-	40,125	-	40,125	262,943
Excess Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
WATER FACILITIES IMPROVEMENTS - MODIFIED CASH BASIS
 YEAR ENDED DECEMBER 31, 2012

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
 PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF AGRICULTURE
 COMMUNITY DEVELOPMENT BLOCK GRANT
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 729-081
 CONTRACT PERIOD: 9/30/09 TO 03/28/12

	FEDERAL/STATE					
	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State	\$ 325,401	\$ 318,942	\$ 2,970	\$ -	\$ 321,912	\$ (3,489)
Local: Brewster County	11,743	-	-	-	-	(11,743)
Total Revenue	337,144	318,942	2,970	-	321,912	(15,232)

REVENUE

EXPENDITURES

Federal/State:						
Administration	34,900	28,440	2,970	-	31,410	3,490
Street Improvements	-	-	-	-	-	-
Water Facilities	255,499	255,499	-	-	255,499	-
Engineering	35,002	35,003	-	-	35,003	(1)
Local:						
Administration	-	-	-	-	-	-
Street Improvements	11,743	-	-	-	-	11,743
Engineering	-	-	-	-	-	-
Total Expenditures	337,144	318,942	2,970	-	321,912	15,232
Excess Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SEWER FACILITIES REHABILITATION - MODIFIED CASH BASIS
 YEAR ENDED DECEMBER 31, 2012

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
 PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF AGRICULTURE
 COMMUNITY DEVELOPMENT BLOCK GRANT
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 729-025
 CONTRACT PERIOD: 11/21/09 TO 07/19/12

	REVENUE				FEDERAL/STATE		
	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE	
Federal/State	\$ 454,000	\$ 231,600	\$ 217,200	\$ -	\$ 448,800	\$ (5,200)	
Local: Brewster County	-	-	23,972	-	23,972	23,972	
Total Revenue	454,000	231,600	241,172	-	472,772	18,772	

EXPENDITURES

Federal/State:							
Administration	44,000	33,000	6,600	-	39,600	4,400	
Rehap sewer	360,000	168,600	210,600	-	379,200	(19,200)	
Engineering	50,000	30,000	-	-	30,000	20,000	
Local:							
Administration	-	-	-	-	-	-	
Rehap sewer	-	-	23,972	-	23,972	(23,972)	
Engineering	-	-	-	-	-	-	
Total Expenditures	454,000	231,600	241,172	-	472,772	(18,772)	
Excess Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

COUNTY OF BREWSTER - ALPINE, TEXAS
 SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS
 - MODIFIED CASH BASIS
 YEAR ENDED DECEMBER 31, 2012

GRANT TITLE	A/B Classification	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
FEDERAL GRANTS:					
U.S. Department of Housing and Urban Development					
Pass through: Texas Department of Agriculture:					
Community Development Block Grant:					
Water Facilities	B-nomajor	14.228	\$ 234,859	729-081	\$ 2,970
Rehab, Sewer services	B-nomajor	14.228	\$ 454,000	729-025	217,200
Water Improvements	B-nomajor	14.228	\$ 291,368	711-060	40,125
Total U.S. Department of Housing and Urban Development					<u>260,295</u>
Homeland Security:					
Pass through: Division of Emergency Management					
Texas Department of Public Safety					
FEMA Public Assistance Grant	B-nonmajor	97.046	\$ 3,008	FEMA 2797	3,008
FEMA Public Assistance Grant	B-nonmajor	97.046	\$ 4,047	FEMA 1999	4,047
Office of the Governor:					<u>7,055</u>
Rio Grande Council of Governments:					
Homeland Security Grant Program (LETPP)	B-major	97.073	\$ 30,523	11-GA 48043-02	-
Homeland Security Grant Program (SHSP)	B-major	97.073	\$ 42,579	11-GA 48043-04	-
Homeland Security Grant Program (LETPP/SHEP)	B-major	97.073	\$ 62,221	10-GA 48043-04	62,221
Homeland Security Grant Program (SHSP)	B-major	97.073	\$ 118,773	10-GA 48043-05	55,323
Homeland Security Grant Program (LETPP/SHEP)	B-major	97.073	\$ 78,359	09-GA 48043-12	37,946
Homeland Security Grant Program SHSP	B-major	97.073	\$ 180,604	09-GA 48043-12	67,520
					<u>223,010</u>
Passed through Rio Grande Council of Governments:					
Operation Stonegarden OSGP	A- Major	97.067	\$ 1,753,997	2009-SJ-T90011	984,943
Total Homeland Security					<u>1,215,008</u>
U.S. Department of Justice:					
SCAAP (State Criminal Alien Assistance Program)					
Total SCAAP	B-nonmajor	16.xx	\$ 4,700	2012-AP-BX-0843	4,700
					<u>4,700</u>
Operation - Lonestar					
Operation - Lonestar	B-nonmajor	16.xx	\$ 5,000	G09SW0004A	2,012
Operation - Lonestar	B-nonmajor	16.xx	\$ 5,000	G10SW0004A	5,000
Operation - Lonestar	B-nonmajor	16.xx	\$ 57,000	G11SW0004A	2,419
High Intensity Drug Trafficking Area	B-nonmajor	16.xx	\$ 202,496	G11SW0004A	123,322
Operation - Lonestar	B-nonmajor	16.xx	\$ 57,000	G12SW0004A	-
High Intensity Drug Trafficking Area	B-nonmajor	16.xx	\$ 210,383	G12SW0004A	79,394
Total HIDTA					<u>212,147</u>
Pass through:					
Texas Criminal Justice Division					
Justice Assistance Grant (JAG)	B-nonmajor	16.738	\$ 120,044	DJ-10-A10-19797-05	86,494
Texas Border Sheriff's Coalition					
Operation Linebacker	B-nonmajor	16.738	\$ 237,650	2010-DD-BX-0484	17,621
Total Edward Byrne Memorial JAB program					<u>104,115</u>
Total Department of Justice					<u>320,962</u>
Total Federal Financial Assistance					<u>1,796,265</u>
STATE GRANTS:					
Texas Department of Transportation					
Border Colonia Access Program	A- Major	n/a	\$ 917,870	248BCF5001	501,583
Total State Grant Expenditures					<u>501,583</u>
Total State and Federal Financial Assistance					<u>\$ 2,297,848</u>

COUNTY OF BREWSTER, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS DECEMBER 31, 2012

1. *GENERAL*

The Schedule of Expenditures of Federal and State Awards presents the activity of all applicable federal and state awards of The County of Brewster, Texas' State and federal financial assistance received directly from state and federal agencies as well as federal financial assistance passed through other governmental agencies are included on the Schedule of Expenditures of Federal and State Awards.

2. *BASIS OF ACCOUNTING*

The Schedule of Expenditures of Federal and State Awards is prepared on the modified cash basis of accounting. Expenditures are recognized when paid. Federal and state grants are considered to be earned when received. Advance funding(s) are recorded as deferred revenue until the related expenditures is paid. Capital expenditures are expended in the schedule of Federal and State Awards in the period when the purchase is paid; however, for government wide financial reporting purposes such expenditures are capitalized and depreciated over the period of economic benefit.

The format for the Schedule of Expenditures of Federal and State Awards has been prescribed by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State of Texas Single Audit Circular. Such format includes revenue recognized in the County's general purpose financial statements.

SKINNER & LARA, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
610 East Holland Avenue, Alpine, Texas 79830
Phone (432) 837-5861 - Fax (432) 837-5516

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge Val Clark Beard and
Members of the Commissioners Court of the
County of Brewster, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Brewster County, Texas, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Brewster County, Texas's basic modified cash basis financial statements, and have issued our report thereon dated July 17, 2013. The financial statements of Try-County Juvenile Probation and Brewster County Underground Water Conservation District, which are aggregate discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brewster County, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Brewster County, Texas, in a separate letter dated July 17, 2013.

Purpose of this Report

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

Alpine, Texas
July 17, 2013

A handwritten signature in cursive script that reads "Skinner & Sara, PC". The signature is written in dark ink and is positioned to the right of the typed date and location.

SKINNER & LARA, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

610 East Holland Avenue, Alpine, Texas 79830

Phone (432) 837-5861 - Fax (432) 837-5516

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Judge Val Clark Beard and
Members of the Commissioners Court of the
County of Brewster, Texas

Report on Compliance for Each Major Federal Program

We have audited Brewster County, Texas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Brewster County, Texas's major federal and state programs for the year ended December 31, 2012. Brewster County, Texas's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Brewster County, Texas's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial and state audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, State of Texas Single Audit Circular. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about Brewster County, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of Brewster County, Texas's compliance.

Opinion on Each Major Federal and State Program

In our opinion, Brewster County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance,

Management of Brewster County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brewster County, Texas's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances

for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brewster County, Texas's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 1-2012 (Stonegarden CFDA 97.067) to be a significant deficiency.

Brewster County, Texas's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Brewster County, Texas's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Alpine, Texas,
July 17, 2013



COUNTY OF BREWSTER, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Fiscal Year Ended December 31, 2012

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report – **unqualified**

Internal control of financial reporting:

- Material Weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses yes none reported

Noncompliance material to financial Statements noted? yes no

Federal and State Awards:

Internal control over major programs:

- Material weakness (es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses yes none reported

Type of auditor's report issued on compliance with major programs –**unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB A-133 yes no

The auditor's report expresses an **unqualified opinion** on the financial statements of the County of Brewster, Texas.

Identification of major programs:

Homeland Security Grants SHSP/LETPP	(CFDA 97.073)
Operation Stonegarden OSGP	(CFDA 97.067)
Border Colonia Access Program (BCAP)	TXDOT (State Grant)

Dollar threshold used to distinguish between Type A or type B programs: \$300,000
Auditee qualified as low –risk auditee? yes no

Section II – Financial Statement Findings

- Material weakness(es) identified yes no
- Significant deficiency(ies) identified that are not Considered to be material weaknesses yes none reported

COUNTY OF BREWSTER, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Fiscal Year Ended December 31, 2012

Section II – Financial Statement Findings - continued

None reported

Section III – Federal Award Findings and questioned Costs

**1-2012 Significant Deficiency – Procurement Procedures – Suspension and Debarment
Stonegarden (CFDA 97.067)**

Deficiency (Condition) – The County did not comply with procurement procedures for one of four equipment purchases exceeding \$50,000 with a transaction cost of \$66,888. Also the County's performance of vendor approval procedures relative to suspension and debarment was not documented. Additional audit procedures were performed by searching the Government System for Award Management data base to verify the approved status for the four subject vendors tested for suspension and debarment compliance. No questioned costs were reported relative to the County's documentation of suspension and debarment procedures.

Reason Improvement Is Needed (Criteria) – Failure to comply with regulatory requirements for procurement and suspension and debarment subjects the County to greater risk of incomplete reimbursement for questioned costs and monitoring risk.

Cause – Failure to perform and/or document County control procedures for purchasing. Failure to properly train grant administration personnel.

Questioned Costs (Effect) - \$66,888 relative to the reported procurement performance exception.

Recommendation – We recommend the County establish a means to verify performance and documentation of County purchasing control procedures for procurement and suspension and debarment prior to certification and issuance of purchase orders.

Views of Responsible Officials and Planned Corrective Actions: – Additional internal controls have been implemented to ensure proper procedures and notifications are followed throughout the entire bidding process. On July 9, 2013, a training session was held to discuss the statutory procurement process and all attendees were provided with copies of statutes related to competitive bidding. During this training session, we emphasized that if a proposed purchase required bidding, specifications must be developed. Then the proposed purchase should be taken to the County Judge's office for conduct of the formal bid process.

COUNTY OF BREWSTER, TEXAS
STATUS OF PRIOR YEAR FINDINGS
December 31, 2012

Not applicable