

COUNTY OF BREWSTER, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2008

And Independent Auditor's Reports Thereon

COUNTY OF BREWSTER, TEXAS

County Officials

Val Clark Beard

Judge

Asa Stone

Commissioner

Kathy Killingsworth

Commissioner

Ruben Ortega

Commissioner

Matilde Pallanez

Commissioner

Carol Ofenstein

Treasurer

Bertha R. Martinez

Clerk

Betty Jo Rooney

Tax Assessor

Ronny Dodson

Sheriff

**Brewster County, Texas
December 31, 2008
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**Brewster County, Texas
December 31, 2008**

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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

I 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 County of Brewster, Texas, as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of County of Brewster, Texas' management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the County of Brewster, Texas, as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 30, 2009, on my consideration of County of Brewster, Texas' internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of my 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* and should be read in conjunction with this report in considering the results of my audit.

Management's discussion and analysis on pages MD&A 1 - 7 and the budgetary comparison information on pages 19 through 30, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Brewster, Texas' basic financial statements. The introductory section, combining and individual and non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying 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 the State of Texas Single Audit Circular and is also not a required part of the basic financial statements of the County of Brewster. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Alpine, Texas
June 30, 2009



COUNTY OF BREWSTER

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

June 30, 2009

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, 2008. Please read it in conjunction with the County's financial statements, which begin on page 2.

FINANCIAL HIGHLIGHTS

General Activities:

The County's government wide revenues exceeded expenditures by \$609,065 and \$396,997 for the years ended 2008 and 2007, respectively. Government wide revenues were \$487,527 higher than 2007, while total expenses were up by \$394,405 as compared to 2007, due principally to continued increases in personnel costs, fuel costs, utility costs, capital equipment purchases, and infrastructure additions.

The general fund reported a fund balance surplus of \$3,296,398, as of December 31, 2008 as compared to \$3,524,488 as of December 31, 2007. The net excess of expenses over revenues in 2008 of \$228,089 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 Assets and the Statement of Activities (on pages 2 and 3) 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 4. 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 2. 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 Assets 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. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net assets and changes in them. One can think of the County's net assets (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 assets 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 Assets 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 and payments finance most of these activities.
- Component units – Tri-County Juvenile Probation was presented as a non-major fund discreetly presented component.

Reporting the County's Most Significant Funds

Our analysis of the County's major funds begins on page 4. 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 Assets 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 Assets 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 assets increased \$609,064. This increase is more impressive when considering that the change in net assets also includes \$457,232 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. Commissions Court has already set the County Road & Bridge Fee at the highest amount, which the State allows.

Jail revenues were less than budgeted amounts and related jail expenses also exceeded budgeted amounts due to efforts to comply with federal and state requirements for jailer to prisoner ratio, and the increase in fuel cost. The only income allotted to the jail is the money received for Federal Prisoners and the Inmate Phone Service.

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 2008, Brewster County received \$1,054,890, 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. 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 at the same level through 2012. In 2008 Brewster County Commissioner's court allocated \$287,734 from PILT to pay off all short term county debt, thereby realizing a substantial

savings in interest of \$28,332. 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. Marshal's Service. The County received \$500,118 in 2008 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.

(See Table 2)

Revenues

The County's total revenues increased by 10.6%, or \$649,480 principally due to payments in lieu of taxes.

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 \$6,983,875 as compared with \$4,004,610 at the end of 2007.

General Fund Budgetary Highlights

Over the course of the year, the County Commissioners Court made revisions to the County budget. Revenue budget amendments included a \$467,893 increase in Lieu of Taxes income and a \$121,000 increase in various reimbursements. Expenditure budget amendments include an increase in state quarterly fees expense of \$55,000, a \$126,586 increase in lieu of taxes, equipment and improvements of \$127,600, jail expenses of \$16,000, ESS expenses of \$22,000 and various others of \$114,000.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2008, the County had approximately \$5.7 million net investment in capital assets including the jail facility. Infrastructure assets consisted 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 included totaled \$1,060,162 and included equipment of \$443,884, land for \$332,824, and other additions.

Debt

At year-end, the County had outstanding \$4,035,000 in certificates of obligations compared to \$1,245,000 in 2007. All payments were made in accordance with the terms of the financial instruments. The county incurred debt of \$2,925,000 certificates of obligations for three new public safety infrastructure buildings and \$6,000,000 tax notes taxable series 2008 for jail improvements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal year 2009 budget, tax rates, and fees. Unemployment in the County is 3.8% as compared to 2.8% a year ago. This compares with the State's unemployment rate of 6.0% and the national rate of 7.2% at year-end.

Amounts available for appropriation in the General Fund budget are \$ 3.36 million, a slight decrease over the final 2008 budget of \$3.83 million. Property taxes increased slightly due to collection efforts; however the County intends to continue to finance and offer programs we currently offer and do expect inflation to have a significant effect on program costs. An increase in wage and cost-of-living adjustments of 3.5% is expected.

If these estimates are realized, the County's budgetary General Fund balance is expected to increase slightly by the close of 2009. 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 ASSETS
DECEMBER 31, 2008 AND 2007

<u>ASSETS</u>	PRIMARY GOVERNMENT		
	2008	Increase (Decrease)	2007
	Governmental Activities		Governmental Activities
Cash and cash equivalents	\$ 1,104,268	\$ (128,716)	\$ 1,232,984
Texpool and TexStar Investments	5,355,454	3,312,090	2,043,364
Receivables net	1,664,749	-30,707	1,695,456
Capitalized bond issue costs	146,971	105,566	41,405
Capital assets	5,662,953	600,911	5,062,042
Total assets	\$ 13,934,395	\$ 3,859,144	\$ 10,075,251
<u>LIABILITIES</u>			
Accounts payable and accrued expense	\$ 614,972	\$ (29,493)	\$ 644,465
Unremitted tax collections	14,337	17,738	(3,401)
Pension obligation	529,353	(38,857)	568,210
Debt	4,635,000	3,300,692	1,334,308
Total liabilities	5,793,662	3,250,080	2,543,582
<u>NET ASSETS</u>			
Investment in capital assets, net of related debt	1,027,953	(2,699,781)	3,727,734
Restricted for:		-	
Capital projects	3,194,850	3,195,474	(624)
Debt service	141,585	(34,191)	175,776
Community development projects	351,042	46,072	304,970
Other purposes	63,000	63,000	
Unrestricted	3,362,303	38,490	3,323,813
Total Net Assets	8,140,733	609,064	7,531,669
Total liabilities and net assets	\$ 13,934,395	\$ 3,859,144	\$ 10,075,251

TABLE #2
SCHEDULE OF REVENUES
YEARS ENDED DECEMBER 31, 2008 AND 2007

	PRIMARY GOVERNMENT		
	2008		2007
	Governmental Activities	Increase (Decrease)	Governmental Activities
<u>Functions/Programs</u>			
REVENUES:			
Property tax	\$ 2,869,354	690,115	\$ 2,179,239
Sales and motel tax	718,620	59,261	659,359
License & Permits	287,766	2,529	285,237
Fines and Fees	654,675	19,449	635,226
Public service fees	82,133	47,774	34,359
Grant revenues	1,358,079	(84,643)	1,442,722
Charges for services	616,650	395	616,255
Investment income	87,309	(62,458)	149,767
Other	103,187	(22,943)	126,130
Total revenues	<u>6,777,773</u>	<u>649,479</u>	<u>6,128,294</u>
EXPENDITURES:			
General Government	2,074,834	195,948	1,878,886
Justice System	584,070	(139,777)	723,847
Public Safety	1,055,477	(106,404)	1,161,881
Corrections and Rehabilitation	857,646	153,914	703,732
Health and Human Services	281,717	134,337	147,380
Community and Economic Development	415,242	(43,488)	458,730
Infrastructure and Environmental Services	776,670	210,352	566,318
Interest and other charges	79,646	(10,877)	90,523
Total expenditures	<u>6,125,302</u>	<u>394,005</u>	<u>5,731,297</u>
Excess (deficiency) of revenues over expenditures	<u>652,471</u>	<u>255,474</u>	<u>396,997</u>
OTHER FINANCING SOURCES (USES)			
Transfers	(43,407)	(43,407)	-
Total other financing sources	<u>(43,407)</u>	<u>(43,407)</u>	<u>-</u>
Net change in net assets	609,064	212,067	396,997
Net Assets - beginning	<u>7,531,669</u>	<u>361,541</u>	<u>7,134,672</u>
Net Assets - Ending	<u>\$ 8,140,733</u>	<u>573,608</u>	<u>\$ 7,531,669</u>

COUNTY OF BREWSTER, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET ASSETS
December 31, 2008

	<u>Primary Government</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 1,104,268
Texpool and TexStar Investments	5,355,454
Receivables net	1,664,749
Bond issuance costs	146,971
	<u>8,271,442</u>
Capital assets:	
Land	604,329
Other capital assets net of depreciation	5,058,624
Total capital assets	<u>5,662,953</u>
Total assets	<u><u>\$13,934,395</u></u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expense	\$ 527,571
Deferred revenue	87,401
Unremitted tax collections	14,337
Pension obligation	529,353
Long-term debt	
Due within one year	145,000
Due in more than one year	4,490,000
Total liabilities	<u>5,793,662</u>
 <u>NET ASSETS</u>	
Investment in capital assets, net of related debt	1,027,953
Restricted for:	
Capital projects	3,194,850
Debt service	141,585
Community development projects	351,042
Other purposes	63,000
Unrestricted	<u>3,362,303</u>
Total Net Assets	<u><u>8,140,733</u></u>
 Total Liabilities and net assets	 <u><u>\$13,934,395</u></u>

COUNTY OF BREWSTER, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2008

Functions/Programs	Expenses	Program Revenues		Primary Government/ Governmental Activities	Net (expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions		
PRIMARY GOVERNMENT:					
General Government	\$ 2,074,834	112,975	141,665		\$ (1,820,194)
Justice System	584,070	4,983	432,922		(146,165)
Public Safety	1,055,477	-	387,437		(668,040)
Corrections and Rehabilitation	857,646	530,425	53,732		(273,489)
Health and Human Services	281,717	50,000	-		(231,717)
Community and Economic Development	415,242	400	211,778		(203,064)
Infrastructure and Environmental Services	776,670	-		130,545	(646,125)
Interest on long-term debt	79,646				(79,646)
Total governmental activities /primary government	6,125,302	698,783	1,227,534	130,545	(4,068,440)

General revenues:

Taxes:	
Property taxes, levied for general purposes	2,516,282
Property taxes, levied for debt service	353,072
Sales tax and hotel tax	718,620
Investment earnings	87,309
License & permits	287,766
Fines and fees	654,675
Other	103,187
Transfers	(43,407)
Total general revenues and transfers	4,677,504
Change in net assets	609,064
Beginning net assets	7,531,669
Net assets - ending	\$ 8,140,733

COUNTY OF BREWSTER, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET
YEAR ENDED DECEMBER 31, 2008

	GOVERNMENTAL FUND TYPES						TOTAL GOVERNMENTAL FUNDS
	Non-Major Funds				TRI-COUNTY JUVENILE PROBATION		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS			
ASSETS							
Cash in Bank	\$ 404,549	305,321	158,123	190,363	45,912	\$ 1,104,268	
Texpool Funds	2,348,478	-	-	3,006,976	-	5,355,454	
Due From Other Funds	4,525	-	-	-	-	4,525	
Property tax receivable, net of allowance	1,210,042	-	-	-	-	1,210,042	
Sales tax receivable	89,183	-	-	-	-	89,183	
Grant funds receivable	-	186,435	-	-	-	186,435	
Accounts receivable	153,974	1,289	-	-	23,826	179,089	
Other	-	-	-	-	-	-	
TOTAL ASSETS	\$ 4,210,751	493,045	158,123	3,197,339	69,738	\$ 8,128,996	
LIABILITIES							
Accounts payable	\$ 74,771	137,103	-	-	11,002	\$ 222,876	
Accrued liabilities	146,328	-	-	2,489	3,093	151,910	
Other	-	3,289	-	-	-	3,289	
Deferred revenues	695,455	8,171	-	-	-	703,626	
Due to Other Funds	-	49,083	-	-	-	49,083	
Payable to Others	(2,201)	-	16,538	-	-	14,337	
TOTAL LIABILITIES	914,353	197,646	16,538	2,489	14,095	1,145,121	
FUND BALANCES							
Reserved for:							
Designated by Commissioner's Court	63,000	-	-	-	-	63,000	
Debt service	-	-	141,585	-	-	141,585	
Unreserved	3,233,398	-	-	-	-	3,233,398	
Unreserved, reported in non major:							
Special revenue funds	-	295,399	-	-	55,643	351,042	
Capital projects funds	-	-	-	3,194,850	-	3,194,850	
Total fund balances	3,296,398	295,399	141,585	3,194,850	55,643	6,983,875	
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,210,751	493,045	158,123	3,197,339	69,738	\$ 8,128,996	
Total fund balances as reported above						\$ 6,983,875	
Amounts reported for governmental activities in the statement of net assets are different because:							
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.						5,809,924	
2) Accrued interest on bonds payable						(37,630)	
3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.						616,225	
4) Retirement plan projected benefit obligation and vacation accrual						(596,661)	
5) Some liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported in the funds.						(4,635,000)	
Net assets of governmental activities						<u>\$ 8,140,733</u>	

COUNTY OF BREWSTER, TEXAS
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND TRUST FUNDS
YEAR ENDED DECEMBER 31, 2008

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUND TYPES					TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRI-COUNTY JUVENILE PROBATION	
REVENUES:						
Property tax	\$ 2,301,353		353,072			\$ 2,654,425
Sales and hotel tax	489,657	228,963				718,620
License & Permits	287,766					287,766
Fines and Fees	583,148	71,527				654,675
Public service fees	82,133					82,133
Grant revenues and intergovernmental	384,403	732,160			241,516	1,358,079
Charges for services	605,470	11,180				616,650
Investment income	65,825	1,450	11,366	7,337	1,331	87,309
Other	58,922	44,265	-			103,187
Total revenues	4,858,677	1,089,545	364,438	7,337	242,847	6,562,844
EXPENDITURES:						
Current:						
General Government	2,190,006	64,896				2,254,902
Justice System	569,820	10,596				580,416
Public Safety	647,287	455,854	25,278	227,209		1,355,628
Corrections and Rehabilitation	685,907	5,115			236,709	927,731
Health and Human Services	281,162	-				281,162
Community and Economic Development	-	421,145				421,145
Infrastructure and Environmental Services	720,476	135,378				855,854
Debt Service						
Principal			564,211			564,211
Debt issuance Costs			109,654			109,654
Interest and other charges			54,372			54,372
Total expenditures	5,094,658	1,092,984	753,515	227,209	236,709	7,405,075
Excess (deficiency) of revenues over expenditures	(235,981)	(3,439)	(389,077)	(219,872)	6,138	(842,231)
OTHER FINANCING SOURCES (USES)						
Issuance of Certificates of Obligations			109,654	2,815,346		2,925,000
Issuance of Tax Notes				600,000		600,000
Vendor financed purchases (leases)	339,903					339,903
Transfers	(332,012)	43,373	245,232		-	(43,407)
Total other financing sources	7,891	43,373	354,886	3,415,346	-	3,821,496
Net change in fund balances	(228,090)	39,934	(34,191)	3,195,474	6,138	2,979,265 a)
Fund Balance beginning of year	3,524,488	255,465	175,776	(624)	49,505	4,004,610
Fund balance - end of year	\$ 3,296,398	295,399	141,585	3,194,850	55,643	\$ 6,983,875
Reconciliation of changes in fund balances to changes in net assets as reported in the Government Wide Statement of Activities						
Change in net assets as reported above on a fund accounting basis						\$ 2,979,265 a)
Record bond and loan proceeds as debt obligations						(3,525,000)
Record lease obligations						(339,903)
Debt principle payments applied to debt						564,211
Capitalized - capital expenditures and land purchases						1,060,163
Depreciation expense recorded						(457,232)
Accrued interest and bond cost amortization						(21,186)
Accrued vacation liability						(8,586)
Recognition of revenue deferred for fund reporting purposes						214,929
Adjustment of net pension obligation						38,857
Capitalize bond issuance costs net of amortization						105,566
Adjustment of gain on disposal of assets						(2,020)
Changes in net assets as reported in the Government Wide Statement of Activities						\$ 609,064

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

COUNTY OF BREWSTER - ALPINE, TEXAS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
AS OF DECEMBER 31, 2008

ASSETS	
CURRENT ASSETS	
Cash - inmate agency	\$ 10,934
Cash - appearance bonds	48,897
Cash - historical commission	3,872
Cash - county attorney	4,682
Other	6,554
Total current assets	<u>74,939</u>
TOTAL ASSETS	<u>\$ 74,939</u>
 LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Due to others	\$ 71,067
Total liabilities	<u>71,067</u>
NET ASSETS	
Net assets	<u>3,872</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 74,939</u>

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

COUNTY OF BREWSTER - ALPINE, TEXAS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Historical Commission</u>
Revenues:	
Interest	\$ 75
Other	-
	75
Expenses	-
Excess of Revenue Over (Under) Expenses Before transfers	75
Transfers	-
	75
 Net Assets, Beginning of year	 <u>3,797</u>
 Net Assets, End of year	 <u><u>\$ 3,872</u></u>

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 and Lateral roads within the county. The county does not have legislative authority.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) will present a section providing an analysis of the County’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the County’s activities, including infrastructure (roads, bridges, etc.).
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The County has elected to implement the general provisions of the Statement in the current year and plans 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 GAAP. The basic—but not only—criterion for including a potential component 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 Counties have oversight duties of the Tri-County Juvenile Probation Department. Brewster County is the fiscal agent for those moneys. The financial statements for the Tri-County Juvenile Probation Department for the fiscal year ended August 31, 2008, were separately audited. 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, 2008 have been discretely reported.

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 two representatives 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.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

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, roads and bridges and general administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, 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 assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities. As of December 31, 2008 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, 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 assets 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:

General fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another 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).

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

Discretely Presented Component Unit / Tri-County Juvenile Probation – Component Unit - Brewster, Jeff Davis, and Presidio Counties, Texas have oversight duties of the Tri-County Juvenile Probation Department. Brewster County is the fiscal agent for those moneys. The financial statements for the Tri-County Juvenile Probation Department for the fiscal year ended August 31, 2008, were separately audited. 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, 2008 have been discretely reported.

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 assets and changes in net assets and are reported using accounting principles similar to proprietary funds. Statement of changes in net assets 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 presented discretely as a component unit.

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.

Accrual - Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual - The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after the year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

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.

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.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

Capital Assets - Capital assets purchased or acquired with an original cost of \$500 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 expensed 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 effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are not expected to represent a significant class of assets in the County since the County has no significant improved roads or bridges. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2006. The County has elected to implement the general provisions of GASBS No. 34 in the current year and has elected to implement the infrastructure provisions on a prospective basis for infrastructure investments occurring subsequent to January 1, 2003. The County had no significant infrastructure improvement additions or projects in 2008.

Revenues - Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASBS No. 33. In applying GASBS No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Expenditures - Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are purchased which approximates the results of reporting when used.

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 and contingent sick leave benefits as of December 31, 2008 was \$67,308, and \$83,781 respectively.

Post employment benefits and Accounting Standard Not Yet Adopted - The County provides post retirement healthcare benefits to employees that retire after 15 years of services for employees hired subsequent to September 1, 2000 and 10 years of service for employees hired prior to that date. In 2008 ten County retirees received post retirement healthcare benefits at a total cost of \$ 43,266 to the County for insurance premiums paid. In July 2004 The Governmental Accounting Standards Board issued Statement No. 45 which changed accounting principles for accounting and financial reporting by employers for post employment benefits other than pensions. The transition provisions of this standard, requires local governments with annual revenues less than \$10 million to implement the standard in financial statement periods beginning after December 15, 2008. In summary the standard requires local governments to estimate and report its obligation for post retirement healthcare benefits as a liability in the government wide financial statements of the government and report related expense on an accrual basis. Currently the County reports post retirement healthcare benefits on a cash basis. The estimated liability for postretirement healthcare benefits should be calculated based on significant assumptions including estimated retirement dates of employees, discount rate, participant mortality, estimated future insurance premium costs, and interest costs associated with carrying the obligation into the future. Currently the County has not developed a plan for adopting this standard and the estimated effect to the financial statements has not been determined.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

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.

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.

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 2008 was \$.334265 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.

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, 2008:

Current taxes receivable	\$ 1,089,956
Delinquent taxes receivable	<u>187,192</u>
	1,277,148
Allowance for uncollectible taxes	<u>(69,458)</u>
Ad valorem taxes receivable	\$ 1,207,690
Deferred revenue for modified accrual basis	\$ <u>(616,225)</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - PROPERTY TAX - continued

Delinquent taxes by tax year:

2008	\$ 42,733
2007	22,611
2006	16,581
2005	14,196
2004	13,264
2003	12,330
2002 and prior	<u>65,477</u>
	\$ <u>187,192</u>

NOTE 3 – BANK DEPOSITS / CONCENTRATIONS OF CREDIT RISK

Deposit Risk – As of December 31, 2008, the carrying amount of the County’s deposits held in interest bearing accounts at two depository banks was \$1,179,206 and the balances per banks were \$1,211,434. The difference of \$32,228 is due to various items in transit. Of the banks’ balances, \$495,407 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 September 5, 2007 and expiring July 1, 2009, 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 \$5,355,454 on deposit with TexPool and TexStar, 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, \$495,407 is classified as category 1 and \$716,027 is classified as category 2. The funds on deposit with TexPool and TexStar are Category 3.

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, 2008:

General fund:	
General fund	\$663,214
Road & Bridge	(504,470)
Special Revenue funds:	
Records Management	91,463
LEOSE Training	9,795
Solid Waste Grant	(4,833)
Homeland Security grant fund	7,485
HIDTA – fund 29	3,979
HIDTA – fund 39	34,057
HIDTA – fund 43	(23,955)
Border Star – fund 40	(852)
Border Star – fund 21	(5,637)
Border Star – fund 42	(18,190)
Lone Star – fund 25	1,648

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – BANK DEPOSITS / CONCENTRATIONS OF CREDIT RISK, continued

Lone Star – fund 41	(9,533)
Technology Fund	16,487
Linebacker – fund 33	(26,378)
Linebacker - fund 37	266
Linebacker Federal – fund 38	(2,124)
Boarder Colonia Access	<u>24,711</u>
	<u>\$257,133</u>

NOTE 4 - RETIREMENT PLAN COMMITMENTS:

Plan Description

The County provides retirement, disability, and death benefits for all of its full-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 573 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. It was 9.32% for calendar year 2008. 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, 2008, the annual pension cost for the TCDRS plan for the plan was \$204,656, and the actual total contributions for employee and employer were \$358,396.

Annual required contributions (ARC)	\$ 358,396
Interest on net pension obligation	43,861
Adjustment to ARC	<u>(81,672)</u>
Annual pension cost	320,585
Contributions made	<u>(358,396)</u>
Increase (decrease) in NPO	(37,811)
NPO beginning of year	<u>567,164</u>
Estimated NPO end of year	<u>\$ 529,353</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - RETIREMENT PLAN COMMITMENTS - continued:

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, 2007, the basis for determining the contribution rate for calendar year 2008. The December 31, 2007 actuarial valuation is the most recent valuation.

Actuarial Valuation Information:

Actuarial valuation date	12/31/05	12/31/06	12/31/07
Actuarial cost method	entry age	entry age	entry age
Amortization method	Level %	Level %	Level %
	of payroll, closed	of payroll, open	of payroll open
Amortization period in years	20	15	15
Asset valuation method	long term appreciation with adjustment	SAF: 10 yr smoothed value ESF: fund value	SAF: 10 yr smoothed value ESF: fund value
Actuarial Assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increase	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustment	0.0%	0.0%	0.0%

Accounting Year <u>Ending</u>	Annual Pension Cost	Percentage of APC Pension Contributed	Net Obligation
12/31/01	\$180,202	114%	\$526,575
12/31/02	\$198,884	113%	\$593,340
12/31/03	\$209,663	114%	\$528,139
12/31/04	\$223,823	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%	\$529,353

**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 ¹ (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/02	2,338,393	2,931,733	593,340	79.76%	1,390,243	42.67%
12/31/03	2,357,270	2,885,410	528,140	81.70%	1,494,877	35.33%
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	3,824,711	4,391,875	567,164	87.09%	2,074,704	27.34%

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Litigation - At December 31, 2008, 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, 2008, Brewster County participated in a risk pool through the Texas Association of Counties to protect against these types of losses. The association purchases insurance or reinsurance contracts from commercial insurers 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, 2008.

Alpine Public Library - As part of a real estate purchase agreement with the Alpine Public Library, in addition to the purchase price for the property, the County also committed to lease the purchased ground site of the Rereads Bookstore to the Alpine Public Library for a period up to 15 years renewable for a second 7 year term for \$1 per year. The Library also has the right to move the Rereads Bookstore building during the term of the lease at which time the ground lease would terminate. The County also agreed that the Library may remain in its present facilities for a period not to exceed 6 years at no charge. The County also committed to perform and incur costs for site work for the new library construction project in accordance with architect specifications. The costs of these commitments have not been determined and no liability has been reported in the government wide financial statements.

NOTE 6 – GENERAL FIXED ASSETS

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

	Balance 1/1/08	Additions	Retirements	Balance 12/31/08
Land	\$ 271,505	332,824	-	\$ 604,329
Court house and buildings	2,306,193	-	-	2,306,193
Jail building	1,945,000	-	-	1,945,000
Machinery and Equipment	2,625,559	443,884	(111,677)	2,957,766
Emergency Equipment	648,991	152,909	-	801,900
Infrastructure streets	959,605	130,545	-	1,090,150
	8,756,853	1,060,162	(111,677)	9,705,338
Accumulated Depreciation	(3,694,811)	(457,232)	109,658	(4,042,385)
	<u>\$5,062,042</u>	<u>602,930</u>	<u>(2,019)</u>	<u>\$5,662,953</u>

Depreciation expense totaled \$457,232 for the year ended December 31, 2008 as reported in the government wide financial statements.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

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 Emergency Response Centers, renovate the Alpine library, 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 in February 15, 2010. Principal maturities are scheduled to be paid February 15th each year.

Changes in Certificates of Obligations during 2008 follow:

Certificates of Obligation as of Beginning of the year	\$ -0-
Issuance	2,925,000
Retirements	<u>-0-</u>
Certificates of Obligation as of December 31, 2008	<u>\$2,925,000</u>

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2008 are as follows:

Year Ending December 31	Principal	Interest	Total
2009	-0-	-0-	-0-
2010	-0-	253,585	253,585
2011	50,000	131,430	181,430
2012	55,000	129,592	184,592
2013	55,000	127,668	182,668
2014-2018	600,000	585,478	1,185,478
2019-2023	955,000	409,490	1,364,490
2024-2018	<u>1,210,000</u>	<u>155,607</u>	<u>1,365,607</u>
Totals	<u>\$2,925,000</u>	<u>\$1,792,850</u>	<u>\$ 4,717,850</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, 2006, 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 2008 follow:

Certificates of Obligation as of Beginning of the year	\$1,245,000
Retirements	<u>(135,000)</u>
Certificates of Obligation as of December 31, 2008	<u>\$1,110,000</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2008 are as follows:

Year Ending December 31	Principal	Interest	Total
2009	145,000	34,648	179,648
2010	145,000	30,297	175,297
2011	155,000	25,798	180,798
2012	160,000	20,792	180,792
2013	160,000	15,312	175,312
2014—2015	<u>345,000</u>	<u>12,819</u>	<u>357,819</u>
Totals	<u>\$1,110,000</u>	<u>\$139,666</u>	<u>\$1,249,666</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 plus fund bond issue costs of \$20,000. The note principal is to be repaid annually each February 15th 2010 through 2015. Interest accrues at 6% and is to be paid semiannually each February 15th and August 15th.

Changes in Tax notes 2008 follow:

Certificates of Obligation as of December 31, 2007	\$ -0-
Issuance	600,000
Retirements	<u>-0-</u>
Certificates of Obligation as of December 31, 2008	<u>\$ 600,000</u>

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2008 are as follows:

Year Ending December 31	Principal	Interest	Total
2009	10,000	64,100	74,100
2010	105,000	32,250	137,250
2011	110,000	25,800	135,800
2012	120,000	18,900	138,900
2013	125,000	11,550	136,550
2014—2015	<u>130,000</u>	<u>3,900</u>	<u>133,900</u>
Totals	<u>\$600,000</u>	<u>\$156,500</u>	<u>\$756,500</u>

Purchase Obligation – In 2008 the County agreed to purchase the South half of the Library building and property at N. 7th which includes the site of the Rereads Bookstore. The property was purchased for \$100,000 of which \$40,000 was paid in 2006 and the balance is to be paid over four years plus accrued interest to be agreed upon by the County and the Library Board. As part of the purchase agreement the County made additional commitments described in Note 5. The purchase obligation was paid in 2008.

Changes in the Purchase Obligation follow:

Purchase Obligation as of December 31, 2007	\$ 45,000
Payments	<u>(45,000)</u>
Certificates of Obligation as of December 31, 2008	<u>\$ -0-</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

Capital Lease Obligations

In 2008 the County initially entered into lease agreements to acquire a dump truck, a front end loader, a brush truck and two F250 Ford pickups. The county paid off all its capital lease obligations in December 2008.

Changes in Lease purchase obligations follows:

Lease purchase as of December 31, 2007	\$ 44,308
New leases	239,902
Payments	<u>(284,210)</u>
Certificates of Obligation as of December 31, 2008	<u>\$ -0-</u>

REQUIRED SUPPLEMENTAL INFORMATION

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
Fund 10- General Fund				
<u>REVENUE</u>				
Current Taxes	\$ 1,259,059	\$ 1,259,059	\$ 1,187,897	\$ (71,162)
Delinquent Taxes	65,000	65,000	32,462	(32,538)
Penalties and Interest - Taxes	55,000	55,000	34,380	(20,620)
15 % Attorney Fees Collected	-	-	178	178
Tax Suits	-	-	11,209	11,209
Sales Tax	425,000	425,000	470,726	45,726
Other Taxes	2,000	2,000	-	(2,000)
Licenses and Permits	7,000	7,000	4,645	(2,355)
Beer & Wine Permits	2,000	2,000	460	(1,540)
Tri-Country Probation	-	-	-	-
In Lieu of Taxes	587,000	1,054,893	1,054,890	(3)
In Lieu of Taxes/Black Ga	-	-	6,744	6,744
Co Attorney Salary Supplement	-	-	6,157	6,157
Dist. Atty. Awarded Funds	1,000	1,000	-	(1,000)
SCAAP Awards	-	12,999	-	(12,999)
RRGCOG Grant Reimbursements	-	-	17,068	17,068
Fuel Reimbursement Customs	13,000	13,000	-	(13,000)
Grant Reimbursements	5,000	5,000	2,134	(2,866)
Resource Officer Payments	22,000	22,000	26,750	4,750
Indigent Defense	9,000	9,000	9,278	278
Refund Election Expenses	-	58,000	57,773	(227)
Reim Retiree Insurance	-	-	1,851	1,851
Reimbursement- Juror Fees	-	-	680	680
Sw Border Initiative	8,000	8,000	-	(8,000)
Mixed Drink Tax	25,000	25,000	19,731	(5,269)
Park & Wildlife 85 % Fine	-	-	222	222
Law Enforcement Officers Educ.	-	-	-	-
State Court Costs	170,000	233,000	233,460	460
Law Enforcement Reimbursements	-	-	-	-
State Salary Supp.	-	-	-	-
Chapter 19 Funds	8,550	8,550	3,902	(4,648)
Constitutional Exc Fees	-	-	-	-
State Funds - District Attorney	-	-	-	-
Fees - Judge	300	300	354	54
State Salary Supp.	35,833	35,833	36,295	462
Fees - Sheriff	27,000	27,000	19,520	(7,480)
Fees - Administrative	2,500	2,500	320	(2,180)
Fees - County Attorney	-	-	-	-
Fees - Inspections	-	-	-	-
Juvenile Fees	-	-	-	-
Fiscal Payment Tri - Co	3,500	3,500	3,500	-
Fees - County Clerk	95,000	95,000	121,231	26,231
Fees - Tax Assessor/Collector	25,000	25,000	2,660	(22,340)
Fees - District Attorney	-	-	60	60
Fees - District Clerk	30,000	30,000	42,180	12,180

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Fines - Justice of the Peace #1	132,000	132,000	113,680	(18,320)
Fines - Justice of the Peace #2	4,000	4,000	8,106	4,106
Fines - Justice of the Peace #3	2,000	2,000	6,477	4,477
Comptroller's 50 % Fine				-
Tech Fees / JP's			28	28
Civil & Small Claims Ct	2,000	2,000	25	(1,975)
Constable #1	2,000	2,000	2,470	470
Constable #2			65	65
Def Adjudication	15,000	15,000	1,867	(13,133)
San Vicente (Tax Contract)	1,575	1,575	1,575	-
Terlingua (Tax Contract)	8,400	8,400	8,400	-
AI SD (Tax Coll Contract)			26,350	26,350
Misd (Tax Coll Contract)	12,600	12,600	12,700	100
Hosp Dist (Tax Coll Contr)	12,600	12,600	12,600	-
City Of Alpine (Tax Coll)	12,600	12,600	12,600	-
Federal Prisoners	620,000	620,000	500,118	(119,882)
7 % Overhead Hotel/Motel Tax Coll.	15,000	15,000	18,931	3,931
Lease Training Funds			-	-
Inmate Phone System	30,000	30,000	19,127	(10,873)
Law Library	6,000	6,000	6,178	178
Trial and Jury Fees	200	200	180	(20)
PTD Administrative Fee	15,000	15,000	21,777	6,777
ASID Tax Collections	30,000	30,000	-	(30,000)
Reimbursement ESD # 1		50,000	50,000	-
Fines - County Court	30,000	30,000	22,869	(7,131)
Fines - District Court	17,000	17,000	13,652	(3,348)
Bond Forfeitures	9,000	9,000	2,450	(6,550)
Interest Earnings	30,000	30,000	10,711	(19,289)
Interest (Tex-Pool Funds)	95,000	95,000	55,115	(39,885)
Interest (Money Market)			-	-
Other Miscell (Reimbursements)	10,000	10,000	5,847	(4,153)
City Of Alpine EMS Reimbursements			3,750	3,750
MHMR -Deputy Services		13,708	15,667	1,959
Local Septic Tank Inspection Fees	6,000	10,800	12,000	1,200
Auction Sales			17,969	17,969
Reimb/D.A.'s Secty Sal & Benefits	30,000	30,000	21,962	(8,038)
Community Center User's Fees	1,000	1,000	400	(600)
Fees In Trust (Tax Office)			-	-
Donations / Commissions			5,000	5,000
Landfill Fees			-	-
Reimbursements / IRS			6,975	6,975
394th District Court	6,000	6,000	4,983	(1,017)
C.A.S.I (Annual Donation)	2,000	2,000	2,000	-
Rent/Appraisal District	12,000	12,000	12,000	-
Paper, Copier Usage, Etc			125	125
Con't Education Classes			-	-
Estray Fees		(2,000)	2,088	4,088
Other				-
Total General Government Revenue	\$ 4,051,717	4,720,117	4,447,534	\$ (272,583)

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

EXPENDITURES

COUNTY JUDGE

Salary - Judge	37,914	37,914	37,914	-
State Supplement	15,000	15,000	15,000	-
County Supplement	2,000	2,000	2,000	-
IT Director	26,000	26,000	26,000	-
Salary / Assistant	26,774	26,774	26,771	3
Temporary Help	500	500	123	377
Special Projects Coordination	22,956	22,956	22,956	-
Jobs Classification	3,000	3,000	3,000	-
Car Allowance	4,500	4,500	4,500	-
Payroll Tax - FICA	10,606	10,606	10,521	85
Insurance - Medical	17,779	17,779	19,676	(1,897)
Retirement	13,262	13,262	12,943	319
Life Insurance	402	402	405	(3)
Office Supplies	1,500	2,200	2,246	(46)
Postage	675	675	184	491
Communications	2,300	2,300	2,037	263
Transportation/Conferences	3,000	3,000	2,646	354
Capital Equipment	1,800	1,100		1,100
Total County Judge Expenditures	189,968	189,968	188,922	1,046

COUNTY CLERK

Salary - County clerk	35,780	35,780	35,780	-
Salary - Bookkeeper			-	-
Salary - Deputies/Clerks	50,346	50,346	50,235	111
Job classifications	2,000	2,000	2,000	-
FICA	6,895	6,895	6,584	311
Insurance - Medical	13,335	13,335	14,733	(1,398)
Retirement	8,652	8,652	8,244	408
Life Insurance	261	261	258	3
Office Supplies	4,400	4,400	2,366	2,034
Postal Expenses	4,000	4,000	2,053	1,947
Operating Supplies	1,000	1,100	1,080	20
Conference Supplies		265	262	3
Communications	1,500	1,500	1,094	406
Transportation/Conferences	3,500	3,500	3,008	492
Maintenance - Equipment	2,000	1,900	500	1,400
Capital Equipment	3,000	2,735	1,788	947
Leased Equipment	3,600	3,600	3,194	406
Total County Clerk Expenditures	140,269	140,269	133,179	7,090

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

COUNTY VETERANS AFFAIRS OFFICER

Salary Veterans Officer	4,800	4,800	4,600	200
Clerical	4,200	4,800	4,800	-
Payroll tax - FICA	689	689	719	(30)
Retirement	864	864	861	3
Life Insurance	26	26	28	(2)
Office Supplies / Postage	700	250	123	127
Advertising	400	400	-	400
Communications	500	500	560	(60)
Transportation	1,000	1,450	1,447	3

**Total County Veterans Affairs Officer
Expenditures**

	13,179	13,779	13,138	641
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NON-DEPARTMENTAL

Insurance - Medical (Retirees)	53,338	53,338	43,266	10,072
Insurance - Medical (Surveyor)	4,445	4,445	4,445	-
Insurance - Workmen's Comp	12,000	12,000	4,400	7,600
State Quarterly Fees	145,000	200,000	184,532	15,468
Unemployment Insurance	8,000	8,000	6,216	1,784
Park & Wildlife 85 % Fine			-	-
Collection Service Fee	8,550	8,550	5,619	2,931
Insurance - TCDRS Supplemental	4,000	4,000	4,152	(152)
Grant Refund			-	-
Refunds to Tax Dept.			-	-
Postage Combined			(1,715)	1,715
Professional Services	37,000	67,000	63,995	3,005
Annual Audit and Other Prof. Services	30,000	34,850	35,445	(595)
Dues	11,000	11,000	9,977	1,023
Juries	25,150	14,350	3,749	10,601
Indigent Relief	16,000	18,000	19,154	(1,154)
In Lieu Taxes San Vicente ISD		94,940	94,940	-
In Lieu Taxes Terlingua ISD		31,646	31,646	-
Autopsies	15,000	16,000	16,600	(600)
Estray Animals		1,000	886	114
Advertising & Legal Notice	4,500	4,500	4,732	(232)
Flood Ins. Adm.	2,000	2,700	2,619	81
Insurance	106,000	101,000	95,613	5,387
Bonds	2,000	2,600	5,950	(3,350)
Insurance Settlement		5,000	1,354	3,646
County & State Inspection Fees	6,250	11,150	11,150	-
Child Advocacy Center	1,500	1,500	1,500	-
Child Welfare Board	2,500	2,500	2,500	-
Alpine Public Library	38,000	38,000	38,000	-
Appraisal District	57,580	57,580	43,658	13,922
Historical Commission	2,000	2,000	2,000	-
Alpine and Marathon Cemeteries	3,000	3,000	3,000	-

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
Sunshine House	12,500	12,500	12,500	-
Family Crisis Center of the Big Bend	3,000	3,000	3,000	-
Recreational Services	8,000	8,000	3,000	5,000
Tri County Juv Board	28,000	30,500	30,500	-
County ESD#1	29,000	29,000	31,417	(2,417)
Groundwater District	12,810	12,810	12,810	-
Contingencies	4,000	3,400	-	3,400
MHMR	5,000	5,000	5,000	-
Total Non-Departmental Expenditures	697,123	914,859	837,610	77,249
<u>Water District</u>				
Salary			-	-
F.I.C.A			-	-
Dues/Memberships			-	-
Office Supplies			-	-
Postage			9	(9)
Supplies			-	-
Miscellaneous			-	-
Communications			131	(131)
Travel/Manager			-	-
Training			-	-
Equipment			-	-
Total Water District	-	-	140	(140)

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

EMERGENCY DEPARTMENT

Salary	19,630	19,630	19,630	-
Job Classification	1,000	1,000	1,000	-
Face			-	-
FICA	1,578	1,578	1,578	-
Retirement	1,980	1,980	1,932	48
Unemployment			-	-
Life Insurance			90	(90)
Supplies	1,700	1,700	631	1,069
West Texas Ambulance Service	84,000	87,000	87,000	-
Marathon Fire & Ambulance	2,800	3,800	3,659	141
Communication	1,900	1,900	1,347	553
DPS/Communication	3,500	3,180	2,027	1,153
Travel	500	500	371	129
Training	1,500	1,820	1,817	3
Special Funds Spent			1,743	(1,743)
Utilities Weather Radio			-	-
Equipment	1,000	36,500	94,927	(58,427)
Vehicle Operations	500	500	-	500
Volunteer Services	7,000	1,800	1,719	81

Total Emergency Department	128,588	162,888	219,471	(56,583)
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COUNTY COURT

Law Library Supervision	1,400	1,400	1,400	-
FICA			107	(107)
Retirement			130	(130)
Life Insurance			4	(4)
Operating Supplies	300	300	67	233
Professional Services	15,000	16,500	17,251	(751)
Prof. Servs. Juvenile	2,000	500	-	500
Training/Education	800	800	-	800
Juries			-	-
Law Library	17,000	19,000	21,541	(2,541)
Equipment	100	100	-	100

Total County Court Expenditures	36,600	38,600	40,500	(1,900)
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COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
DISTRICT COURT				
Salary - Judge	3,560	3,560	3,560	-
Supplement Juvenile	500	500	500	-
Salary - Secretary	12,282	12,282	12,282	-
Salary - Court Reporter	16,903	16,903	16,903	-
Car Allowance	1,650	1,650	1,650	-
Payroll Tax - FICA	2,670	2,670	2,550	120
Medical Insurance	8,890	8,890	7,376	1,514
Retirement	3,350	3,350	2,734	616
Workman's Comp Ins				-
Judge Liability Ins	330	330	300	30
Life Insurance	101	101	86	15
Office Supplies	700	700	540	160
Jury Trial Culberson County			2,985	(2,985)
Library	2,000	2,000	1,782	218
Professional Services	33,000	33,000	36,581	(3,581)
Communications	2,380	2,380	1,758	622
Transportation/Conferences	555	555	-	555
Visiting judges	2,000	2,000	-	2,000
Miscellaneous	1,000	1,000	8	992
Dues	1,025	1,025	-	1,025
Juries (Petit and Grand)			-	-
Court Reporter Expense	2,060	2,060	-	2,060
Capital Equipment	600	600		600
Total District Court Expenditures	95,556	95,556	91,595	3,961
DISTRICT CLERK				
Salary - District Clerk	35,780	35,780	35,780	-
Part - Time Filing Clerk	9,202	9,202	5,396	3,806
Job Classification	1,000	1,000	-	1,000
Deputy Clerk	21,620	21,620	20,062	1,558
Supplement for Tax Cases	2,000	2,000	2,000	-
Job Classification 06 & 07			83	(83)
Cross Training Supplement			-	-
Payroll Tax - FICA	5,325	5,325	4,741	584
Medical Insurance	8,890	8,890	9,839	(949)
Retirement	6,682	6,682	5,931	751
Life Insurance	202	202	186	16
Office Supplies	4,000	4,000	2,640	1,360
Postal Expenses	4,000	4,000	3,034	966
Operating Expenses	1,500	1,810	1,803	7
Conference Expenses		265	262	3
Nise Service	100	100	-	100
Communications	2,000	2,000	865	1,135
Transportation/Conference	2,500	1,925	1,150	775
Computer Maintenance	2,000	2,000	1,250	750
Equipment	3,500	3,500	454	3,046
Total District Clerk Expenditures	110,301	110,301	95,476	14,825

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			
	ORIGINAL	FINAL		VARIANCE
	BUDGET	AMENDED	ACTUAL	FAVORABLE
				(UNFAVORABLE)
JUSTICE OF THE PEACE - ALPINE (PCT 1)				
Salary - Justice of the Peace	33,020	33,020	33,020	-
Salary - Secretary	23,767	23,767	23,684	83
Job Classification			-	-
Overtime	400	400	-	400
Part Time Help			-	-
Payroll Tax - FICA	4,375	4,375	4,210	165
Insurance - Medical	8,890	8,890	9,839	(949)
Retirement	5,490	5,490	5,311	179
Life Insurance	166	166	166	-
Office Supplies	1,200	1,900	2,033	(133)
Postage	1,300	1,150	924	226
Operating Supplies	600	400	145	255
Repairs and Maintenance	1,000	500	110	390
Professional Services	250	250	-	250
Communications	1,200	1,200	737	463
Transportation / Conference	2,500	2,500	2,600	(100)
Computer Maintenance	1,600	1,750	1,750	-
Juries			-	-
Equipment	300	300	72	228
Total Justice of the Peace - Alpine	86,058	86,058	84,601	1,457
JUSTICE OF THE PEACE - TERLINGUA (PCT 2)				
Salary - Justice of the Peace	13,250	13,250	13,250	-
Payroll Tax - FICA	1,014	1,014	1,014	-
Medical Insurance	4,445	4,445	4,919	(474)
Retirement	1,272	1,272	1,241	31
Life Insurance	38	38	39	(1)
Office Supplies	150	150	157	(7)
Postage	125	225	194	31
Operating Supplies	75	175	125	50
Equipment	1,000	750	120	630
Communications	600	600	526	74
Transportation / Conference	1,400	1,400	948	452
Juries-JP # 2		50	20	30
Rental	600	600	450	150
Total Justice of the Peace - Terlingua	23,969	23,969	23,003	966

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

JUSTICE OF THE PEACE - MARATHON (PCT 3)

Salary - Justice of the Peace	23,548	23,548	23,548	-
Payroll Tax - FICA	1,801	1,801	1,750	51
Insurance - Medical	4,445	4,445	4,919	(474)
Retirement	2,261	2,261	2,206	55
Life Insurance	68	68	69	(1)
Office Supplies	600	600	111	489
Postage	400	150	40	110
Operating Supplies	400	400	14	386
Communications	875	1,125	1,153	(28)
Transportation / Conference	1,200	1,200	812	388
Repairs and Maintenance	500	500	60	440
Rental	1,200	1,200	1,200	-
Equipment	400	400	120	280
Total Justice of the Peace - Marathon	37,698	37,698	36,002	1,696

ELECTION ADMINISTRATOR

Elections Administrator	24,449	24,449	24,621	(172)
Chapter 19 Work		8,550	6,550	2,000
Temporary Help	8,653	8,653	8,498	155
Election Clerks	22,000	29,600	29,592	8
Contract Election Supreme	1,500	1,500	1,500	-
Job Classification	1,250	1,250	600	650
Payroll Tax - FICA	2,743	2,743	3,280	(537)
Insurance - Medical	4,446	4,446	5,523	(1,077)
Retirement	3,322	3,322	3,098	224
Life Insurance	100	100	97	3
Office Supplies Voters			-	-
General Supplies & Copies	4,000	5,050	6,033	(983)
Postage	3,700	3,700	2,167	1,533
Postal Expenses Voters			-	-
Software Maintenance	1,125		-	-
Publications & Notices	1,000	1,000	365	635
ESS Program Expenses	7,000	29,000	29,034	(34)
Election Kits	1,000	250	76	174
New Voter Reg Cards	300	750	738	12
Printing / Ballots			-	-
Communications	400	700	689	11
Chapter 19 Expenses Voters			-	-
Training & Travel	3,000	1,870	1,275	595
Lodging		180	176	4
Remote Voting (Travel/Lodge)	400	1,350	1,410	(60)
Cross Training		4,000	4,000	-
Repair & Maintenance	1,000		-	-
Equipment	1,500	19,750	19,704	46
Elections Administration	92,888	152,213	149,026	3,187

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

DISTRICT ATTORNEY

Assistant to District Attorney	22,228	22,228	22,228	-
Assistant District Attorney			-	-
Salary Secretary	30,508	30,508	26,908	3,600
FICA	4,034	4,034	3,759	275
Medical Insurance	4,445	4,445	5,053	(608)
Retirement	5,063	5,063	4,603	460
Life Insurance	153	153	144	9
Office Supplies			-	-
Postage			371	(371)
Fuel	-	-	-	-
Professional Services	-	-	-	-
Communications	-	-	-	-
Transportation/Conferences	-	-	-	-
Rentals	-	-	-	-
Total District Attorney Expenditures	66,431	66,431	63,066	3,365

HOT CHECK SPECIAL FUND

Sal Supp/ L. Uranga	-	-	2,950	(2,950)
Transfer	-	-	-	-
FICA	-	-	223	(223)
Medical Insurance	-	-	535	(535)
Retirement	-	-	277	(277)
Life Insurance	-	-	9	(9)
Hot Check Special Fund	-	-	3,994	(3,994)

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			
	ORIGINAL	FINAL		VARIANCE
	BUDGET	AMENDED	ACTUAL	FAVORABLE
				(UNFAVORABLE)
COUNTY ATTORNEY				
Salary - County Attorney	35,780	35,780	35,780	-
State Salary Supplement	20,833	20,833	20,833	-
Administrative Tech 1	22,054	22,054	9,828	12,226
Administrative Assistant 1	29,447	29,447	29,445	2
Job Classification	2,000	2,000	1,458	542
Shared Employee			-	-
Temporary Help	-	-	-	-
Payroll Tax - FICA	8,424	8,424	7,404	1,020
Insurance - Medical	13,335	13,335	11,688	1,647
Retirement	10,571	10,571	9,124	1,447
Life Insurance	319	319	286	33
Office Supplies	2,000	2,000	1,736	264
Postage	750	750	310	440
Communications	2,500	2,850	3,138	(288)
Training / Education	900	900	275	625
Repairs and maintenance	250	300	278	22
Capital Outlay	500	100	-	100
Total County Attorney Expenditures	149,663	149,663	131,583	18,080
COUNTY TREASURER				
Salary - Treasurer	35,780	35,780	35,780	-
Salary Supplement Tri -Co.	3,500	3,500	3,500	-
Salary Supplement	3,500	3,500	3,500	-
Assistant to Treasurer	27,768	27,768	27,768	-
Bookkeeper	25,000	25,000	25,000	-
Job Classification	2,000	2,000	2,000	-
Office Manager	26,416	26,416	26,189	227
Payroll Tax - FICA	9,483	9,483	9,398	85
Insurance - Medical	17,779	17,779	19,676	(1,897)
Retirement	11,901	11,901	11,592	309
Life Insurance	359	359	363	(4)
Office Supplies	3,000	3,720	3,855	(135)
Postage	1,500	1,500	2,509	(1,009)
Professional services	1,000	1,000	-	1,000
Communications	2,200	2,200	903	1,297
Transportation / Conference	5,000	4,080	4,003	77
Maintenance - Equipment	500	500	341	159
Equipment	3,000	3,000	1,220	1,780
Computer maintenance / Update	3,000	3,200	3,200	-
Total County Treasurer	182,686	182,686	180,797	1,889

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

COUNTY TAX OFFICE

Salary - Tax Assessor	35,780	35,780	35,780	-
Salary - Deputies	97,692	97,692	92,605	5,087
Payroll Tax - FICA	10,211	10,211	9,614	597
Insurance - Medical	22,224	22,224	24,595	(2,371)
Retirement	12,813	12,813	12,026	787
Life Insurance	387	387	377	10
Office Supplies	4,000	4,000	3,441	559
Postage	7,000	9,846	7,472	2,374
Tax roll	2,000	1,781	1,781	-
Professional Services (Mapping)			-	-
Communications	2,000	2,219	2,317	(98)
Transportation	6,500	4,850	2,943	1,907
Advertising & Legal	3,000	2,055	2,055	-
Equipment Lease/Service	1,500	1,500	1,500	-
Equipment	3,000	2,500	2,207	293
Software Maintenance	4,505	4,755	4,704	51
Capital outlay	-	-	-	-
Total County Tax Office Expenditures	212,612	212,613	203,417	9,196

COUNTY COURTHOUSE

Salary - Custodian	26,154	26,154	26,411	(257)
Part-Time Custodian	12,692	12,692	10,278	2,414
Job Classification	1,500	1,500	1,400	100
Election Clerks	-	-	-	-
R&B / Courthouse Repairs	-	-	-	-
Overtime/Custodian	4,000	4,000	2,422	1,578
Payroll Tax - FICA	3,392	3,392	2,986	406
Insurance - Medical	4,445	4,445	4,919	(474)
Retirement	4,257	4,257	3,656	601
Life Insurance	117	117	114	3
Postage Meter Lease	10,300	10,900	11,835	(935)
Maintenance Supplies	6,600	6,600	7,672	(1,072)
Professional Services			2,354	(2,354)
Minute Indexing Project			-	-
DPS/Communications			-	-
Transportation / Training	3,500	2,500	2,375	125
Seminars	-	-	-	-
Advertising and Legal Notices	-	-	-	-

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Utilities	39,000	39,000	33,148	5,852
Repairs and Maintenance	19,000	18,800	19,562	(762)
Rentals	800	400	184	216
Maintenance Contracts	5,000	3,800	2,860	940
Insurance and Bonds			-	-
Dues			-	-
Uniforms	500	300	-	300
Permanent Improvements	16,000	108,100	123,643	(15,543)
Payoff For 2008 Debt			188,020	(188,020)
Copier Lease	2,700	2,900	3,046	(146)
Capital Equipment	14,500	16,700	16,635	65
Total County Courthouse Expenditures	174,457	266,557	463,520	(196,963)
COMMUNITY FACILITIES				
Repairs & General Supplies	8,000	8,000	3,741	4,259
Dump Day			-	-
Utilities	19,500	19,500	14,156	5,344
Contract Equip & Equip Rentals	3,000	7,700	7,625	75
Contract Labor			-	-
Landfill/Attendant			-	-
Lawn Care Supplies	750	750	-	750
Equipment	3,000	8,100	8,016	84
Total Community Facilities Expenditures	34,250	44,050	33,538	10,512
COUNTY JAIL				
Job Classification	4,000	4,000	4,000	-
Salary - Chief Jailer	32,459	32,459	32,460	(1)
Salary - Jailers	164,560	88,460	77,226	11,234
Salary - Cook	22,497	22,497	23,006	(509)
Salary - Relief Jailers	107,984	207,984	214,788	(6,804)
Salary - Secretary	10,764	10,764	9,113	1,651
Overtime Pay	15,000	8,000	7,723	277
Payroll Tax - FICA	27,331	27,331	28,191	(860)
Medical Insurance	40,004	39,004	38,851	153
Retirement	34,297	34,297	34,598	(301)
Life Insurance	1,036	1,036	1,063	(27)
Workman's Comp Insurance	25,900	8,900	8,628	272
Office Supplies	4,500	3,250	3,193	57
Postage	800	800	830	(30)
Prisoners Board	70,000	95,000	96,276	(1,276)
Maintenance Supplies	20,000	17,000	18,802	(1,802)
Prisoners Medical	3,000	2,000	173	1,827

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
Employee Testing	3,000	2,000	1,325	675
SCAAP Epenses		99	-	99
Communications	8,600	10,600	10,566	34
Teletype Services	4,500		-	-
Training/Transportation	5,500	5,500	5,467	33
Utilities	42,000	47,000	49,507	(2,507)
Developing & Prints	1,700	700	-	700
Maintenance (Equip)	6,000	2,000	4,248	(2,248)
Uniforms	3,250	1,450	1,389	61
Transport Vehicle	2,000	750	411	339
Capital Equipment/Jail	10,000	14,100	14,076	24
Total County Jail Expenditures	670,682	686,981	685,910	1,071
 COUNTY CONSTABLES - PREC #1				
Salary	9,411	9,411	9,411	-
Payroll Tax - FICA	720	720	720	-
Insurance - Medical			-	-
Retirement	903	903	881	22
Life Insurance	27	27	28	(1)
Office Supplies			-	-
Operating Supplies #2			-	-
Fuel & Other Operating	550	550	111	439
Training	-	-	-	-
Repairs and maintenance	-	-	-	-
Total County Constables Expenditures	11,611	11,611	11,151	460
 COUNTY CONSTABLES - PREC #2				
Salary	2,500	2,500	2,500	-
Payroll Tax - FICA	191	191	191	-
Insurance - Medical			-	-
Retirement	240	240	234	6
Life Insurance	7	7	7	-
Fuel & Operating Supplies	550	550	-	550
Vehicle Maintenance			-	-
Equipment	-	-	-	-
Total County Constables Expenditures	3,488	3,488	2,932	556

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

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

COUNTY CONSTABLES - PREC #3

Salary	2,500	2,500	2,500	-
Payroll Tax - FICA	191	191	191	-
Insurance - Medical	4,445	4,445	4,919	(474)
Retirement	240	240	234	6
Life Insurance	7	7	7	-
Fuel & Other Operating	550	550	133	417
Training	-	-	-	-
Total County Constables Expenditures	7,933	7,933	7,984	(51)

COUNTY SHERIFF

Salary - Sheriff	35,780	35,780	35,780	-
Salary - Part-Time Deputies	4,400	4,400	2,172	2,228
Salary - Chief Deputy	35,635	35,635	36,878	(1,243)
Salary - Deputies	258,902	253,902	241,882	12,020
Salary - Secretary	24,490	24,490	24,503	(13)
Supplement/EMS	3,000	3,000	3,000	-
Supplement EMS Elected	4,000	4,000	4,000	-
Part-Time CSO	14,000	14,000	14,714	(714)
Salary Deputy SE County	5,000	5,000	2,436	2,564
Co. Supplement Sheriff	5,000	5,000	5,000	-
MHMR Calls	-	13,708	2,550	11,158
Overtime Pay	15,000	15,000	14,425	575
Job Classification	8,000	8,000	7,250	750
Stonegarden O/T	-	-	-	-
Payroll Tax - FICA	31,610	31,610	31,047	563
Medical Insurance	53,338	48,338	48,150	188
Retirement	39,668	38,668	38,156	512
Unemployment Tax	-	-	-	-
Life Insurance	1,198	1,198	1,195	3
Office Supplies	4,300	4,300	3,852	448
Postal Expenses	500	250	190	60
Tires and Tubes	5,200	4,900	4,630	270
Fuel & Oil	50,000	64,000	62,937	1,063
Small Equipment	2,500	1,700	1,609	91
Communications	14,000	10,350	8,965	1,385
Transportation	2,200	2,200	2,156	44
"LEOSE" Training	-	-	907	(907)
Repairs & Maintenance	10,000	13,600	14,325	(725)
Radio Repairs	2,000	2,000	1,170	830
Training & Teclose Requirements	-	-	952	(952)
Chile Cook Off Expenses	-	1,600	1,539	61

COUNTY OF BREWSTER, TEXAS
GENERAL FUND - GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL		VARIANCE FAVORABLE (UNFAVORABLE)
		AMENDED BUDGET	ACTUAL	
Developing & Prints	550	550	495	55
Leased Equipment	2,590	2,590	2,345	245
Uniforms	4,200	4,200	3,929	271
Equipment	3,000	2,100	2,079	21
Total County Sheriff Expenditures	640,061	656,069	625,218	30,851
COUNTY AGENT				
Salary - County Agent			-	-
Part - Time Secretary	6,895	6,895	6,328	567
Job Classification	1,000	1,000	1,000	-
Payroll Tax - FICA	1,584	1,584	1,483	101
Retirement			641	(641)
Life Insurance			20	(20)
Car allowance	5,800	5,800	5,800	-
Office Supplies	450	480	513	(33)
Postal Expense	200	200	9	191
Operating Supplies		600	671	(71)
Repairs & Maintenance	1,000	1,000	977	23
Communications	1,200	1,300	1,348	(48)
Transportation/Shows	3,200	3,600	3,591	9
Vehicle /Lease Purchase	13,000	13,000	12,149	851
Equipment	1,400	270	-	270
Total County Agent Expenditures	35,729	35,729	34,530	1,199
HOME AGENT				
Salary - Home Agent	7,005	7,005	7,005	-
Salary Home Demo Agent	3,979	3,979	3,979	-
Job Classification	500	500	500	-
Payroll Tax - FICA	304	304	442	(138)
Travel Allowance	1,350	1,350	1,350	-
Operating Supplies	600	600	602	(2)
Total Home Agent Expenditures	13,738	13,738	13,878	(140)
Total Expenditures	3,855,538	4,303,707	4,374,181	(70,474)
Revenue Over (Under) Expenditures	196,179	416,410	73,353	(343,057)
Other Sources (Uses):				
Lease Obligations	-	-	205,134	205,134
Transfers	-	-	(335,974)	(335,974)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	196,179	416,410	(57,487)	(473,897)
Fund Balance Beginning of Year	3,880,832	3,880,832	3,880,832	-
Fund Balance End of Year	\$ 4,077,011	\$ 4,297,242	\$ 3,823,345	\$ (473,897)

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, 2008

ROAD AND BRIDGE (GENERAL FUND)			
ORIGINAL	FINAL		VARIANCE
BUDGET	AMENDED	ACTUAL	FAVORABLE
	BUDGET		(UNFAVORABLE)

REVENUE

Auto registration	\$ 315,000	315,000	262,930	\$ (52,070)
State lateral roads	40,000	40,000	107,571	67,571
Road & Bridge Fees	73,000	73,000	39,025	(33,975)
Contract Work				-
Loan Proceeds	-	-	-	-
Auction Sales	-	-	-	-
Other	-	-	1,620	1,620
Total Revenue	428,000	428,000	411,146	(16,854)

EXPENDITURES

Salaries - Commissioners	72,862	72,862	72,864	(2)
Salaries - Supervisor	32,146	32,146	32,146	-
Sign Techs				-
Salaries - Road Crew	149,103	149,103	132,597	16,506
Salary - Temporary Help				-
Part Time Supervisor	3,500	3,500	3,500	-
Overtime Hours	4,000	4,000	4,188	(188)
Pena Park Seasonal Employee				-
Car Allowance	2,000	2,000	211	1,789
Job Classification 2007	7,000	7,000	1,975	5,025
Payroll Tax - FICA	20,549	20,549	18,905	1,644
Medical Insurance	48,894	48,894	53,826	(4,932)
Retirement	25,595	25,595	22,565	3,030
Workman's Comp Insurance	15,000	8,200	4,856	3,344
Unemployment Comp Insurance	2,000	2,000	726	1,274
Life Insurance	785	785	943	(158)
TCDRS Supplemental Insurance	750	750	425	325
Fuel & Oil	60,000	67,500	67,336	164
Office Supplies	2,000	2,000	290	1,710
Fuel & Oil - Parks			-	-
Repairs & Maintenance Supplies	15,000	31,000	32,268	(1,268)
R & M Pena Park	4,000	4,000	3,898	102
Road Materials	105,625	93,125	191,655	(98,530)
Miscellaneous Supplies	2,000	3,000	3,131	(131)
Miscellaneous Small Equipment	5,000	3,000		3,000

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, 2008

ROAD AND BRIDGE (GENERAL FUND)				
	ORIGINAL	FINAL		VARIANCE
	BUDGET	AMENDED	ACTUAL	FAVORABLE
		BUDGET		(UNFAVORABLE)
Miscellaneous Easement			2,449	(2,449)
Communications	2,000	2,300	2,846	(546)
Refunds / Usage Fees			94	(94)
Recycling & Solid Waste	5,000	1,000	600	400
Continuing Education/Training	4,500	7,000	6,936	64
Utilities	5,000	3,500	2,764	736
Tires & Tubes	6,240	6,240	6,200	40
Landfills			-	-
Uniforms	8,500	7,500	8,499	(999)
Capital Outlay	2,500	2,500		2,500
Permanent Improvements - Bldgs			1,651	(1,651)
Right Away Acquisition		1,500	1,500	-
Capital/Machinery & Vehicles	5,000	4,000	38,632	(34,632)
Marathon Community Facilities	-	-	-	-
Total Expenditures	616,549	616,549	720,476	(103,927)
Revenue Over (Under) Expenditure	(188,549)	(188,549)	(309,330)	(120,781)
Other Sources:				
Loan Proceeds	-	-	134,769	134,769
Transfers	-	-	3,962	3,962
Total Other Sources	-	-	138,731	138,731
Fund Balance Beginning of Year	(356,347)	(356,347)	(356,347)	-
Fund Balance End of Year	\$ (544,896)	(544,896)	(526,946) \$	17,950

COUNTY OF BREWSTER, TEXAS
DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
Tax Revenue	\$ 356,621	356,621	353,072	\$ (3,549)
Penalty & Interest			9,271	9,271
Interest			2,095	2,095
Total Revenue	356,621	356,621	364,438	7,817
EXPENDITURES				
Principal, Certs of Obligation	135,000	135,000	135,000	-
Principal, Road Materials	26,822	26,822	100,000	(73,178)
Principal, heavy Equipment R & B	50,000	50,000	239,903	(189,903)
Principal Other Debt			45,000	(45,000)
Principal, Pickup R & B	25,000	25,000		25,000
Principal, Other Debt, Library	15,000	15,000		15,000
Fire Truck Pmt	12,264	12,264	25,279	(13,015)
Interest, Certs. Of Obligation	38,848	38,848	38,848	-
Interest, Heavy Equipment R & B			11,499	(11,499)
Interest, Road Materials	4,684	4,684	-	4,684
R&B Machinery & Equip	46,174	46,174	44,308	1,866
Interest, Other Debt Library	1,335	1,335	4,025	(2,690)
Total Expenditures	355,127	355,127	643,862	(288,735)
Revenue Over (Under) Expenditure	1,494	1,494	(279,424)	(280,918)
Other Financing Sources (Uses)				
Bond Proceeds	-	-	109,654	109,654
Bond Issuance Costs	-	-	(109,654)	(109,654)
Transfer from Other Funds	-	-	245,232	245,232
Total Other Financing Sources	-	-	245,232	245,232
Net Change in Fund Balance	1,494	1,494	(34,192)	(35,686)
Fund Balance Beginning of Year	175,776	175,776	175,776	175,776
Fund Balance - End of Year	\$ 177,270	177,270	141,584	\$ 140,090

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2008

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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<u>REVENUE</u>		
Current Taxes	\$ 1,187,897	\$ 1,187,897
Delinquent Taxes	32,462	32,462
15% Attorney Fees Collected	26,407	26,407
Tax Suits	11,209	11,209
In Lieu of Taxes	1,054,890	1,054,890
In Lieu of Taxes - Black Gap	6,744	6,744
County Attorney - Salary Supplement	6,157	6,157
Penalties and Interest - Taxes	8,152	8,152
Licenses and Permits	4,645	4,645
Beer & Wine Permits	460	460
Tri-county Probation	-	-
Overtime Payment Customs	-	-
RGCOG Grant Reimbursements	17,068	17,068
Fuel Reimb Customs	-	-
Grant Reimb	2,134	2,134
TEEX Reimbursements	-	-
Resource Officer Payments	26,750	26,750
Indigent Defense Award Funds	9,278	9,278
Refund Election Expense	57,773	57,773
Reimb Retiree Insurance	1,851	1,851
Reimburse Juror Fees	680	680
Drink Permits and Tax	19,731	19,731
Park & Wildlife 85% Fine	222	222
Law Enfor't Off Edu	-	-
Auto Registration	262,930	262,930
Gross Weight Fee	107,571	107,571
Contract Work	1,620	1,620
State Lateral Roads	39,025	39,025
Law Enforcement Reimbursements	-	-
State Court Costs	233,460	233,460
Forest Service Grant	-	-
Chapter 19 Funds	3,902	3,902
Constitutional EXC Fees	-	-
State Sales Tax	470,726	470,726
Other Taxes	-	-
Tax Collection Contracts	74,225	74,225
Federal Prisoners	500,118	500,118
7% Hotel/Motel Tax	18,931	18,931
Leose Training Fund	-	-
Inmate Phone System	19,127	19,127
State Salary Supplement	36,295	36,295
Fees - Judge	354	354
Fees - Sheriff	19,520	19,520
Fees - Administrative	320	320
Fees - Attorney	60	60
Fees - County Clerk	121,231	121,231
Fees - District Clerk	42,180	42,180
Fees - Tax Office	2,660	2,660

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2008

	GENERAL GOVERNMENT	ROADS & BRIDGE	COMBINED
			-
			-
			-
Fees - Inspections	12,000	-	12,000
Fees - Trial and jury	180	-	180
Fees - Juvenile		-	-
Fiscal Payment Tri-Co	3,500	-	3,500
Civil & Small Claims Court	25	-	25
Fines - Justice of the Peace	128,263	-	128,263
City of Alpine - ENS	3,750	-	3,750
Tech Fees/JP's	28	-	28
Law Library	6,177	-	6,177
PTD Administrative Fees	21,777	-	21,777
Fines - County Court	22,869	-	22,869
Fines - District Court	13,652	-	13,652
Bond Forfeitures	2,450	-	2,450
Constables	2,535	-	2,535
DEF Adjudication	1,867	-	1,867
Auction Sales	17,969	-	17,969
Reimb/ DA's Secretary Salary & Supp	21,962	-	21,962
Community Center User's Fees	400	-	400
Interest	65,825	-	65,825
Other Misc. Reimbursements	5,847	-	5,847
Reimbursements IRS	6,975	-	6,975
Donations	5,000	-	5,000
Emergency Services District	50,000	-	50,000
394th District Court	4,983	-	4,983
C.A.S.I Annual Donation	2,000	-	2,000
MHMR - Deputy Services	15,667	-	15,667
Rent/Appraisal District	12,000	-	12,000
Other	2,212	-	2,212
Total Revenue	\$ 4,447,532	411,146	\$ 4,858,678

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2008

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
-----------------------	------------------	----------

<u>EXPENDITURES</u>	\$		\$
Salary	513,344	247,480	760,824
Salary - I.T. Director	26,000	-	26,000
Salary - Secretary	158,548	-	158,548
Salary - Deputies	932,724	-	932,724
Salary - Other	95,924	-	95,924
Job Classifications	26,291	-	26,291
Car Allowance	11,950	-	11,950
Payroll Tax - FICA	132,705	18,904	151,609
Insurance - Medical	282,922	53,826	336,748
Retirement	160,654	22,565	183,219
Insurance - Retirees	5,040	-	5,040
Insurance - Workers' Compensation	13,027	4,856	17,883
Insurance - Unemployment Comp	6,216	726	6,942
Insurance - TCDRS Supplemental	4,152	943	5,095
Insurance - Life	184,532	425	184,957
State Quarterly Fees	-	-	-
Grant Refunds	-	-	-
Office Supplies and Postage	52,052	290	52,342
Maintenance and Repair	91,804	297,606	389,410
Operating Supplies	87,394	3,131	90,525
Communications	40,161	2,846	43,007
Transportation / Conferences	45,939	6,936	52,875
Published Notices / Juries	9,649	-	9,649
Visiting Judges	-	-	-
Professional Services	162,570	2	162,572
Utilities	96,810	-	96,810
Prisoner Board and Medical	96,449	-	96,449
Appraisal District	43,658	-	43,658
Tri-County Juvenile Probation	30,500	-	30,500
County ESD # 1	-	-	-
Groundwater District	12,810	-	12,810
Insurance	95,913	-	95,913
TNRCC Council Fees	2,619	-	2,619
Autopsies	16,600	-	16,600
Advertising & Legal Notices	4,731	-	4,731
Bonds	5,950	-	5,950
Ambulance Service	87,000	-	87,000
Dues	9,977	-	9,977
Child Welfare Board	2,500	-	2,500
Alpine Public Library	38,000	-	38,000
Indigent Relief	19,154	-	19,154
Child Advocacy Center	1,500	-	1,500
Law Library	23,324	-	23,324
Rentals	3,150	-	3,150
In Lieu Taxes	126,587	-	126,587
Terlingua Medics	31,417	-	31,417

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2008

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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Family Crisis Center of the Big Bend	3,000	-	3,000
Marathon Fire and Ambulance	3,659	-	3,659
Contingency	188,020	-	188,020
Salvage Payment		-	-
Insurance Settlement	1,354	-	1,354
Contract Incarcerations	5,000	-	5,000
County Inspection Fees	11,150	-	11,150
Recreational Services	3,000	-	3,000
Alpine Marathon Cemeteries	12,500	-	12,500
Sunshine House	3,000	-	3,000
E. Alpine Grant Match	2,000	-	2,000
Parks & Wildlife 85% Fine	-	-	-
Transport Vehicle	29,034	-	29,034
Other	4,348	21,308	25,656
Leased Equipment	30,223	-	30,223
Capital Outlay	285,647	38,632	324,279
Marathon Community Facilities		-	-
Total Expenditures	4,374,182	720,476	5,094,658
Revenue Over (Under) Expenditures	73,350	(309,330)	(235,980)
Other Sources (Uses):			
Capital Leases and Vendor Finance	205,134	134,769	339,903
Transfers In (Out)	(335,974)	3,962	(332,012)
	(130,840)	138,731	7,891
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	(57,490)	(170,599)	(228,089)
Fund Balance as Previously Reported	3,880,835	(356,347)	3,524,488
Fund Balance End of Year	\$ 3,823,345	\$ (526,946)	\$ 3,296,399

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2008

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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Expenditures by Function:			
General Government	\$ 2,190,006		\$ 2,190,006
Justice System	569,820		569,820
Public Safety	647,287		647,287
Corrections and Rehabilitation	685,907		685,907
Health and Human Services	281,162		281,162
Community and Economic Development	-		-
Infrastructure and Environmental Services	-	720,476	720,476
Total Expenditures by Function	\$ 4,374,182	\$ 720,476	\$ 5,094,658

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF
 EXPENDITURES
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 2008

	COUNTY JUDGE	COUNTY CLERK	COUNTY VETERANS OFFICER	NON- DEPT MENTAL	NON-DEPT CONTRACTING AGENCIES	WATER DISTRICT	EMERGENCY MANAGEMENT	COUNTY COURT	DISTRICT COURT	DISTRICT CLERK
Salary	\$ 54,914	35,780	4,800	-	-	-	19,630	-	4,060	35,780
Salary - I.T. Director	28,000	-	-	-	-	-	-	-	-	-
Salary - Secretary	28,771	-	4,800	-	-	-	-	-	12,282	-
Salary - Deputies/ Clerks	22,956	50,235	-	-	-	-	-	1,400	-	20,062
Salary - Other	123	-	-	-	-	-	-	-	16,903	5,396
Job Classifications	3,000	2,000	-	-	-	-	1,000	-	-	2,083
Car Allowance	4,500	-	-	-	-	-	-	-	1,650	-
Payroll Tax - FICA	10,521	6,583	719	-	-	-	1,578	107	2,549	4,741
Retirement	12,943	8,244	861	-	-	-	1,932	130	2,734	5,931
Insurance - Life	405	256	28	-	-	-	90	4	86	186
Insurance - Workers' Comp	-	-	-	4,400	-	-	-	-	-	-
Insurance - Unemployment Comp	-	-	-	6,216	-	-	-	-	-	-
Insurance - TCDRS Supple'tl	-	-	-	4,152	-	-	-	-	-	-
State Quarterly Fees	-	-	-	184,532	-	-	-	-	-	-
Refunds to Tax Department	-	-	-	-	-	-	-	-	-	-
Grant Refunds	-	-	-	-	-	-	-	-	-	-
Office Supplies and Postage	2,429	4,419	123	(1,715)	-	9	631	-	540	5,675
Maintenance - Equipment	-	500	-	-	-	-	-	-	-	1,250
Operating Supplies	-	1,343	-	-	-	-	-	67	8	1,803
Transportation / Conferences	2,646	3,008	1,447	-	-	-	2,168	-	-	1,412
Published Notices / Juries	-	-	-	3,749	-	-	-	-	2,985	-
Visiting Judges	-	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	105,059	-	-	-	17,251	38,581	-
Utilities	-	-	-	-	-	-	-	-	-	-
Prisoner Board and Medical	-	-	-	-	-	-	-	-	-	-
Appraisal District	-	-	-	-	43,658	-	-	-	-	-
Tri-County Juvenile Probation	-	-	-	-	30,500	-	-	-	-	-
Brewster County ESD #1	-	-	-	-	31,417	-	-	-	-	-
Groundwater District	-	-	-	-	12,810	-	-	-	-	-
Insurance - Other	-	-	-	95,613	-	-	-	-	300	-
TNRCC Council Fees	-	-	-	2,619	-	-	-	-	-	-
Autopsies	-	-	-	16,600	-	-	-	-	-	-
Advertising & Legal Notices	-	-	-	4,731	-	-	-	-	-	-
Ambulance Service	-	-	-	-	-	-	87,000	-	-	-
Dues	-	-	-	9,977	-	-	-	-	-	-
Child Welfare Board	-	-	-	-	2,500	-	-	-	-	-
Alpine Public Library	-	-	-	-	38,000	-	-	-	-	-
Indigent Relief	-	-	-	19,154	-	-	-	-	-	-
Child Advocacy Center	-	-	-	-	1,500	-	-	-	-	-
Law Library	-	-	-	-	-	-	-	21,541	1,763	-
Rentals	-	-	-	-	-	-	-	-	-	-
In Lieu Taxes	-	-	-	126,567	-	-	-	-	-	-
Family Crisis Center of the BB	-	-	-	-	3,000	-	-	-	-	-
Marathon Fire and Ambulance	-	-	-	-	-	-	3,659	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
MHMR	-	-	-	-	5,000	-	-	-	-	-
County Inspection Fees	-	-	-	11,150	-	-	-	-	-	-
Fire Fighting Services	-	-	-	-	-	-	-	-	-	-
Election Clerk & Meals	-	-	-	-	-	-	-	-	-	-
Recreational Services	-	-	-	-	3,000	-	-	-	-	-
Sunshine House	-	-	-	-	12,500	-	-	-	-	-
Alpine Marathon Cemeteries	-	-	-	-	3,000	-	-	-	-	-
Brewster County Historical	-	-	-	-	2,000	-	-	-	-	-
Parks & Wildlife 85% Fine	-	-	-	-	-	-	-	-	-	-
ESS Program Expenses	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	886	-	-	3,462	-	-	-
Leased Equipment	-	3,193	-	-	-	-	-	-	-	-
Capital Outlay	-	1,788	-	-	-	-	94,927	-	-	453
Total Expenditures	188,921	133,178	13,138	648,725	188,885	140	219,472	40,500	91,595	95,476
Other Uses										
Total Expenditures and Other Uses	\$ 188,921	\$ 133,178	\$ 13,138	\$ 648,725	\$ 188,885	\$ 140	\$ 219,472	\$ 40,500	\$ 91,595	\$ 95,476
Expenditures by Function:										
General Government	188,921	133,178		648,725	188,885					
Justice System								40,500	91,595	95,476
Public Safety										
Corrections and Rehabilitation			13,138							
Health and Human Services						140	219,472			
Community and Economic Development										
Infrastructure and Environmental Services										
Total expenditures by function	\$ 188,921	\$ 133,178	\$ 13,138	\$ 648,725	\$ 188,885	\$ 140	\$ 219,472	\$ 40,500	\$ 91,595	\$ 95,476

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF
 EXPENDITURES
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 2008

	JUSTICE OF THE PEACE ALPINE	JUSTICE OF THE PEACE MARATHON	JUSTICE OF THE PEACE TERLINGUA	ELECTIONS ADMIN	DISTRICT ATTORNEY	HOT CHECK FUND	COUNTY ATTORNEY	COUNTY TREASURER	COUNTY TAX OFFICE	APPRAISAL DISTRICT	COUNTY COURT HOUSE
Salary	\$ 33,020	13,250	23,548	26,121	-	-	56,613	42,780	35,780	-	28,833
Salary - I.T. Director	-	-	-	-	-	-	-	-	-	-	-
Salary - Secretary	23,884	-	-	-	-	2,950	29,445	25,000	-	-	-
Salary - Deputies/ Clerks	-	-	-	29,592	49,136	-	9,828	53,957	92,605	-	-
Salary - Other	-	-	-	15,048	-	-	-	-	-	-	10,278
Job Classifications	-	-	-	800	-	-	1,458	2,000	-	-	1,400
Car Allowance	-	-	-	-	-	-	-	-	-	-	-
Payroll Tax - FICA	4,210	1,014	1,750	3,280	3,759	223	7,404	9,398	9,614	-	2,988
Retirement	5,311	1,241	2,206	3,098	4,603	277	9,125	11,592	12,028	-	3,656
Insurance - Life	166	39	69	97	144	8	286	363	377	-	114
Insurance - Workers' Comp	-	-	-	-	-	-	-	-	-	-	-
Insurance - Unemployment Comp	-	-	-	-	-	-	-	-	-	-	-
Insurance - TCDRS Supplement	-	-	-	-	-	-	-	-	-	-	-
State Quarterly Fees	-	-	-	-	-	-	-	-	-	-	-
Refunds to Tax Department	-	-	-	-	-	-	-	-	-	-	-
Grant Refunds	-	-	-	-	-	-	-	-	-	-	-
Office Supplies and Postage	2,957	352	151	8,200	371	-	2,045	6,364	10,913	-	-
Maintenance - Equipment	1,860	120	60	-	-	-	-	3,541	4,704	-	22,606
Operating Supplies	145	125	14	814	-	-	-	-	1,781	-	7,674
Transportation / Conferences	2,600	948	812	6,881	-	-	275	4,003	2,942	-	2,375
Published Notices / Juries	-	-	-	365	-	-	-	-	2,055	-	-
Visiting Judges	-	-	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-	-	2,354
Utilities	-	-	-	-	-	-	-	-	-	-	33,148
Prisoner Board and Medical	-	-	-	-	-	-	-	-	-	-	-
Appraisal District	-	-	-	-	-	-	-	-	-	-	-
Tri-County Juvenile Probation	-	-	-	-	-	-	-	-	-	-	-
Brewster County ESD #1	-	-	-	-	-	-	-	-	-	-	-
Groundwater District	-	-	-	-	-	-	-	-	-	-	-
Insurance - Other	-	-	-	-	-	-	-	-	-	-	-
TNRCC Council Fees	-	-	-	-	-	-	-	-	-	-	-
Autopsies	-	-	-	-	-	-	-	-	-	-	-
Advertising & Legal Notices	-	-	-	-	-	-	-	-	-	-	-
Ambulance Service	-	-	-	-	-	-	-	-	-	-	-
Dues	-	-	-	-	-	-	-	-	-	-	-
Child Welfare Board	-	-	-	-	-	-	-	-	-	-	-
Alpine Public Library	-	-	-	-	-	-	-	-	-	-	-
Indigent Relief	-	-	-	-	-	-	-	-	-	-	-
Child Advocacy Center	-	-	-	-	-	-	-	-	-	-	-
Law Library	-	-	-	-	-	-	-	-	1,500	-	-
Rentals	-	450	1,200	-	-	-	-	-	-	-	-
In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-
Family Crisis Center of the BB	-	-	-	-	-	-	-	-	-	-	-
Marathon Fire and Ambulance	-	-	-	-	-	-	-	-	-	-	188,020
Debt Service	-	-	-	-	-	-	-	-	-	-	-
MHMR	-	-	-	-	-	-	-	-	-	-	-
County Inspection Fees	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting Services	-	-	-	-	-	-	-	-	-	-	-
Election Clerk & Meals	-	-	-	-	-	-	-	-	-	-	-
Recreational Services	-	-	-	-	-	-	-	-	-	-	-
Sunshine House	-	-	-	-	-	-	-	-	-	-	-
Alpine Marathon Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Brewster County Historical	-	-	-	-	-	-	-	-	-	-	-
Parks & Wildlife 85% Fine	-	-	-	-	-	-	-	-	-	-	-
ESS Program Expenses	-	-	-	29,034	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	14,881
Leased Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	72	20	120	19,704	-	-	278	1,219	2,206	-	140,278
Total Expenditures	84,801	23,004	36,002	149,026	63,066	3,993	131,583	180,795	203,415	-	463,522
Other Uses											
Total Expenditures and Other Uses	\$ 84,801	\$ 23,004	\$ 36,002	\$ 149,026	\$ 63,066	\$ 3,993	\$ 131,583	\$ 180,795	\$ 203,415	\$ -	\$ 463,522
Expenditures by Function:											
General Government				149,026							463,522
Justice System	84,601	23,004	36,002		63,066	3,993	131,583	180,795	203,415		
Public Safety											
Corrections and Rehabilitation											
Health and Human Services											
Community and Economic Development											
Infrastructure and Environmental Services											
Total expenditures by function	\$ 84,601	\$ 23,004	\$ 36,002	\$ 149,026	\$ 63,066	\$ 3,993	\$ 131,583	\$ 180,795	\$ 203,415	\$ -	\$ 463,522

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF
 EXPENDITURES
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 2008

	COMMUNITY FACILITIES	COUNTY JAIL	COUNTY CONSTABLES PREC #1	COUNTY CONSTABLES PREC #2	COUNTY CONSTABLES PREC #3	COUNTY SHERIFF	COUNTY AGENT	HOME AGENT	TOTAL COMBINED
Salary	-	32,460	9,411	2,500	2,500	40,780	7,005	3,979	\$ 513,344
Salary - I.T. Director	-	-	-	-	-	-	-	-	26,000
Salary - Secretary	-	9,113	-	-	-	24,503	-	-	158,548
Salary - Deputies/ Clerks	-	315,021	-	-	-	287,932	-	-	932,724
Salary - Other	-	7,723	-	-	-	34,125	6,328	-	95,924
Job Classifications	-	4,000	-	-	-	7,250	1,000	500	26,291
Car Allowance	-	-	-	-	-	-	5,800	-	11,950
Payroll Tax - FICA	-	28,191	720	191	191	31,047	1,483	446	132,705
Retirement	-	34,598	861	234	234	38,156	641	-	160,654
Insurance - Life	-	1,063	28	7	7	1,195	20	-	5,040
Insurance - Workers' Comp	-	8,627	-	-	-	-	-	-	13,027
Insurance - Unemployment Comp	-	-	-	-	-	-	-	-	6,216
Insurance - TCDRS Supple't	-	-	-	-	-	-	-	-	4,152
State Quarterly Fees	-	-	-	-	-	-	-	-	184,532
Refunds to Tax Department	-	-	-	-	-	-	-	-	-
Grant Refunds	-	-	-	-	-	-	-	-	-
Office Supplies and Postage	-	4,023	-	-	-	4,043	522	-	52,052
Maintenance - Equipment	11,367	23,050	-	-	-	21,769	977	-	91,604
Operating Supplies	-	1,388	111	-	133	70,715	671	602	87,394
Transportation / Conferences	-	5,466	-	-	-	4,015	3,591	1,350	45,939
Published Notices / Juries	-	-	-	-	-	495	-	-	9,649
Visiting Judges	-	-	-	-	-	-	-	-	-
Professional Services	-	1,325	-	-	-	-	-	-	162,570
Utilities	14,156	49,506	-	-	-	-	-	-	96,810
Prisoner Board and Medical	-	96,449	-	-	-	-	-	-	96,449
Appraisal District	-	-	-	-	-	-	-	-	43,658
Tri-County Juvenile Probation	-	-	-	-	-	-	-	-	30,500
Brewster County ESD #1	-	-	-	-	-	-	-	-	31,417
Groundwater District	-	-	-	-	-	-	-	-	12,810
Insurance - Other	-	-	-	-	-	-	-	-	95,913
TNRCC Council Fees	-	-	-	-	-	-	-	-	2,619
Autopsies	-	-	-	-	-	-	-	-	16,600
Advertising & Legal Notices	-	-	-	-	-	-	-	-	4,731
Ambulance Service	-	-	-	-	-	-	-	-	87,000
Dues	-	-	-	-	-	-	-	-	9,977
Child Welfare Board	-	-	-	-	-	-	-	-	2,500
Alpine Public Library	-	-	-	-	-	-	-	-	38,000
Indigent Relief	-	-	-	-	-	-	-	-	19,154
Child Advocacy Center	-	-	-	-	-	-	-	-	1,500
Law Library	-	-	-	-	-	-	-	-	23,324
Rentals	-	-	-	-	-	-	-	-	3,150
In Lieu Taxes	-	-	-	-	-	-	-	-	126,587
Family Crisis Center of the BB	-	-	-	-	-	-	-	-	3,000
Marathon Fire and Ambulance	-	-	-	-	-	-	-	-	3,659
Debt Service	-	-	-	-	-	-	-	-	188,020
MHMR	-	-	-	-	-	-	-	-	5,000
County Inspection Fees	-	-	-	-	-	-	-	-	11,150
Fire Fighting Services	-	-	-	-	-	-	-	-	-
Election Clerk & Meals	-	-	-	-	-	-	-	-	-
Recreational Services	-	-	-	-	-	-	-	-	3,000
Sunshine House	-	-	-	-	-	-	-	-	12,500
Alpine Marathon Cemeteries	-	-	-	-	-	-	-	-	3,000
Brewster County Historical	-	-	-	-	-	-	-	-	2,000
Parks & Wildlife 85% Fine	-	-	-	-	-	-	-	-	-
ESS Program Expenses	-	-	-	-	-	-	-	-	29,034
Other	-	-	-	-	-	-	-	-	4,348
Leased Equipment	-	-	-	-	-	-	12,149	-	30,223
Capital Outlay	8,016	14,487	-	-	-	2,079	-	-	285,647
Total Expenditures	33,539	685,907	11,151	2,932	7,985	625,219	41,535	6,877	4,374,182
Other Uses	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$ 33,539	\$ 685,907	\$ 11,151	\$ 2,932	\$ 7,985	\$ 625,219	\$ 41,535	\$ 6,877	4,374,182
Expenditures by Function:									
General Government	33,539	-	-	-	-	-	-	-	2,190,006
Justice System	-	-	-	-	-	-	-	-	569,820
Public Safety	-	-	11,151	2,932	7,985	625,219	-	-	647,287
Corrections and Rehabilitation	-	685,907	-	-	-	-	-	-	685,907
Health and Human Services	-	-	-	-	-	-	41,535	6,877	281,162
Community and Economic Development	-	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-	-
Total expenditures by function	\$ 33,539	\$ 685,907	\$ 11,151	\$ 2,932	\$ 7,985	\$ 625,219	\$ 41,535	\$ 6,877	4,374,182

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2008

	35	56	54	55	13	19	12	30	18	26
	TX Dot	Block	Block	Block	Emergency	Solid	Records	County	Homeland	Sheriff
	Colonia	Grant	Grant	Grant	Management	Waste	Management	Attorney	Security	Seized
	Program	727-029	725-185	725-185	Grant	Grant	ment	Special		Property
Cash in Bank	\$ 24,711	\$ -	\$ -	\$ -	\$ -	\$ (4,833)	\$ 106,463	\$ 9,892	\$ 7,485	\$ 45,252
Cash - money market										
Grants Receivable		98,495								
Due from other funds										
Accounts receivable										1,289
Total Assets	\$ 24,711	\$ 98,495	\$ -	\$ -	\$ -	\$ (4,833)	\$ 106,463	\$ 9,892	\$ 7,485	\$ 46,541
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,538	\$ -	\$ -	\$ -	\$ 16,517
Accounts Payable		98,495					15,079		8,171	
Deferred revenue										
Other										
Total Liabilities	-	98,495	-	-	-	4,538	15,079	-	8,171	16,517
FUND BALANCE										
Restricted Fund Balance	24,711	-	-	-	-	(9,371)	91,384	9,892	(686)	30,024
Total Fund Balance	24,711	-	-	-	-	(9,371)	91,384	9,892	(686)	30,024
Total Liabilities and Fund Balance	\$ 24,711	\$ 98,495	\$ -	\$ -	\$ -	\$ (4,833)	\$ 106,463	\$ 9,892	\$ 7,485	\$ 46,541

ASSETS

LIABILITIES

FUND BALANCE

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2008

	27	15	89	20	21	22	23	24	25	34
	Sheriff Abandoned Vehicles	Marathon EMS	Tourism Council	Operation Firebacker fund 20	Border Star fund 21	HIDTA fund 22	HIDTA fund 23	HIDTA fund 24	HIDTA fund 25	HIDTA fund 34

ASSETS

Cash in Bank	\$ 8,899	\$ 72	\$ 96,370	\$ (12,388)	\$ (5,638)		\$ -	\$ -	\$ 1,648	\$ -
Cash - money market				28,857	6,164				1,735	
Grants Receivable										
Due from other funds										
Accounts receivable										
Total Assets	\$ 8,899	\$ 72	\$ 96,370	\$ 16,469	\$ 526	\$ -	\$ -	\$ -	\$ 3,383	\$ -

LIABILITIES

Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,536	\$ (4,711)	\$ 11,050	\$ -	\$ -
Accounts Payable				13,989					661	
Deferred revenue				2,763	526					
Other										
Total Liabilities	\$ -	\$ -	\$ -	\$ 16,752	\$ 526	\$ 11,536	\$ (4,711)	\$ 11,050	\$ 661	\$ -

FUND BALANCE

Restricted Fund Balance	8,899	72	96,370	(283)	-	(11,536)	4,711	(11,050)	2,722	-
Total Fund Balance	8,899	72	96,370	(283)	-	(11,536)	4,711	(11,050)	2,722	-
Total Liabilities and Fund Balance	\$ 8,899	\$ 72	\$ 96,370	\$ 16,469	\$ 526	\$ -	\$ -	\$ -	\$ 3,383	\$ -

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2008

	39	29	43	33	37	38	32	28	16	31
	HIDTA fund 39	HIDTA fund 29	HIDTA fund 43	Operation Linebacker fund 33	Operation Linebacker fund 37	Operation Linebacker fund 38	HAVA Grant	Juvenile Probation Grant #1	Lease Training	Technology Fund

ASSETS

Cash in Bank	\$ 34,057	\$ 3,979	\$ (23,955)	\$ -	\$ 266	\$ (2,125)	\$ -	\$ -	\$ 9,795	\$ 16,487
Cash - money market			20,451							
Grants Receivable										
Due from other funds										
Accounts receivable										

Total Assets

	\$ 34,057	\$ 3,979	\$ (3,504)	\$ -	\$ 266	\$ (2,125)	\$ -	\$ -	\$ 9,795	\$ 16,487
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LIABILITIES

Due to General Fund	\$ -	\$ 4,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,036	\$ -
Accounts Payable	480	180	3,794							
Deferred revenue										
Other										

Total Liabilities

	480	4,297	3,794						6,036	
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FUND BALANCE

Restricted Fund Balance	33,577	(318)	(7,298)		266	(2,125)			3,759	16,487
Total Fund Balance	33,577	(318)	(7,298)		266	(2,125)			3,759	16,487

Total Liabilities and Fund Balance

	\$ 34,057	\$ 3,979	\$ (3,504)	\$ -	\$ 266	\$ (2,125)	\$ -	\$ -	\$ 9,795	\$ 16,487
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COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2008

	17	76	40	41	42	36	
	Hazard Mitigation Grant	Inmate Commissary Fund	Border Star	Operation Lonestar	Border Star V	Fire Truck Fund	Total Combined
ASSETS							
Cash in Bank	\$ -	\$ 17,460	\$ (852)	\$ (9,534)	\$ (18,190)	\$ -	\$ 305,321
Cash - money market							
Grants Receivable				6,500	24,233		186,435
Due from other funds							-
Accounts receivable							1,289
Total Assets	\$ -	\$ 17,460	\$ (852)	\$ (3,034)	\$ 6,043	\$ -	\$ 493,045
LIABILITIES							
Due to General Fund	\$ -	\$ -	\$ -	\$ 217	\$ 3,486	\$ -	\$ 49,083
Accounts Payable			722				137,103
Deferred revenue							8,171
Other							3,289
Total Liabilities	\$ -	\$ -	\$ 722	\$ 217	\$ 3,486	\$ -	\$ 197,646
FUND BALANCE							
Restricted Fund Balance	-	17,460	(1,574)	(3,251)	2,557	-	295,399
Total Fund Balance	-	17,460	(1,574)	(3,251)	2,557.00	-	295,399
Total Liabilities and Fund Balance	\$ -	\$ 17,460	\$ (852)	\$ (3,034)	\$ 6,043	\$ -	\$ 493,045

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2008

	TX Dot Colonia Program	Block Grant 727-029	Block Grant 725-185	Emergency Management Grant	Solid Waste Grant	Records Manage- ment	County Attorney Special	Homeland Security	Sheriff Seized Property	Sheriff Abandoned Vehicles
REVENUE										
Local and State										
Federal		130,545	211,778					142,945		
Seizures									32,800	9,099
Commissary sales										
Hotel Motel Tax										
Interest							130			
Fees						58,312	5,590			
Other							222		1,874	270
Total Revenue	-	130,545	211,778	-	-	58,312	5,942	142,945	34,674	9,369
EXPENDITURES										
Federal/State:										
Administration		19,175	8,750							
Engineering/Consulting		17,300	12,028							
Construction		94,070	191,000							
Local:										
Law enforcement expenses										
Salary - administrator									4,587	
Salary - officers										
Salary - secretary							6,157			
FICA										
Contract services					4,833	151				
Medical and life insurance						55,048		312		
Retirement						298				
Workers' compensation						187				
Unemployment										
Advertising and promotion										
Office supplies										
Operating supplies						2,690				560
Repair and maintenance										3,746
Professional services										
Utilities										
Rent										
Other						2,894	3,799			
Capital Outlay								149,407	29,325	628
Total Expenditures	-	130,545	211,778	-	4,833	61,268	9,956	149,719	33,912	4,934
Revenue Over (Under) Expenditures	-	-	-	-	(4,833)	(2,956)	(4,014)	(6,774)	762	4,435
Transfer from (to) other funds				6,221		267				
Revenue Over (Under) Expenditures and Transfers	-	-	-	6,221	(4,833)	(2,689)	(4,014)	(6,774)	762	4,435
Beginning fund balance as previously reported	24,711	-	-	(6,221)	(4,538)	94,073	13,906	6,088	29,262	4,464
Fund Balance End of Year	24,711	-	-	-	(9,371)	91,384	9,892	(686)	30,024	8,899
Expenses by type										
General government						61,268				
Justice System							9,956			
Public Safety								149,719	33,912	4,934
Corrections and Rehabilitation										
Health and Human Services										
Community and Economic Development			211,778							
Infrastructure and Environmental Servi		130,545			4,833					
Total expenditures by function	-	130,545	211,778	-	4,833	61,268	9,956	149,719	33,912	4,934

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2008

	Marathon EMS	Tourism Council	Operation Linebacker fund 20	Border Star fund 21	HIDTA fund 22	HIDTA fund 23	HIDTA fund 24	HIDTA fund 25	HIDTA fund 34
REVENUE									
Local and State				10,755					
Federal			28,857					5,614	
Seizures									
Commissary sales									
Hotel Motel Tax		228,963							
Interest	1	1,319							
Fees									
Other									
Total Revenue	1	230,282	28,857	10,755	-	-	-	5,614	-
EXPENDITURES									
Federal/State:									
Administration									
Engineering/Consulting									
Construction									
Local:									
Law enforcement expenses									
Salary - administrator									
Salary - officers			4,914	9,951				3,562	
Salary - secretary									
FICA			374	741				269	
Contract services									
Medical and life Insurance			466	1				309	
Retirement			458	62				342	
Workers' compensation									
Unemployment									
Advertising and promotion		156,684							
Office supplies									
Operating supplies									
Repair and maintenance			1,206						
Professional services									
Utilities									
Rent									
Other		49,435							
Capital Outlay		3,248	21,439						
Total Expenditures	-	209,367	28,857	10,755	-	-	-	4,482	-
Revenue Over (Under) Expenditures	1	20,915	-	-	-	-	-	1,132	-
Transfer from (to) other funds									26,783
Revenue Over (Under) Expenditures and Transfers	1	20,915	-	(8,559)	-	-	-	1,132	26,783
Beginning fund balance as previously reported	71	75,455	(283)	8,559	(11,536)	4,711	(11,050)	1,590	(26,783)
Fund Balance End of Year	72	96,370	(283)	-	(11,536)	4,711	(11,050)	2,722	-
Expenses by type									
General government									
Justice System									
Public Safety			28,857	10,755				4,482	
Corrections and Rehabilitation									
Health and Human Services									
Community and Economic Development		209,367							
Infrastructure and Environmental Services									
Total expenditures by function	-	209,367	28,857	10,755	-	-	-	4,482	-

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2008

	HIDTA fund 39	HIDTA fund 29	HIDTA fund 43	Operation Linebacker fund 33	Operation Linebacker fund 37	Operation Linebacker fund 38	Operation Linebacker fund 38	Juvenile Probation Grant #1	Lease Training
REVENUE									
Local and State									2,400
Federal	33,977		60,173			4,530			
Seizures									
Commissary sales									
Hotel Motel Tax									
Interest									
Fees									
Other									
Total Revenue	33,977	-	60,173	-	-	4,530	-	-	2,400
EXPENDITURES									
Federal/State:									
Administration									
Engineering/Consulting									
Construction									
Local:									
Law enforcement expenses									
Salary - administrator						431			
Salary - officers	22,061		45,982						
Salary - secretary									
FICA	1,615		3,413			33			
Contract services			5,160						
Medical and life Insurance	3,760		7,593			1			
Retirement	2,087		4,285			42			
Workers' compensation									
Unemployment	183		15						
Advertising and promotion									
Office supplies									
Operating supplies			67						
Repair and maintenance	247		956						
Professional services									
Utilities									
Rent	2,580								
Other									640
Capital Outlay						4,530			
Total Expenditures	32,533	-	67,471	-	-	5,037	-	-	640
Revenue Over (Under) Expenditures	1,444	-	(7,298)	-	-	(507)	-	-	1,760
Transfer from (to) other funds				(3,018)	8,845	464	(746)	12,649	
Revenue Over (Under) Expenditures and Transfers	1,444	-	(7,298)	(3,018)	8,845	(43)	(746)	12,649	1,760
Beginning fund balance as previously reported	32,133	(318)		3,018	(8,579)	(2,082)	746	(12,649)	1,999
Fund Balance End of Year	33,577	(318)	(7,298)	-	266	(2,125)	-	-	3,759
Expenses by type									
General government									640
Justice System									
Public Safety	32,533	-	67,471	-	-	5,037	-	-	
Corrections and Rehabilitation									
Health and Human Services									
Community and Economic Development									
Infrastructure and Environmental Services									
Total expenditures by function	32,533	-	67,471	-	-	5,037	-	-	640

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2008

	Technology Fund	Hazard Mitigation Grant	Inmate Commissary Fund	Border Star	Operation LoneStar	Border Star V	Fire Truck Fund	Total Combined
REVENUE								
Local and State				36,237	9,278	55,071		113,741
Federal								618,419
Seizures								41,899
Commissary sales			11,180					11,180
Hotel Motel Tax								228,963
Interest								1,450
Fees	7,625							71,527
Other								2,366
Total Revenue	7,625	-	11,180	36,237	9,278	55,071	-	1,089,545
EXPENDITURES								
Federal/State:								
Administration								27,925
Engineering/Consulting								29,328
Construction								285,070
Local:								
Law enforcement expenses								-
Salary - administrator								431
Salary - officers				28,465	1,054	34,546		155,122
Salary - secretary								6,157
FICA				2,178	80	2,637		11,491
Contract services								65,353
Medical and life Insurance				3,734	87	3,064		19,313
Retirement				1,865	101	3,220		12,650
Workers' compensation								-
Unemployment								198
Advertising and promotion								156,684
Office supplies								-
Operating supplies					11,207	9,514		24,038
Repair and maintenance								6,155
Professional services								-
Utilities								-
Rent								2,580
Other	2,498		5,115					64,381
Capital Outlay	1,130						16,401	226,108
Total Expenditures	3,628	-	5,115	36,243	12,529	52,981	16,401	1,092,984
Revenue Over (Under) Expenditures	3,997	-	6,065	(6)	(3,251)	2,090	(16,401)	(3,439)
Transfer from (to) other funds						467		43,373
Revenue Over (Under) Expenditures and Transfers	3,997	-	6,065	(6)	(3,251)	2,557	(16,401)	39,934
Beginning fund balance as previously reported	12,490	-	11,395	(1,568)	-	-	16,401	255,465
Fund Balance End of Year	16,487	-	17,460	(1,574)	(3,251)	2,557	-	295,399
Expenses by type								
General government	3,628							64,896
Justice System								10,596
Public Safety				36,243	12,529	52,981	16,401	455,854
Corrections and Rehabilitation			5,115					5,115
Health and Human Services								-
Community and Economic Development								421,145
Infrastructure and Environmental Services								135,378
Total expenditures by function	3,628	-	5,115	36,243	12,529	52,981	16,401	1,092,984

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS AND
LIABILITIES AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
 DECEMBER 31, 2008

	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								
Cash - money market								
Due from other funds								
Other								
Total Assets	3,872	4,682	5,350	3,675	39,872	6,554	10,934	\$ 74,939
	3,872	4,682	5,350	3,675	39,872	6,554	10,934	74,939
LIABILITIES								
Due to General Fund								
Payable to Others								
Total Liabilities	-	4,682	5,350	3,675	39,872	6,554	10,934	71,067
	3,872							3,872
Restricted Fund Balance								
Total Fund Balance	3,872	-	-	-	-	-	-	3,872
	3,872	4,682	5,350	3,675	39,872	6,554	10,934	\$ 74,939
Total Liabilities and Fund Balance	-	-	-	-	-	-	-	-

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS AND
LIABILITIES AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
 DECEMBER 31, 2008

	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	75							75
Other Revenue								-
Total Revenue	75	-	-	-	-	-	-	75
EXPENDITURES								
Law enforcement expenses								-
Operating supplies								-
Communications								-
Furnished transportation								-
Professional services								-
Reimbursements and fees								-
Utilities								-
Insurance								-
Contracted Services								-
Miscellaneous								-
Capital Outlay								-
Total Expenditures	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	75	-	-	-	-	-	-	75
before Transfers								
Transfers								-
Revenue over (Under) Expenditures	75	-	-	-	-	-	-	75
Fund Balance Beginning of Year	3,797							3,797
Fund Balance End of Year	\$ 3,872	-	-	-	-	-	-	\$ 3,872

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
SEWER SANITATION IMPROVEMENTS
 YEAR ENDED DECEMBER 31, 2008

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
 PASS THROUGH GRANTOR: OFFICE OF RURAL COMMUNITY AFFAIRS
 COMMUNITY DEVELOPMENT BLOCK GRANT
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 725-185
 CONTRACT PERIOD: 10/24/05 TO 4/23/08

BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
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REVENUE

Federal/State	\$402,000	\$185,632	\$211,778	\$397,410	\$4,590
Local: Brewster County	-	-	-	-	-
Total Revenue	402,000	185,632	211,778	397,410	4,590

EXPENDITURES

Federal/State:					
Administration	35,000	22,750	8,750	31,500	3,500
Rehab. Private Prop. Sewers	335,000	143,910	191,000	334,910	90
Engineering	32,000	18,972	12,028	31,000	1,000
Local:					
Administration	-	-	-	-	-
Rehab. Private Prop. Sewers	-	-	-	-	-
Engineering	-	-	-	-	-
Total Expenditures	402,000	185,632	211,778	397,410	4,590

Excess Revenue Over (Under) Expenditures

\$	-	\$	-	\$	-
\$	-	\$	-	\$	-

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
STREET AND WATER FACILITIES IMPROVEMENTS
 YEAR ENDED DECEMBER 31, 2008

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
 PASS THROUGH GRANTOR: OFFICE OF RURAL COMMUNITY AFFAIRS
 COMMUNITY DEVELOPMENT BLOCK GRANT
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 727-029
 CONTRACT PERIOD: 8/4/07 TO 8/3/09

REVENUE

	BUDGET	PRIOR YEARS	FEDERAL/STATE CURRENT YEAR	LOCAL	TOTAL	VARIANCE
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Federal/State	\$295,384		\$130,545		\$130,545	\$164,839
Local: Brewster County						
Total Revenue	295,384	-	130,545	-	130,545	164,839

EXPENDITURES

Federal/State:						
Administration	29,500		19,175		19,175	10,325
Street Improvements	94,192		94,070		94,070	122
Water Facilities	142,192					
Engineering	29,500		17,300		17,300	12,200
Local:						
Administration						
Street Improvements						
Engineering						
Total Expenditures	295,384	-	130,545	-	130,545	22,647
Excess Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE AND FEDERAL FINANCIAL ASSISTANCE SECTION

COUNTY OF BREWSTER - ALPINE, TEXAS
SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2008

GRANT TITLE	A-133 Classification A/B - Major	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
FEDERAL GRANTS:					
U.S. Department of Housing and Urban Development					
Pass through: Office of Rural Community Affairs:					
Community Development Block Grant:					
Street Improvements	A - Major	14.228	\$ 295,384	727-029	\$ 130,545
Sewer Sanitation Improvements Grant	A - Major	14.228	\$ 402,000	725-185	211,778
Total U.S. Department of Housing and Urban Development					<u>342,323</u>
U.S. Election Assistance Commission:					
Help America Vote Act Funding:					
TEAM Compatibility	B - non major	39.011	\$ 8,000	n/a	1,824
Opportunity for Access	B - non major	93.617	\$ 1,450	n/a	200
HAVA Compliance	B - non major	90.401	\$ 75,580	n/a	18,725
					<u>20,749</u>
Homeland Security:					
Pass through: Texas Engineering Extension Service / and Rio Grande Council of Governments:					
Homeland Security:					
Homeland Security Grant Program (LETPP/SHEP)	B - major	97.074	\$ 150,000	2006-GE-T6-0068	11,122
Homeland Security Grant Program LETPP	B - major	97.074	\$ 100,167	2007-GE-T7-0024	59,064
Homeland Security Grant Program SHSP	B - major	97.073	\$ 146,949	2007-GE-T7-0024	78,828
Total Homeland Security					<u>149,014</u>
U.S. Department of Justice:					
SCAAP (State Criminal Alien Assistance Program)	B - non major	16.xx	\$ 4,007	2007-AP-BX-0097	4,077
SCAAP (State Criminal Alien Assistance Program)	B - non major	16.xx	\$ 6,036	2008-AP-BX-0509	6,036
SCAAP (State Criminal Alien Assistance Program)	B - non major	16.xx	\$ 6,955	2008-AP-BX-1358	6,955
Total SCAAP					<u>17,068</u>
Operation - Lonestar	B - non major	16.xx	\$ 11,751	I5PSWP564	9,749
High Intensity Drug Trafficking Area	B - non major	16.xx	\$ 121,883	I7PSWP564Z	33,977
High Intensity Drug Trafficking Area	B - non major	16.xx	\$ 126,049	I4PSWP564Z	5,614
High Intensity Drug Trafficking Area	B - non major	16.xx	\$ 114,770	I8PSWP564Z	60,173
Total HIDTA					<u>109,513</u>
Passed Through: Office of the Governor - CJD					
Texas Criminal Justice Division - Operation Linebacker	B - non major	16.738	\$ 248,019	2008-DD-BX-0188	28,857
Texas Criminal Justice Division - Operation Linebacker	B - non major	16.738	\$ 168,943	3021-2006-DD-BX-0504	4,530
Total - CJD					<u>33,387</u>
Total Federal Financial Assistance					<u>672,054</u>
STATE GRANTS:					
Texas Task Force On Indigent Defense - Formula grant	B - non major		\$ 9,278	212-08-022	9,278
Texas Criminal Justice Division - Borderstar	B - non major		\$ 74,294	1979702	10,755
Texas Criminal Justice Division - Borderstar	B - non major		\$ 78,294	DJ-06-A10-19797-01	36,237
Texas Criminal Justice Division - Borderstar V	B - non major		\$ 52,981	LBSP-08- BREWSTER	52,981
TXDot - Border Colonia Access			\$ 917,870	248BCF5001	-
Total State Grant Expenditures					<u>109,251</u>
Total State and Federal Financial Assistance					<u>\$ 781,305</u>

COUNTY OF BREWSTER, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS DECEMBER 31, 2008

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 accrual basis of accounting. Expenditures are recognized when the related fund liability is incurred. Federal and state grants are considered to be earned to the extent of expenditures made under the provision of the grant and, accordingly, when such funds are received they are recorded as deferred revenue until earned. Capital expenditures are expensed in the schedule of Federal and State Awards in the period of the purchase or commitment; however, for 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.

**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:

I have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Brewster, Texas, as of and for the year ended December 31, 2008, which collectively comprise the County of Brewster, Texas' basic financial statements and have issued my report thereon dated June 30, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered County of Brewster, Texas' internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Brewster, Texas' internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County of Brewster, Texas' internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of Brewster, Texas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County of Brewster, Texas' financial statements that is more than inconsequential will not be prevented or detected by the County of Brewster, Texas' internal control. I consider the deficiency described in the accompanying schedule of findings and questioned costs as item number 2008-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Brewster, Texas' internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that significant deficiency 2008-1 described above is a material weakness.

Compliance and Other Matters

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

of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and are described in the accompanying schedule of findings and questioned costs as item 2006-1, 2008-2, and 2008-3.

I noted certain matters that I reported to management of County of Brewster, Texas, in a separate letter dated June 30, 2009.

County of Brewster, Texas' response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit County of Brewster, Texas' response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, management, Commissioner's Court, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Alpine, Texas
June 30, 2009

A handwritten signature in black ink, reading "J. Shaw Skinner, CPA". The signature is written in a cursive style with a large initial "J" and "S".

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO 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

Compliance

I have audited the compliance of County of Brewster, Texas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The County of Brewster, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of County of Brewster, Texas' management. My responsibility is to express an opinion on County of Brewster, Texas' compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial 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* and the State of Texas Single Audit Circular. Those standards and OMB Circular A-133 require that I 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 program occurred. An audit includes examining, on a test basis, evidence about the County of Brewster, Texas' compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on County of Brewster, Texas' compliance with those requirements.

As described in item 2008-2 and 2008-3 in the accompanying schedule of findings and questioned costs, The County of Brewster, Texas did not comply with requirements regarding procurement for certain purchase of equipment. Also the County did not implement procedures relevant to sub-recipient monitoring and controls. Specifically the County did not obtain "Property Transfer Record Agreements" establishing its understanding of the nature and restrictions of transfer of Homeland Security Grant acquired equipment with other organizations receiving Homeland Security purchased equipment on a sub-recipient basis. These matters are applicable to the County's administration of Homeland Security Grants CFDA97.074 and 97.073 award programs. Compliance with such requirements is necessary, in my opinion, for the County of Brewster, Texas, to comply with the requirements applicable to that program.

In my opinion, except for the matters of noncompliance described in the preceding paragraph, The County of Brewster, Texas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008. The results of my auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2008-2 and 2008-3.

Internal Control Over Compliance

The management of the County of Brewster, Texas, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered County of Brewster, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of County of Brewster, Texas's internal control over compliance.

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant

deficiencies or material weaknesses as defined below. However, as discussed below, I identified certain deficiencies in internal control over compliance that I consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood than noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. I consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2006-1, 2008-2, and 2008-3 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, I consider item 2008-2 and 2008-3 to be a material weakness.

County of Brewster, Texas's responses to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. I did not audit County of Brewster, Texas's responses and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of management, the Commissioner's Court, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Alpine, Texas, ..
June 30, 2009

Handwritten signature of J. Shaw Skinner, CPA in black ink.

COUNTY OF BREWSTER, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For Fiscal Year Ended December 31, 2008

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 x no
- Significant deficiency(ies) identified that are
not considered to be material weaknesses x yes none reported

Noncompliance material to financial
Statements noted? yes x no

Federal and State Awards:

Internal control over major programs:

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

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

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

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

Identification of major programs:

Community Development Block Grants (CFDA 14.228)
Homeland Security Grants (CFDA 97.074 and 97.073)

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

Section II – Financial Statement Findings

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

COUNTY OF BREWSTER, TEXAS
SUMMARY OF PRIOR AND CURRENT YEAR FINDINGS
12/31/08

Item Number 2008 -1 / Significant Deficiency/Material Weakness – Bank Reconciliation Procedures

Deficiency – The bank account reconciliation procedures in the Tax Office were deemed to be ineffective or not performed.

Reason Improvement is Needed – Failure to reconcile bank accounts to a control account on a timely basis results in unrecorded transactions and accounting errors not being identified and resolved on a regular basis, which leads to financial statements misstatements. System generated internal accounting information presented to the Commissioner’s Court becomes less reliable over time when accounting errors are not detected and resolved on an ongoing basis.

Recommendation – We recommend procedures be resumed requiring performance and documentation of bank reconciliation procedures for all bank accounts to a control account within 30 days of receiving the bank statement. Since the county does not have an appointed County auditor, we recommend the Commissioner’s Court consider assigning a qualified individual to perform or monitor compliance with balancing and control procedures.

Section III – Federal Award Findings and questioned Costs

Item Number 2006-1 / Significant Deficiency in Internal control – Reconciliation of Grant Reimbursement Requests/ Expenditures and Receipts to the General Ledger Activity

Condition: As was noted in the prior two years, I observed that the internal control procedures implemented to reconcile and monitor Homeland Security Grant fund expenditures and collection of reimbursement requests to transactions recorded and reported on the County’s accounting system were only applied to the Homeland Security Grant program; however, we noted unresolved reconciling differences in the Homeland Security Grant (Federal major CFDA 97.074 and 97.073) program and in the Texas Border Star V (State non-major program).

Criteria: Internal controls should be in place to identify and resolve accounting errors on a timely basis.

Condition: In the reconciliation of substantially all grant expense reimbursements, I noted one instance where services related to a Homeland security expense reimbursement in the amount of \$3,600 was never received. Also amounts requested for reimbursement from the Border Star V State program exceeded reported general ledger expenses by \$2,090.

Questioned Cost: A Homeland Security expense reimbursement in the amount of \$3,600 was unsubstantiated with appropriate documentation. Also Texas Border Star V reimbursement requests exceeded supporting expenditures by \$2,090.

Effect: Failure to reconcile grant reimbursements to related expenditures subjects the County to potential risk of noncompliance and failure to properly identify, resolve and report deferred revenue resulting from unsupported expenditures. Also failure to monitor and reconcile grant fund transactions subjects the County to collection risk, regulatory risk, and the risk of incurring questioned costs or expenditures in excess of grant awards.

Recommendation – As noted in the prior years, I recommend the County develop and implement centralized procedures to reconcile and monitor general ledger activity as compared to grant reimbursement requests by

performing reconciliations on a monthly basis for all grant programs. The reconciling items should represent expenditures pending reimbursements. This process should prompt timely identification and resolve of general ledger reconciling differences since expenditures requested for reimbursement should agree to expenditures reported on the general ledger.

Current Status – This condition was reported as a repeat finding 2007 and 2008.

Item Number 2008 – 2 / Significant Deficiency – Material Weakness/ Compliance – Homeland Security Procurement Procedures

Condition: The County did not implement and perform procurement procedures in 2008.

Criteria: The County should develop procedures to insure compliance with grant compliance requirements.

Effect: - The County did not perform or document compliance with procurement procedures on two of two equipment purchase transactions in excess of \$25,000 during 2008 which represented \$49,160 of Homeland Security award expenditures in 2008. Failure to perform procurement procedures subjects the County to risk of regulatory monitoring for questioned costs and subjects the public to risk of unfair trade or excessive governmental expenditures.

Recommendation – I recommend the County centralize its procurement process for the acquisition of goods and services for all award programs. The County should implement a functional purchase order system for purchases over a policy dollar amount to prompt compliance with procurement procedures.

Item Number 2008 – 3 / Significant Deficiency – Material Weakness/ Compliance – Homeland Security Subrecipient Monitoring/Property Transfer Record Agreements

Condition: The County has not implemented procedures to obtain “Property Transfer Record Agreements” with organizations receiving transfers of equipment purchased with Homeland Security Grant funds.

Criteria: The County is responsible for developing procedures to insure physical controls and appropriate application of equipment purchased with Homeland Security Grant funds.

Effect: - The County has not obtained signed agreements with organizations receiving transfer of equipment purchased with Homeland Security Grant funds to establish their understanding of the purpose, responsibilities, restrictions and limitations assets transferred to their organization by the County. As a result Homeland Security Purchased equipment is at greater risk of loss or misappropriate in the future.

Recommendation – I recommend the County obtain “Property Transfer Record Agreement(s)” with all sub-recipient organizations to document the County’s established understanding with respect to Homeland Security purchased assets.

COUNTY OF BREWSTER, TEXAS
MANAGEMENTS'S RESPONSE TO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For Fiscal Year Ended December 31, 2008

2006-1

The County will centralize and expand reconciliation procedures to all grant programs to include the person submitting the request for funds.

2008-1

The County will have the Tax Office bank reconciliations completed by personnel in the Treasurer's Office on a timely basis.

2008-2

The County will enter into an interlocal contract for cooperative purchasing.

2008-3

The County will obtain "Property Transfer Record Agreements" for all equipment over three years old and transferred to other local governments. While under County control, such equipment will be tagged and registered.

