

COUNTY OF BREWSTER, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2009

And

Report of Independent Certified Public Accountants Thereon

COUNTY OF BREWSTER, TEXAS
December 31, 2009

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
Steve Houston	County Attorney

**Brewster County, Texas
December 31, 2009**

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December 31, 2009

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SKINNER & LARA, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Report of Independent Certified Public Accountants

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Brewster, Texas, as of and for the year ended December 31, 2009, 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. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the County of Brewster, Texas, as of December 31, 2009, 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*, we have also issued our report dated June 28, 2010, on our consideration of County of Brewster, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of our 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 our audit.

Management's discussion and analysis on pages MD&A 1 - 7 and the budgetary comparison information on pages 20 through 35, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our 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 our 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 we express no opinion on them.

Alpine, Texas
August 10, 2010

Skinner & Lara, PC

COUNTY OF BREWSTER

Val Beard, County Judge

P.O. Drawer 1630 • Alpine, Texas 79831 • 432-837-2412

June 28, 2010

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, 2009. 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, including transfers, exceeded expenditures by \$657,844 and \$609,064 for the years ended 2009 and 2008, respectively. Government wide revenues were \$625,201 higher than 2008, while total expenses were up by \$712,499 as compared to 2008, 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 \$3,407,187, as of December 31, 2009 as compared to \$3,344,398 as of December 31, 2008. The net excess of revenues over expenses in 2009 of \$62,789 resulted in the increase 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 \$657,844. This increase is more impressive when considering that the change in net assets also includes \$567,837 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 2009, Brewster County received \$1,082,039, from the U.S. Government for Payment in Lieu of Taxes (PILT). This has been a yearly payment meant to compensate the County for lands removed from ad valorem tax rolls by the U.S. Government's acquisition of Big Bend National Park. In 2008, the payment increased for the first time after an eight year long lobbying effort led by the National Association of Counties, PILT payments have been founded at the same level through 2012. The county has historically allocated a portion of the PILT to the two school districts that have land in Big Bend National Park.

Brewster County also houses prisoners for the U.S. Marshal's Service. The County received \$517,010 in 2009 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 9.2%, or \$625,201, principally due to grant revenues.

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 \$5,184,771 as compared with \$7,076,546 at the end of 2008. The decrease is due to substantial spending on building and improvements in the capital projects fund.

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 \$505,039 increase in Lieu of Taxes income and a \$125,600 increase in various reimbursements. Expenditure budget amendments include an increase in state quarterly fees expense of \$105,000, a \$129,845 increase in lieu of taxes, and a decrease in various others of \$47,499.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2009, the County had approximately \$8.5 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 \$3,435,381 and included equipment of \$720,626, buildings and renovations in process for \$2,539,491, and other additions.

Debt

At year-end, the County had outstanding \$4,490,000 in certificates of obligations and tax notes compared to \$4,635,000 in 2008. All payments were made in accordance with the terms of the financial instruments.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal year 2010 budget, tax rates, and fees. Unemployment in the County is 5.3% as compared to 3.8% a year ago. This compares with the State's unemployment rate of 7.6% and the national rate of 9.3% at year-end.

Amounts available for appropriation in the General Fund budget are \$ 3.41 million, a smaller amount than the final amended 2009 budget of \$3.61 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 2010. 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, 2009 AND 2008

<u>ASSETS</u>	PRIMARY GOVERNMENT		
	2009	Increase (Decrease)	2008
	Governmental Activities		Governmental Activities
Cash and cash equivalents	\$ 1,593,059	\$ 488,791	\$ 1,104,268
Texpool Investments	3,076,137	(2,279,317)	5,355,454
Receivables net	1,802,465	137,716	1,664,749
Capitalized bond issue costs	142,972	(3,999)	146,971
Capital assets	8,530,497	2,867,544	5,662,953
Total assets	\$ 15,145,130	\$ 1,210,735	\$ 13,934,395
<u>LIABILITIES</u>			
Accounts payable and accrued expense	\$ 990,446	\$ 375,474	\$ 614,972
Unremitted tax collections	52,755	38,418	14,337
Pension obligation	813,352	283,999	529,353
Debt	4,490,000	(145,000)	4,635,000
Total liabilities	6,346,553	552,891	5,793,662
<u>NET ASSETS</u>			
Investment in capital assets, net of related debt	4,040,497	3,012,544	1,027,953
Restricted for:			
Capital projects	659,351	(2,535,499)	3,194,850
Debt service	575,637	434,052	141,585
Community development projects	542,596	191,554	351,042
Other purposes	48,000	(15,000)	63,000
Unrestricted	2,932,496	(429,807)	3,362,303
Total Net Assets	8,798,577	657,844	8,140,733
Total liabilities and net assets	\$ 15,145,130	\$ 1,210,735	\$ 13,934,395

TABLE #2
SCHEDULE OF REVENUES
YEARS ENDED DECEMBER 31, 2009 AND 2008

<u>Functions/Programs</u>	PRIMARY GOVERNMENT		
	2009		2008
	Governmental Activities	Increase (Decrease)	Governmental Activities
REVENUES:			
Property tax	\$ 3,015,505	146,151	\$ 2,869,354
Sales and motel tax	825,849	107,229	718,620
License & Permits	319,743	31,977	287,766
Fines and Fees	629,202	(25,473)	654,675
Public service fees	32,175	(49,958)	82,133
Grant revenues	1,843,375	485,296	1,358,079
Charges for services	647,482	30,832	616,650
Investment income	34,754	(52,555)	87,309
Donations	9,720	9,720	-
Other	45,169	(58,018)	103,187
Total revenues	7,402,974	625,201	6,777,773
EXPENDITURES:			
General Government	2,154,632	79,798	2,074,834
Justice System	629,699	45,629	584,070
Public Safety	1,474,228	418,751	1,055,477
Corrections and Rehabilitation	966,433	108,787	857,646
Health and Human Services	214,639	(67,078)	281,717
Community and Economic Development	382,293	(32,949)	415,242
Infrastructure and Environmental Services	851,106	74,436	776,670
Interest and other charges	164,771	85,125	79,646
Total expenditures	6,837,801	712,499	6,125,302
Excess (deficiency) of revenues over expenditures	565,173	(87,298)	652,471
OTHER FINANCING SOURCES (USES)			
Transfers	-	43,407	(43,407)
Total other financing sources	-	43,407	(43,407)
Net change in net assets	565,173	(43,891)	609,064
Net Assets - beginning	8,233,404	701,735	7,531,669
Net Assets - Ending	\$ 8,798,577	657,844	\$ 8,140,733

COUNTY OF BREWSTER, TEXAS
 GOVERNMENT WIDE
STATEMENT OF NET ASSETS
 December 31, 2009

	<u>Primary Government</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 1,593,059
Texpool Investments	3,076,137
Receivables net	1,802,465
Bond issuance costs	142,972
	<u>6,614,633</u>
Capital assets:	
Land	604,329
Other capital assets net of depreciation	7,926,168
Total capital assets	<u>8,530,497</u>
Total assets	<u><u>\$15,145,130</u></u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expense	\$ 959,708
Deferred revenue	30,738
Unremitted tax collections	52,755
Pension obligation	813,352
Long-term debt	
Due within one year	155,000
Due in more than one year	4,335,000
Total liabilities	<u>6,346,553</u>
 <u>NET ASSETS</u>	
Investment in capital assets, net of related debt	4,040,497
Restricted for:	
Capital projects	659,351
Debt service	575,637
Community development projects	542,596
Other purposes	48,000
Unrestricted	2,932,496
Total Net Assets	<u><u>8,798,577</u></u>
 Total Liabilities and net assets	 <u><u>\$15,145,130</u></u>

COUNTY OF BREWSTER, TEXAS
 GOVERNMENT WIDE
 STATEMENT OF ACTIVITIES
 YEAR ENDED DECEMBER 31, 2009

Functions/Programs	Expenses	Program Revenues		Net (expense) Revenue and Charges in Net Assets
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
General Government	\$ 2,154,632	113,300	88,896	\$ (1,952,436)
Justice System	629,699	5,125	508,886	(115,688)
Public Safety	1,474,228	-	997,303	(476,925)
Corrections and Rehabilitation	966,433	539,390	53,732	(373,311)
Health and Human Services	214,639	21,542	-	(193,097)
Community and Economic Development	382,293	300	115,219	(266,774)
Infrastructure and Environmental Services	851,106	-	30,056	(771,767)
Interest on long-term debt	164,771			(164,771)
Total governmental activities /primary government	<u>6,837,801</u>	<u>679,657</u>	<u>1,794,092</u>	<u>49,283</u>

General revenues:

Taxes:	
Property taxes, levied for general purposes	2,758,468
Property taxes, levied for debt service	257,037
Sales tax and hotel tax	825,849
Investment earnings	34,754
License & permits	319,743
Fines and fees	629,202
Donations	9,720
Other:	45,169
Transfers	
Total general revenues and transfers	<u>4,879,942</u>
Change in net assets	<u>565,173</u>
Beginning net assets	8,177,763
Prior period adjustment	55,641
Beginning net assets, as restated	<u>8,233,404</u>
Net assets - ending	<u>\$ 8,798,577</u>

COUNTY OF BREWSTER, TEXAS
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 YEAR ENDED DECEMBER 31, 2009

	GOVERNMENTAL FUND TYPES					TOTAL GOVERNMENTAL FUNDS
	Non-Major Funds					
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRI-COUNTY JUVENILE PROBATION	
ASSETS						
Cash in Bank	\$ 474,179	393,555	575,637	64,910	84,778	\$ 1,593,059
Texpool Funds	2,133,126	-	-	943,011	-	3,076,137
Due From Other Funds	4,566	-	-	-	-	4,566
Property tax receivable, net of allowance	1,237,778	-	-	-	-	1,237,778
Sales tax receivable	78,959	-	-	-	-	78,959
Grant funds receivable	-	272,311	-	-	-	272,311
Accounts receivable	177,126	9,153	-	24,613	2,525	213,417
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,105,734	675,019	575,637	1,032,534	87,303	\$ 6,476,227
LIABILITIES						
Accounts payable	\$ 124,157	167,213	-	373,183	465	\$ 665,018
Accrued liabilities	21,084	2,968	-	-	3,482	27,534
Other	-	8,093	-	-	-	8,093
Deferred revenues	502,752	2,538	-	-	-	533,490
Due to Other Funds	(2,201)	-	-	-	28,200	4,566
Payable to Others	52,755	-	-	-	6,767	52,755
TOTAL LIABILITIES	698,547	180,812	-	373,183	38,914	1,291,456
FUND BALANCES						
Reserved for:						
Designated by Commissioner's Court	48,000	-	-	-	-	48,000
Debt service	-	-	575,637	-	-	575,637
Unreserved	3,359,187	-	-	-	-	3,359,187
Unreserved, reported in non major:						
Special revenue funds	-	494,207	-	-	-	494,207
Capital projects funds	-	-	-	659,351	48,389	707,740
Total fund balances	3,407,187	494,207	575,637	659,351	48,389	5,184,771
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,105,734	675,019	575,637	1,032,534	87,303	\$ 6,476,227
Total fund balances as reported above						\$ 5,184,771
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						8,673,469
2) Accrued interest on bonds payable						(180,291)
3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds						502,752
4) Retirement plan projected benefit obligation and vacation accrual						(892,124)
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						(4,490,000)
Net assets of governmental activities						<u>\$ 8,798,577</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, 2009

	GOVERNMENTAL FUND TYPES					TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRI-COUNTY JUVENILE PROBATION	

FUNCTIONS/PROGRAMS

REVENUES

Property tax	\$ 2,871,941		257,037			\$ 3,128,978
Sales and hotel tax	476,523	349,326				825,849
License & Permits	319,743					319,743
Fines and Fees	556,797	72,405				629,202
Public service fees	32,175					32,175
Grant revenues and intergovernmental	430,905	1,191,861			220,609	1,843,375
Charges for services	646,084	1,398				647,482
Investment income	10,638	222	12,340	11,321	232	34,754
Donations		9,720				9,720
Other	21,732	23,437				45,169
Total revenues	5,366,539	1,648,369	269,377	11,321	220,841	7,516,447

EXPENDITURES

Current

General Government	1,940,070	58,872				1,998,942
Justice System	593,497	9,413				602,910
Public Safety	674,124	996,172		2,364,869		4,035,165
Corrections and Rehabilitation	886,156	4,187		173,999	228,095	1,092,437
Health and Human Services	214,186					214,186
Community and Economic Development		370,132		7,952		378,084
Infrastructure and Environmental Services	857,658	65,729				923,387

Debt Service

Principal			145,000			145,000
Debt Issuance Costs						-
Interest and other charges			18,111			18,111
Total expenditures	4,965,691	1,504,505	163,111	2,546,820	228,095	9,408,222

Excess (deficiency) of revenues over expenditures

	400,848	143,864	106,266	(2,535,499)	(7,254)	(1,891,775)
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OTHER FINANCING SOURCES (USES)

Issuance of Certificates of Obligations						
Issuance of Tax Notes						
Transfers	(338,059)	10,273	327,786			
Total other financing sources	(338,059)	10,273	327,786			

Net change in fund balances

	62,789	154,137	434,052	(2,535,499)	(7,254)	(1,891,775)
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Fund Balance beginning of year

	3,344,398	284,429	141,585	3,194,850	55,643	7,020,905
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Prior Period Adjustment

	-	55,641	-	-	-	55,641
	3,344,398	340,070	141,585	3,194,850	55,643	7,076,546

Fund balance - end of year

	\$ 3,407,187	494,207	575,637	659,351	48,389	\$ 5,184,771
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Reconciliation of changes in fund balances to changes in net assets as reported in the Government Wide Statement of Activities

						\$ (1,891,775)
Change in net assets as reported above on a fund accounting basis						145,000
Principal payment of long term debt						3,435,381
Capital additions						(567,837)
Depreciation expense recorded						142,661
Accrued interest and bond cost amortization						(11,464)
Accrued vacation liability						(113,431)
Recognition of revenue deferred for fund reporting purposes						(283,999)
Adjustment of net pension obligation						(3,999)
Amortization of capitalized bond issuance costs						-
Changes in net assets as reported in the Government Wide Statement of Activities						\$ 565,173

COUNTY OF BREWSTER - ALPINE, TEXAS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
 AS OF DECEMBER 31, 2009

	ASSETS
CURRENT ASSETS	
Cash - inmate agency	\$ 19,531
Cash - appearance bonds	56,525
Cash - historical commission	3,882
Cash - county attorney	5,101
Other	6,557
Total current assets	<u>91,596</u>
TOTAL ASSETS	\$ <u>91,596</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Due to others	\$ 87,714
Total liabilities	<u>87,714</u>
NET ASSETS	
Net assets	<u>3,882</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>91,596</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, 2009

	<u>Historical Commission</u>
Revenues:	
Interest	\$ 10
Other	<u>2,200</u>
	2,210
Expenses	<u>2,200</u>
Excess of Revenue Over (Under) Expenses Before transfers	10
Transfers from County	<u>-</u>
	10
Net Assets, Beginning of year	<u>3,872</u>
Net Assets, End of year	<u><u>\$ 3,882</u></u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation

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

In 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, 2009, 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, 2009 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 one representative on the appraisal district's board of directors. Each taxing authority has the responsibility

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

to fund the district and has input as to the budget amounts. The county has no authority in selecting the management of the appraisal district. By legislative act, the district is to be independent and separate from the participating entities and therefore, its financial statements are not included with Brewster County's statements

Basic Financial Statements—Government-Wide Statements

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

In the government-wide Statement of Net 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, 2009 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

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

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

Fiduciary Funds - Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focuses are on net 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 2009.

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, 2009 was \$78,772. and \$107,079 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 2009, ten County retirees received post retirement healthcare benefits at a total cost of \$ 50,666 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

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES - continued:

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

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 2009 was \$.3313 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, 2009:

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - PROPERTY TAX – continued:

Current taxes receivable	\$	1,122,025
Delinquent taxes receivable		187,699
		1,309,724
Allowance for uncollectible taxes		(71,946)
Ad valorem taxes receivable	\$	1,237,778
 Deferred revenue for modified accrual basis	 \$	 (502,752)

Delinquent taxes by tax year

2008	\$	37,922
2007		25,856
2006		17,349
2005		13,556
2004		11,744
2003		10,805
2002 and prior		70,467
	\$	187,699

NOTE 3 – BANK DEPOSITS / CONCENTRATIONS OF CREDIT RISK:

Deposit Risk – As of December 31, 2009, the carrying amount of the County's deposits held in interest bearing accounts at two depository banks was \$1,684,655 and the balances per banks were \$1,654,026. The difference of \$30,629 is due to various items in transit. Of the banks' balances, \$952,071 was secured by FDIC coverage and the balance by an irrevocable \$2,500,000 letter of credit issued by Federal Home Loan Bank of Dallas, dated July 2, 2009 and expiring July 2, 2013, in the name of the depository bank and pledged to Brewster County Commissioners Court. Although the pledged securities are not in the name of Brewster County, the deposits were deemed collateralized under Texas Law.

In addition, Brewster County had \$3,076,137 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, \$952,071 is classified as category 1 and \$701,955 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, 2009

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

General fund:	
General fund 10	\$ 1,162,982
Road & Bridge - fund 11	(987,714)
Special Revenue funds:	
Records Management - fund 12	98,865
Capital Projects - fund 14	(79)
LEOSE Training - fund 16	10,753
Homeland Security Grant - fund 18	7,178
Solid Waste Grant - fund 19	9,177
Linebacker - fund 20	8,329
Border Star - fund 21	(1,269)
Stonegarden - fund 22	17,410
Lone Star - fund 23	(597)
HIDTA - fund 24	14,510
Lone Star - fund 25	1,648
Border Star - fund 28	(9,733)
HIDTA - fund 29	3,979
Hot Check - fund 30	(280)
Technology - fund 31	20,318
Boarder Colonia Access - fund 34	(400)
Boarder Colonia Access - fund 35	24,711
Fire Truck VFD - fund 36	7,500
Linebacker - fund 37	266
Linebacker Federal - fund 38	(2,125)
HIDTA - fund 39	34,056
Border Star - fund 40	(852)
Lone Star - fund 41	(9,839)
Border Star - fund 42	(62,608)
HIDTA - fund 43	(35,565)
	<u>\$ 310,621</u>

NOTE 4 - RETIREMENT PLAN COMMITMENTS:

Plan Description

The County provides retirement, disability, and death benefits for all of its regular full-time and part-time employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 586 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

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - RETIREMENT PLAN COMMITMENTS, continued:

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 8.81% for calendar year 2009 and increased to 9.9% subsequent to year end for 2010. 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, 2009, the estimated annual pension cost for the TCDRS plan was \$351,702, and the actual total contributions for employee and employer were \$394,510.

Annual required contributions (ARC)	\$	394,510
Interest on net pension obligation		66,780
Adjustment to ARC		<u>(109,588)</u>
Annual pension cost		351,702
Contributions made		<u>(394,510)</u>
Increase (decrease) in NPO		(42,808)
NPO beginning of year		856,160
Estimated NPO end of year	\$	<u>813,352</u>

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, 2008, the basis for determining the contribution rate for calendar year 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

Actuarial Valuation Information:

	12/31/06	12/31/07	12/31/08	
Actuarial valuation date	12/31/06	12/31/07	12/31/08	
Actuarial cost method	entry age	entry age	entry age	
Amortization method	Level % of payroll, closed	Level % of payroll, closed	Level % of payroll, closed	
Amortization period in years	15	15	20	
Asset valuation method	SAF: 10 yr Smoothed value ESF fund	SAF: 10 yr smoothed value ESF fund	SAF: 10 yr smoothed value ESF fund	smoothed value
	value	value	value	

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - RETIREMENT PLAN COMMITMENTS, continued:

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 Ending	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%	\$856,160
12/31/09	\$351,702	112%	\$813,352

**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)
12/31/03	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	3,824,712	4,391,876	567,164	87.09%	2,074,704	27.34%
12/31/08	3,783,975	4,640,135	856,160	81.55%	2,196,287	38.98%

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Litigation - At December 31, 2009, 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, 2009, 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, 2009.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - COMMITMENTS AND CONTINGENCIES, continued:

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 01/01/09	Additions	Retirements	Balance 12/31/2009
Land	\$ 604,329	-	-	\$ 604,329
Court house and buildings	2,306,193	10,100	-	2,316,293
Jail building	1,945,000	-	-	1,945,000
Machinery and Equipment	2,957,766	463,575	(77,995)	3,343,346
Emergency Equipment	801,900	257,051	-	1,058,951
Infrastructure streets	1,090,150	115,483	-	1,205,633
Work in process:				
Buildings and renovations	-	2,539,489	-	2,539,489
Infrastructure streets	-	49,683	-	49,683
	9,705,338	3,435,381	(77,995)	13,062,724
Accumulated Depreciation	(4,042,385)	(567,837)	77,995	(4,532,227)
	<u>\$ 5,662,953</u>	<u>2,867,544</u>	<u>-</u>	<u>\$ 8,530,497</u>

Depreciation expense totaled \$567,837 for the year ended December 31, 2009 as reported in the government wide 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 old Alpine library for office space, and fund various other county facilities construction and improvements net of bond issuance costs that totaled \$109,654. Interest accruing at rates ranging from 3.5% to 5% is to be paid semi-annually on February 15, and August 15 commencing in February 15, 2010. Principal maturities are scheduled to be paid February 15th each year.

Changes in Certificates of Obligations during 2009 follow:

Certificates of Obligation as of Beginning of the year	\$ 2,925,000
Issuance	-
Retirements	-
Certificates of Obligation as of December 31, 2009	<u>\$ 2,925,000</u>

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM DEBT, continued:

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2009 are as follows:

Year Ending December 31	Principal	Interest	Total
2010	-	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	60,000	125,505	185,505
2015-2019	715,000	558,387	1,273,387
2020-2024	1,000,000	365,215	1,365,215
2025-2028	990,000	101,468	1,091,468
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 2009 follow:

Certificates of Obligation as of Beginning of the year	\$ 1,110,000
Retirements	<u>(145,000)</u>
Certificates of Obligation as of December 31, 2009	<u>\$ 965,000</u>

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2009 are as follows:

Year Ending December 31	Principal	Interest	Total
2010	145,000	32,029	177,029
2011	155,000	27,149	182,149
2012	160,000	21,752	181,752
2013	160,000	16,032	176,032
2014	170,000	9,925	179,925
2015	<u>175,000</u>	<u>3,369</u>	<u>178,369</u>
Totals	<u>\$ 965,000</u>	<u>\$ 110,256</u>	<u>\$ 1,075,256</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.

COUNTY OF BREWSTER, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM DEBT - continued:

Changes in Tax notes 2009 follow

Certificates of Obligation as of Beginning of the year	\$ 600,000
Issuance	-
Retirements	-
Certificates of Obligation as of December 31, 2009	<u>\$ 600,000</u>

The annual debt service requirements to maturity, including principal and interest, as of December 31, 2009 are as follows.

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

NOTE 8 - PRIOR PERIOD ADJUSTMENT

In prior years, transfers in the Special Revenue Fund were reported as liabilities rather than as other sources. In 2009 these amounts are shown as other sources.

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, 2009

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Fund 10- General Fund				
<u>REVENUE</u>				
Current Taxes	\$ 1,443,791	\$ 1,443,791	\$ 1,717,334	\$ 273,543
Delinquent Taxes	66,000	66,000	30,578	(35,422)
Penalties and Interest - Taxes	55,000	55,000	34,869	(20,131)
15 % Attorney Fees Collected				
Tax Suits			7,121	7,121
Sales Tax	460,000	460,000	463,946	3,946
Other Taxes	2,000	2,000	83	(1,917)
Licenses and Permits	9,000	9,000	5,806	(3,194)
Beer & Wine Permits				
Tri-Country Probation				
In Lieu of Taxes	577,000	1,082,039	1,082,039	-
In Lieu of Taxes/Black Ga	1,000	1,000		(1,000)
Co Attorney Salary Supplement	4,400	4,400	6,340	1,940
Dist. Atty Awarded Funds				
SCAAP Awards	6,000	6,000	5,707	(293)
RIRGCOG Grant Reimbursements				
Fuel Reimbursement Customs				
Grant Reimbursements		12,600	12,631	31
Resource Officer Payments	26,250	26,250	26,750	500
Indigent Defense	9,000	9,000	6,862	(2,138)
Election Grants Fed&State	5,000	5,000		(5,000)
Refund Election Expenses	5,000	5,000	280	(4,720)
Reim Retiree Insurance	1,000	1,000	1,135	135
Reimbursement- Juror Fees			4,114	4,114
Sw Border Initiative	8,000	8,000		(8,000)
Mixed Drink Tax	27,000	27,000	20,959	(6,041)
Park & Wildlife 85 % Fine				
State Court Costs	175,000	286,000	331,033	45,033
Law Enforcement Reimbursements				
State Salary Supp				
Bail Bond Fee			7,380	7,380
Chapter 19 Funds			501	501
Constitutional Exc Fees			318	318
State Funds - District Attorney	8,550	8,550		(8,550)
Fees - Judge	350	350	348	(2)
State Salary Supp	35,833	35,833	35,792	(41)
Fees - Sheriff	27,000	27,000	16,976	(10,024)
Fees - Administrative	2,500	2,500	390	(2,110)
Fees - County Attorney				
Fees - Inspections				
Juvenile Fees				
Fiscal Payment Tr - Co	4,000	4,000	4,000	
Fees - County Clerk	120,000	120,000	104,749	(15,251)
Fees - Tax Assessor/Collector	5,000	5,000	2,650	(2,350)
Fees - District Attorney				
Fees - District Clerk	45,000	45,000	39,107	(5,893)

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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
Fines - Justice of the Peace #1	120,000	122,000	125,679	3,679
Fines - Justice of the Peace #2	8,000	8,000	7,974	(26)
Fines - Justice of the Peace #3	8,000	8,000	9,525	1,525
Comptroller's 50 % Fine				
Tech Fees / JP's				
Civil & Small Claims Ct			25	25
Constable #1	2,000	2,000	3,120	1,120
Constable #2			65	65
Def Adjudication	15,000	15,000	3,465	(11,535)
San Vicente (Tax Contract)	1,600	1,600	1,600	
Terlingua (Tax Contract)	8,500	8,500	8,500	
ASID Tax Collections	26,350	26,350	26,350	
Misd (Tax Coll Contract)	12,700	12,700	12,700	
Hosp Dist (Tax Coll Contr)	12,700	12,700	12,700	
City Of Alpine (Tax Coll)	12,700	12,700	12,700	
Federal Prisoners	620,000	620,000	517,010	(102,990)
Reimbursement-Out of County Inmate			4,305	4,305
7 % Overhead Hotel/Motel Tax Coll.	17,000	17,000	12,494	(4,506)
Lease Training Funds				
Inmate Phone System	24,000	24,000	16,677	(7,323)
Law Library	6,000	6,000	5,400	(600)
Trial and Jury Fees	200	200	172	(28)
PTD Administrative Fee	15,000	15,000	31,111	16,111
Reimbursement ESD # 1				
Fines - County Court	30,000	30,000	31,570	1,570
Fines - District Court	17,000	17,000	11,270	(5,730)
Bond Forfeitures	9,000	9,000	2,025	(6,975)
Interest Earnings	15,000	15,000	991	(14,009)
Interest (Tex-Pool Funds)	50,000	50,000	9,648	(40,352)
Interest (Money Market)				
Other Miscell (Reimbursements)	10,000	10,000	2,916	(7,084)
City Of Alpine EMS Reimbursements				
MHMR -Deputy Services			21,542	21,542
Reimbursement Records	2,645	2,645	2,645	
Local Septic Tank Inspection Fees	6,000	8,000	8,960	960
COBRA Reimbursement			1,541	1,541
Auction Sales	5,000	5,000	9,005	4,005
Reimb/D.A.'s Secty Sal & Benefits	30,000	30,000	25,000	(5,000)
Community Center User's Fees	1,000	1,000	300	(700)
Fees In Trust (Tax Office)				
Donations / Commissions			2,031	2,031
394th District Court	6,000	6,000	5,125	(875)
C A S I (Annual Donation)	2,000	2,000	3,000	1,000
Rent/Appraisal District	12,000	12,000	12,000	
Paper, Copier Usage Etc			79	79
Con't Education Classes				
Other				
Total General Government Revenue	\$ 4,234,069	\$ 4,666,708	4,931,018	\$ 64,310

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, 2009

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

EXPENDITURES

COUNTY JUDGE

Salary - Judge	39,431	39,431	39,431	
State Supplement	15,000	15,000	15,000	
County Supplement	2,000	2,000	2,000	
IT Director	27,664	27,664	27,664	
Salary - Assistant	29,093	29,093	29,080	13
Temporary Help	500	500	-	500
Special Projects Coordination	25,122	25,122	25,122	
Jobs Classification	3,000	3,000	3,000	
Car Allowance	4,750	4,750	4,750	
Payroll Tax - FICA	11,212	11,212	11,125	87
Insurance - Medical	17,865	17,865	16,036	1,829
Retirement	13,423	13,423	11,068	2,355
Life Insurance	360	360	358	2
Office Supplies	1,500	1,800	2,011	(211)
Postage	675	375	211	164
Communications	2,300	2,300	2,350	(50)
Transportation/Conferences	3,000	3,000	1,114	1,886
Capital Equipment	1,800	1,800	1,167	633
Total County Judge Expenditures	198,695	198,695	191,487	7,208

COUNTY CLERK

Salary - County clerk	37,211	37,211	37,211	
Records Management Suppl	2,000	2,000	2,000	
Salary - Bookkeeper	-	-	-	
Salary - Deputies/Clerks	54,440	54,440	54,436	4
Elections Deputy Clerk	-	6,300	6,527	(227)
Job classifications	2,000	2,000	2,000	
FICA	6,895	7,858	7,652	206
Insurance - Medical	13,399	13,399	12,413	986
Retirement	8,790	9,811	7,651	2,160
Life Insurance	270	270	285	(15)
Office Supplies	4,400	4,400	5,055	(655)
Postal Expenses	4,000	3,700	2,302	1,398
Operating Supplies	1,000	1,300	1,272	28
Conference Supplies	-	-	-	
Communications	1,500	1,500	1,213	287
Transportation/Conferences	4,000	4,000	5,917	(1,917)
Maintenance Equipment	-	-	-	
Capital Equipment	3,000	3,000	733	2,267
Leased Equipment	3,600	3,600	2,931	669
Total County Clerk Expenditures	146,505	154,789	149,598	5,191

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, 2009

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COUNTY VETERANS AFFAIRS OFFICER				
Salary Veterans Officer	5,000	5,000	5,000	-
Clerical	5,000	5,000	5,000	-
Payroll tax - FICA	765	765	765	-
Retirement	919	919	881	38
Life Insurance	180	180	-	180
Office Supplies / Postage	700	100	16	84
Advertising	400	100	-	100
Communications	500	600	583	17
Transportation	2,500	3,300	3,285	15
Total County Veterans Affairs Officer Expenditures	15,964	15,964	15,530	434
NON-DEPARTMENTAL				
Insurance - Medical (Retirees)	46,895	46,895	50,665	(3,770)
Insurance - Medical (Surveyor)	4,466	4,716	5,142	(426)
Insurance - Workmen's Comp	8,000	7,750	7,697	53
State Quarterly Fees	150,000	255,000	305,445	(50,445)
Unemployment Insurance	8,000	3,500	3,411	89
Park & Wildlife 85 % Fine	-	6,000	6,004	(4)
Collection Service Fee	8,550	10,550	11,921	(1,371)
Insurance - TCDRS Supplemental	4,000	4,000	3,123	877
Lease Payments	-	-	15	(15)
Postage Combined	-	-	(1,428)	1,428
Professional Services	38,000	35,000	34,654	346
Annual Audit and Other Prof. Services	30,000	35,500	35,500	-
Dues	11,000	17,000	17,110	(110)
Juries	25,150	15,150	12,978	2,172
Indigent Relief	16,000	16,000	15,345	655
In Lieu Taxes San Vicente ISD	-	97,384	97,384	-
In Lieu Taxes Terlingua ISD	-	32,461	32,461	-
Autopsies	15,000	15,000	18,760	(3,760)
Estray Animals	-	-	70	(70)
Advertising & Legal Notice	4,500	6,500	6,929	(429)
Flood Ins. Adm	2,000	2,000	2,000	-
Insurance	115,000	70,000	69,670	330
Bonds	3,500	3,500	2,860	640
Contingency Fund	4,000	1,140	488	652
Insurance Settlement	-	2,860	2,856	4
County & State Inspection Fees	6,250	8,250	8,060	190
Alpine Public Building	5,000	5,000	5,000	-
Child Advocacy Center	1,500	1,500	1,500	-
Child Welfare Board	2,500	2,500	2,500	-
Alpine Public Library	42,000	42,000	42,000	-
Appraisal District	72,978	73,643	73,639	4
Brewster County Historical	2,200	2,200	2,200	-
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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
Sunshine House	14,500	14,500	14,500	
Family Crisis Center of the Big Bend	3,000	3,000	3,000	
Recreational Services	8,000	8,000	8,000	
Tri County Juv Board	31,000	32,000	32,000	
County ESD#1	29,000	29,000	29,000	
Groundwater District	12,810	12,810	12,810	
Contingencies				
MHMR	5,000	5,000	5,000	
Total Non-Departmental Expenditures	732,799	930,309	983,269	(52,960)

EMERGENCY DEPARTMENT

Salary	23,660	23,660	23,660	
Job Classification				
Face				
FICA	1,810	1,810	1,856	(46)
Retirement	2,174	2,174	2,137	37
Unemployment				
Life Insurance				
Supplies	1,800	1,800	90	(90)
West Texas Ambulance Service	96,000	97,500	862	938
Marathon Fire & Ambulance	3,800	2,300	97,534	(34)
Communication	2,080	2,080	1,909	391
DPS/Communication	2,000	1,500	2,273	(193)
Travel	700	2,300	1,380	120
Training	1,600	1,200	2,309	(9)
Hazmat Analysis & Disposal			1,004	196
Utilities Weather Radio			2,531	(2,531)
Equipment	3,475	20,725	-	
Vehicle Operations	850	150	21,234	(509)
Volunteer Services	7,000	1,250	-	150
Total Emergency Department	146,949	158,449	159,432	(983)

COUNTY COURT

Law Library Supervision	1,500	1,500	1,500	
FICA				
Retirement			115	(115)
Life Insurance			132	(132)
Operating Supplies	300	100	2	(2)
Professional Services	15,000	18,000	-	100
Prof Servs Juvenile	2,000	-	17,948	52
Training/Education	800	-	-	
Juries			2	(2)
Law Library	17,000	23,000	-	
Equipment	100	100	27,773	(4,773)
Total County Court Expenditures	36,700	42,700	47,574	(4,874)

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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
DISTRICT COURT				
Salary - Judge	3,702	3,702	3,702	-
Supplement Juvenile	500	500	500	-
Salary - Secretary	12,773	12,773	12,773	-
Salary - Court Reporter	17,579	17,579	17,579	-
Car Allowance	1,750	1,750	1,750	-
Payroll Tax - FICA	2,777	2,777	2,673	104
Medical Insurance	4,466	4,466	4,225	241
Retirement	3,336	3,336	1,774	1,562
Workman's Comp Ins	-	-	-	-
Judge Liability Ins	330	330	300	30
Life Insurance	90	90	90	-
Office Supplies	700	700	709	(9)
Jury Trial Culberson County	-	-	-	-
Library	2,000	2,200	2,163	37
Professional Services	36,787	45,287	49,308	(4,021)
Communications	2,562	2,562	1,939	623
Transportation/Conferences	555	555	517	38
Visiting judges	2,682	2,182	1,648	534
Miscellaneous	1,000	-	-	-
Dues	1,025	25	-	25
Juries (Petit and Grand)	-	-	-	-
Court Reporter Expense	2,060	660	69	591
Capital Equipment	600	800	761	39
Total District Court Expenditures	97,274	102,274	102,480	(206)
DISTRICT CLERK				
Salary - District Clerk	37,211	37,211	37,211	-
Part - Time Filing Clerk	9,570	9,570	3,054	6,516
Job Classification	-	-	-	-
Deputy Clerk	22,485	22,485	22,262	223
Supplement for Tax Cases	2,000	2,000	2,000	-
Job Classification 06 & 07	1,000	1,000	1,000	-
Cross Training Supplement	-	-	-	-
Payroll Tax - FICA	5,528	5,528	4,893	635
Medical Insurance	8,932	8,932	8,086	846
Retirement	6,641	6,641	4,872	1,769
Life insurance	180	180	180	-
Office Supplies	4,000	4,000	3,565	435
Postal Expenses	4,000	4,000	3,866	134
Operating Expenses	1,500	1,500	1,272	228
Conference Expenses	-	-	-	-
Nise Service	100	100	-	100
Communications	2,000	2,000	893	1,107
Transportation/Conference	2,500	2,500	2,110	390
Computer Maintenance	-	-	-	-
Equipment	3,500	3,500	40	3,460
Total District Clerk Expenditures	111,147	111,147	95,304	15,843

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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
JUSTICE OF THE PEACE - ALPINE (PCT. 1)				
Salary - Justice of the Peace	34,341	34,341	34,341	-
Salary - Secretary	24,718	24,718	24,711	7
Job Classification	1,000	1,000	1,000	-
Overtime	-	-	-	-
Part Time Help	-	-	-	-
Payroll Tax - FICA	4,594	4,594	4,463	131
Insurance - Medical	8,932	8,932	8,086	846
Retirement	5,519	5,519	5,291	228
Life Insurance	180	180	180	-
Office Supplies	1,200	1,400	1,445	(45)
Postage	1,300	1,300	1,377	(77)
Operating Supplies	600	600	497	103
Repairs and Maintenance	1,000	700	1	699
Professional Services	250	250	62	188
Communications	1,200	1,200	667	533
Transportation / Conference	3,000	3,100	3,021	79
Computer Maintenance	-	-	-	-
Juries	-	-	-	-
Equipment	300	300	-	300
Total Justice of the Peace - Alpine	88,134	88,134	85,142	2,992

JUSTICE OF THE PEACE - TERLINGUA (PCT. 2)				
Salary - Justice of the Peace	13,780	13,780	13,780	-
Payroll Tax - FICA	1,054	1,054	1,054	-
Medical Insurance	4,466	4,466	4,043	423
Retirement	1,266	1,266	1,214	52
Life Insurance	40	40	90	(50)
Office Supplies	150	250	171	79
Postage	125	125	79	46
Operating Supplies	75	75	-	75
Equipment	1,000	650	-	650
Communications	600	600	476	124
Transportation / Conference	1,400	1,400	994	406
Travel	-	100	88	12
Juries - JP # 2	-	-	-	-
Rental	600	750	750	-
Total Justice of the Peace - Terlingua	24,556	24,556	22,739	1,817

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, 2009

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

JUSTICE OF THE PEACE - MARATHON (PCT 3)

Salary - Justice of the Peace	24,490	24,490	24,490	-
Payroll Tax - FICA	1,873	1,873	1,822	51
Insurance - Medical	4,466	4,466	4,043	423
Retirement	2,251	2,251	2,158	93
Life Insurance	90	90	90	-
Office Supplies	600	600	42	558
Postage	400	-	-	-
Operating Supplies	400	250	-	250
Communications	875	1,075	1,103	(28)
Transportation / Conference	1,200	1,200	902	298
Travel	-	850	818	32
Repairs and Maintenance	500	-	-	-
Rental	1,200	1,200	1,200	-
Equipment	400	400	-	400
Total Justice of the Peace - Marathon	38,745	38,745	36,668	2,077

ELECTION ADMINISTRATOR

Elections Administrator	25,049	1,384	-	1,384
Chapter 19 Work	-	-	-	-
Temporary Help	8,999	1,599	1,552	47
Election Clerks	8,000	7,100	4,593	2,507
Contract Election Supreme	500	300	-	300
Job Classification	755	755	-	755
Payroll Tax - FICA	2,701	238	188	50
Insurance - Medical	4,467	867	-	867
Retirement	3,175	154	89	65
Life Insurance	90	90	-	90
Office Supplies Voters	-	-	-	-
General Supplies & Copies	4,000	4,000	4,473	(473)
Postage	3,000	3,000	2,258	742
Postal Expenses Voters	-	-	-	-
Software Maintenance	1,125	775	-	775
Publications & Notices	1,000	1,000	480	520
ESS Program Expenses	7,000	8,550	8,543	7
Election Kits	600	600	-	600
New Voter Reg Cards	300	300	-	300
Printing / Ballots	-	-	-	-
Communications	400	700	774	(74)
Chapter 19 Expenses Voters	-	-	-	-
Training & Travel	3,000	3,000	2,477	523
Lodging	-	-	-	-
Remote Voting (Travel/Lodge)	500	500	494	6
Cross Training	-	-	-	-
Repair & Maintenance	1,000	-	-	-
Equipment	1,500	-	-	-
Elections Administration	77,161	34,912	25,921	8,991

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, 2009

	GENERAL GOVERNMENT			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET		VARIANCE FAVORABLE (UNFAVORABLE)
<u>DISTRICT ATTORNEY</u>				
Assistant to District Attorney				
Assistant District Attorney				
Interns	23,117	18,817	5,475	13,342
Salary Office Manager	26,000	26,000	25,000	1,000
Salary Secretary				
FICA	3,757	3,757	2,331	1,426
Medical Insurance	4,466	4,466	3,777	689
Retirement	4,514	4,514	2,202	2,312
Life Insurance	142	142	68	74
Office Supplies		1,000		1,000
Postage				
Fuel				
Professional Services			1,299	(1,299)
Communications				
Transportation/Conferences		2,000	490	1,510
Miscellaneous		300	308	(8)
Equipment		1,000	4,566	(3,566)
Rentals				
Total District Attorney Expenditures	61,996	61,996	45,516	16,480
<u>HOT CHECK SPECIAL FUND</u>				
Sal Supp/ L. Uranga			4,800	(4,800)
Transfer				
FICA			359	(359)
Medical Insurance			755	(755)
Retirement			423	(423)
Life Insurance			14	(14)
Hot Check Special Fund			6,351	(6,351)
<u>COUNTY ATTORNEY</u>				
Salary County Attorney	37,211	37,211	37,211	
State Salary Supplement	20,833	20,833	20,833	
Administrative Tech 1	25,000	25,000	24,538	462
Administrative Assistant 1	31,665	31,665	31,668	(3)
Job Classification	2,000	2,000	2,000	
Shared Employee				
Temporary Help				
Payroll Tax - FICA	8,928	8,928	8,801	127
Insurance - Medical	13,399	13,399	9,883	3,516
Retirement	10,726	10,726	8,891	1,835
Life Insurance	270	270	256	14
Office Supplies	2,000	2,000	2,144	(144)
Postage	750	240	287	(47)
Communications	2,506	3,300	3,525	(225)
Training - Education	900	800	797	103
Repairs and maintenance	250	250	185	65
Capital Outlay	500	710	794	6
Total County Attorney Expenditures	156,932	157,432	151,723	5,709

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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
COUNTY TREASURER				
Salary - Treasurer	37,211	37,211	37,211	-
Salary Supplement Tri-Co	4,000	4,000	4,000	-
Salary Supplement	4,500	4,500	4,501	(1)
Assistant to Treasurer	29,919	29,919	30,109	(190)
Bookkeeper	26,000	26,000	25,993	7
Job Classification	2,000	2,000	2,241	(241)
Office Manager	27,712	27,712	27,709	3
Salary PI Officer	-	2,200	2,000	200
Payroll Tax - FICA	10,048	10,048	10,142	(94)
Insurance - Medical	17,865	17,865	16,121	1,744
Retirement	12,070	12,070	9,986	2,084
Life Insurance	360	360	359	1
Office Supplies	3,100	3,100	2,856	244
Postage	1,600	1,950	2,027	(77)
Professional services	1,000	-	-	-
Communications	2,200	1,200	733	467
Transportation / Conference	5,000	6,500	6,479	21
Maintenance - Equipment	600	600	-	600
Equipment	3,000	2,500	1,884	616
Computer maintenance / Update	3,200	2,850	2,700	150
Total County Treasurer	191,385	192,565	187,051	5,534
COUNTY TAX OFFICE				
Salary - Tax Assessor	37,211	37,211	37,211	-
Salary - Deputies	96,305	96,305	96,541	(236)
Job Classification	2,500	2,500	2,501	(1)
Payroll Tax - FICA	10,405	10,405	10,198	207
Insurance - Medical	22,331	22,331	20,215	2,116
Retirement	12,500	12,500	9,756	2,744
Life Insurance	450	450	450	-
Office Supplies	4,200	3,100	2,922	178
Postage	7,350	8,456	8,124	332
Tax roll	2,100	2,094	2,092	2
Professional Services (Mapping)	-	-	-	-
Communications	2,100	2,589	2,600	(11)
Transportation	7,000	2,882	2,871	11
Advertising & Legal	3,000	3,489	3,489	-
Equipment Lease/Service	1,500	1,500	1,500	-
Equipment	3,000	5,792	5,521	271
Software Maintenance	5,750	6,099	6,099	-
Capital outlay	-	-	-	-
Total County Tax Office Expenditures	217,702	217,703	212,090	5,613

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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
COUNTY COURTHOUSE				
Salary - Custodian	28,243	28,243	28,497	(254)
Part-Time Custodian	13,616	13,616	10,670	2,946
Job Classification	1,500	1,500	1,500	-
Election Clerks	-	-	-	-
R&B / Courthouse Repairs	-	-	-	-
Overtime/Custodian	4,250	4,250	1,532	2,718
Payroll Tax - FICA	3,642	3,642	3,228	414
Insurance - Medical	4,466	4,466	4,043	423
Retirement	4,375	4,375	3,718	657
Life Insurance	90	90	90	-
Postage Meter Lease	10,300	11,500	11,532	(32)
Maintenance Supplies	6,600	9,100	9,726	(626)
Professional Services	-	-	433	(433)
Minute Indexing Project	-	-	-	-
DPS/Communications	-	-	-	-
Transportation / Training	3,500	1,800	602	1,198
Seminars	-	-	-	-
Advertising and Legal Notices	-	-	-	-
Utilities	41,000	41,000	39,609	1,301
Repairs and Maintenance	19,000	19,000	16,380	2,620
Rentals	800	800	236	564
Maintenance Contracts	5,000	2,000	1,560	440
Insurance and Bonds	-	-	-	-
Dues	-	-	-	-
Uniforms	500	-	-	-
Permanent Improvements	16,000	20,000	21,237	(1,237)
Payoff For 2008 Debt	-	-	-	-
Copier Lease	2,700	2,700	2,822	(122)
Capital Equipment	14,500	9,500	9,356	144
Total County Courthouse Expenditures	180,082	177,582	166,861	10,721
COMMUNITY FACILITIES				
Repairs & General Supplies	11,000	8,000	6,806	1,194
Dump Day	-	-	-	-
Utilities	15,000	14,250	16,987	(2,737)
Contract Equip & Equip Rentals	3,000	-	-	-
Contract Labor	-	-	-	-
Landfill/Attendant	-	-	-	-
Lawn Care Supplies	750	-	-	-
Equipment	3,000	-	-	-
Total Community Facilities Expenditures	32,750	22,250	23,793	(1,543)

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, 2009

	GENERAL GOVERNMENT			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	
COUNTY JAIL				
Job Classification	4,000	4,000	2,646	1,354
Salary - Chief Jailer	35,837	35,837	35,838	(1)
Salary - Jailers	148,852	148,852	81,044	67,808
Salary - Cook	24,437	24,437	26,401	(1,964)
Salary - Relief Jailers	131,073	131,073	220,449	(89,376)
Salary - Secretary	11,195	11,195	13,179	(1,984)
Overtime Pay	15,000	15,000	17,346	(2,346)
Payroll Tax - FICA	28,335	28,335	30,401	(2,066)
Medical Insurance	35,730	35,730	12,611	23,119
Retirement	34,039	34,039	28,179	5,860
Life Insurance	900	900	496	404
Workman's Comp Insurance	18,000	18,000	11,584	6,416
Office Supplies	4,500	6,500	6,685	(185)
Postage	800	800	572	228
Prisoners Board	85,000	85,000	77,732	7,268
Maintenance Supplies	20,000	25,000	25,458	(458)
Prisoners Medical	3,000	2,000	276	1,724
Employee Testing	3,000	3,000	1,783	1,217
SCAAP Expenses	6,000	3,500	-	3,500
Communications	8,600	23,700	23,703	(3)
Teletype Services	4,500	1,000	-	1,000
Training/Transportation	5,500	2,500	2,109	391
Utilities	45,000	45,000	46,991	(1,991)
Developing & Prints	1,700	1,700	-	1,700
Maintenance (Equip)	6,000	6,500	6,427	73
Uniforms	3,250	3,250	2,094	1,156
Transport Vehicle	2,000	2,000	1,903	97
Transport Vehicle Downpay	1,500	1,500	1,500	-
Capital Equipment/Jail	10,000	10,000	8,749	1,251
Total County Jail Expenditures	697,748	710,348	686,156	24,192
COUNTY CONSTABLES - PREC #1				
Salary	9,911	9,911	9,911	-
Payroll Tax - FICA	758	758	758	-
Insurance - Medical	-	-	-	-
Retirement	911	911	873	38
Life Insurance	90	90	23	67
Office Supplies	-	-	10	(10)
Operating Supplies #2	-	-	-	-
Fuel & Other Operating	-	-	-	-
Training	550	550	96	454
Repairs and maintenance	-	-	-	-
Total County Constables Expenditures	12,220	12,220	11,671	549

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, 2009

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

COUNTY CONSTABLES - PREC #2

Salary	3,000	3,000	3,000	-
Payroll Tax - FICA	230	230	230	-
Insurance - Medical				-
Retirement	276	276	264	12
Life Insurance	90	90	23	67
Office Supplies			10	(10)
Fuel & Operating Supplies	550	550	(1)	551
Vehicle Maintenance				-
Equipment				-
Total County Constables Expenditures	4,146	4,146	3,526	620

COUNTY CONSTABLES - PREC #3

Salary	3,000	3,000	3,000	-
Payroll Tax - FICA	230	230	230	-
Insurance - Medical	4,466	4,466	4,043	423
Retirement	276	276	264	12
Life Insurance	90	90	90	-
Fuel & Other Operating	550	550	262	288
Training				-
Total County Constables Expenditures	8,612	8,612	7,889	723

COUNTY SHERIFF

Salary - Sheriff	37,211	37,211	37,211	-
Salary - Part-Time Deputies	4,400	4,400	336	4,064
Salary - Chief Deputy	38,100	38,100	39,152	(1,052)
Salary - Deputies	269,258	269,258	280,030	(10,772)
Salary - Secretary	27,042	27,042	27,041	1
Supplement EMS	3,000	3,000	3,000	-
Supplement EMS Elected	4,000	4,000	4,000	-
Part-Time CSO	14,560	14,560	15,164	(604)
Salary Deputy SE County	5,000	5,000	-	5,000
Co Supplement Sheriff	5,000	5,000	5,000	-
MHMR Calls			3,050	(3,050)
Overtime Pay	15,000	15,000	11,750	3,250
Job Classification	8,000	8,000	7,417	583
Stonegarden Off				-
Payroll Tax - FICA	32,939	32,939	33,952	(1,053)
Medical Insurance	49,128	49,128	29,697	19,431
Retirement	39,570	39,570	32,790	6,780
Unemployment Tax				-
Life Insurance	900	900	862	38
Office Supplies	4,300	6,700	7,230	(530)
Postal Expenses	600	325	32	293
Tires and Tubes	5,200	7,000	6,806	194
Fuel & Oil	65,000	65,000	67,538	(2,538)
Small Equipment	2,500	2,775	2,976	(201)
Communications	14,000	11,600	10,264	1,336
Transportation	6,200	6,200	5,845	355

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, 2009

	GENERAL GOVERNMENT			
	ORIGINAL	FINAL	ACTUAL	VARIANCE
	BUDGET	AMENDED		FAVORABLE
				(UNFAVORABLE)
Repairs & Maintenance	10,000	12,000	11,983	17
Radio Repairs	2,000	800	783	17
Chile Cook Off Expenses	-	1,060	1,054	6
Developing & Prints	550	50	21	29
Leased Equipment	2,590	2,590	2,498	92
Uniforms	4,200	3,040	2,699	341
Equipment	3,000	1,000	817	183
Total County Sheriff Expenditures	673,248	673,248	651,038	22,210
COUNTY AGENT				
Salary - County Agent	7,805	7,805	7,805	-
Part - Time Secretary	7,691	7,691	4,105	3,586
Job Classification	1,000	1,000	933	67
Salary Home Agent	4,658	4,658	4,658	-
Payroll Tax - FICA	2,257	2,257	1,921	336
Retirement	707	707	373	334
Car allowance	8,350	8,350	8,350	-
Office Supplies	450	450	130	320
Postal Expense	200	200	120	80
Operating Supplies	600	600	604	(4)
Repairs & Maintenance	1,000	1,000	238	762
Communications	1,200	1,450	1,433	17
Transportation/Shows	3,300	3,800	3,774	26
Vehicle /Lease Purchase	4,700	4,700	4,600	100
Equipment	1,400	650	180	470
Total County Agent Expenditures	45,318	45,318	39,224	6,094
HOME AGENT				
Salary - Home Agent	-	-	-	-
Salary Home Demo Agent	-	-	-	-
Job Classification	-	-	-	-
Payroll Tax - FICA	-	-	-	-
Travel Allowance	-	-	-	-
Operating Supplies	-	-	-	-
Total Home Agent Expenditures	-	-	-	-
Total Expenditures	3,996,768	4,184,114	4,108,033	76,081
Revenue Over (Under) Expenditures	237,301	682,594	822,985	140,391
Other Sources (Uses):				
Lease Obligations	-	-	-	-
Transfers	(342,172)	515	(338,800)	(338,285)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	(104,871)	683,109	484,185	(197,894)
Fund Balance Beginning of Year	3,871,344	3,871,344	3,871,344	-
Fund Balance End of Year	\$ 3,766,473	\$ 4,554,453	\$ 4,355,529	\$ (198,924)

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, 2009

	ROAD AND BRIDGE (GENERAL FUND)			
	ORIGINAL BUDGET	FINAL AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
Auto registration	\$ 330,000	330,000	292,878	\$ (37,122)
State lateral roads	40,000	40,000	39,024	(976)
Road & Bridge Fees	90,000	90,000	103,519	13,519
Permits	-	-	100	100
Contract Work	-	-	-	-
Loan Proceeds	-	-	-	-
Auction Sales	-	-	-	-
Other	-	-	-	-
Total Revenue	460,000	460,000	435,521	(24,479)
EXPENDITURES				
Salaries - Commissioners	75,776	75,776	75,776	-
Salaries - Supervisor	34,472	34,472	34,638	(166)
Sign Techs	-	-	-	-
Salaries - Road Crew	155,067	167,467	174,108	(6,641)
Salary - Temporary Help	-	-	-	-
Part Time Supervisor	3,500	3,500	3,500	-
Overtime Hours	4,000	9,500	10,268	(768)
Pena Park Seasonal Employee	-	-	-	-
Car Allowance	4,000	4,000	1,184	2,816
Job Classification 2007	7,000	5,000	4,042	958
Project Stipend	-	4,000	4,000	-
Overtime	4,000	1,500	1,485	15
Payroll Tax - FICA	21,712	21,712	23,540	(1,828)
Medical Insurance	44,662	42,912	29,677	13,235
Retirement	26,083	26,083	23,141	2,942
Workman's Comp Insurance	9,000	6,500	6,385	115
Unemployment Comp Insurance	2,000	500	428	72
Life Insurance	900	900	694	206
TCDRS Supplemental Insurance	750	750	841	(91)
Fuel & Oil	120,000	54,800	49,386	5,414
Office Supplies	2,000	2,000	1,063	937
Fuel & Oil - Parks	-	-	-	-
Repairs & Maintenance Supplies	25,000	32,000	31,611	389
R & M Pena Park	4,000	4,000	2,561	1,439

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, 2009

ROAD AND BRIDGE (GENERAL FUND)				
	ORIGINAL	FINAL		VARIANCE
	BUDGET	AMENDED	ACTUAL	FAVORABLE
		BUDGET		(UNFAVORABLE)
Road Materials	105,625	284,625	284,757	(132)
Miscellaneous Supplies	2,000	4,200	4,466	(266)
Miscellaneous Small Equipment	5,000	5,000	4,486	514
Miscellaneous Easement	-	-	-	-
Communications	2,000	2,350	2,367	(17)
Refunds / Usage Fees	-	-	-	-
Recycling & Solid Waste	5,000	-	-	-
Continuing Education/Training	4,500	5,250	5,240	10
Utilities	7,000	5,600	2,624	2,976
Tires & Tubes	6,240	8,940	8,938	2
Landfills	-	-	-	-
Uniforms	8,500	8,500	10,020	(1,520)
Capital Outlay	-	-	-	-
Permanent Improvements - Bldgs	2,500	500	356	144
Right Away Acquisition	-	250	250	-
Leased Equipment	-	3,700	3,700	-
Capital/Machinery & Vehicles	5,000	52,100	52,126	(26)
Marathon Community Facilities	-	-	-	-
Total Expenditures	697,287	878,387	857,658	20,729
Revenue Over (Under) Expenditures	(237,287)	(418,387)	(422,137)	(3,750)
Other Sources				
Capital Leases & Vendor Finance	-	-	-	-
Transfers	-	-	515	515
Total Other Sources	-	-	515	515
Fund Balance Beginning of Year	(526,946)	(526,946)	(526,946)	-
Fund Balance End of Year	\$ (764,233)	(945,333)	(948,568)	\$ (3,235)

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2009

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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<u>REVENUE</u>			
Current Taxes	\$ 1,717,334	-	\$ 1,717,334
Delinquent Taxes	30,578	-	30,578
15% Attorney Fees Collected	-	-	-
Tax Suits	7,121	-	7,121
In Lieu of Taxes	1,082,039	-	1,082,039
Penalties and Interest - Taxes	34,869	-	34,869
Licenses and Permits	5,806	-	5,806
Beer & Wine Permits	-	-	-
Tri-county Probation	-	-	-
Co Attorney Salary Supplement	-	-	-
Dist Atty Awarded Funds	-	-	-
Overtime Payment Customs	-	-	-
SCAAP Awards	5,707	-	5,707
Fuel Reimb Customs	-	-	-
Grant Reimb	12,631	-	12,631
TEEX Reimbursements	-	-	-
Resource Officer Payments	26,750	-	26,750
Indigent Defense Award Funds	6,862	-	6,862
Refund Election Expense	280	-	280
Reimb Retiree Insurance	1,135	-	1,135
Reimburse Juror Fees	4,114	-	4,114
Drink Permits and Tax	20,959	-	20,959
Park & Wildlife 85% Fine	-	-	-
Law Enfor't Off Edu	-	-	-
Auto Registration	-	292,878	292,878
Gross Weight Fee	-	103,519	103,519
Contract Work	-	-	-
State Lateral Roads	-	39,024	39,024
Permits	-	100	100
Law Enforcement Reimbursements	-	-	-
State Court Costs	331,033	-	331,033
Bail Bond fee	7,380	-	7,380
Forest Service Grant	-	-	-
Chapter 19 Funds	501	-	501
Constitutional EXC Fees	318	-	318
State Sales Tax	463,946	-	463,946
Other Taxes	83	-	83
Tax Collection Contracts	74,550	-	74,550
Federal Prisoners	517,010	-	517,010
Other Prisoner fees	4,305	-	4,305
7% Hotel/Motel Tax	12,494	-	12,494
Lease Training Fund	-	-	-
Inmate Phone System	16,677	-	16,677
State Salary Supplement	35,792	-	35,792
Fees - Judge	348	-	348
Fees - Sheriff	16,976	-	16,976
Fees - Administrative	390	-	390
Fees - Attorney	-	-	-

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2009

	GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
Fees - County Clerk	104,749	-	104,749
Fees - District Clerk	39,107	-	39,107
Fees - Tax Office	2,650	-	2,650
Fees - Inspections	8,960	-	8,960
Fees - Trial and jury	172	-	172
Fees - Juvenile	-	-	-
COBRA reimbursement	1,541	-	1,541
Fiscal Payment Tri-Co	4,000	-	4,000
Civil & Small Claims Court	-	-	-
Fines - Justice of the Peace	143,203	-	143,203
City of Alpine - ENS	-	-	-
Tech Fees/JP's	-	-	-
Law Library	5,400	-	5,400
PTD Administrative Fees	31,111	-	31,111
Co Atty Secty Sal supplement	6,340	-	6,340
Fines - County Court	31,570	-	31,570
Fines - District Court	11,270	-	11,270
Bond Forfeitures	2,025	-	2,025
Constables	3,185	-	3,185
DEF Adjudication	3,465	-	3,465
Auction Sales	9,005	-	9,005
Reimb/ DA's Secretary Salary & Supp	25,000	-	25,000
Community Center User's Fees	300	-	300
Interest	10,639	-	10,639
Other Misc. Reimbursements	2,916	-	2,916
Reimbursements IRS	-	-	-
Donations	2,031	-	2,031
Emergency Services District	-	-	-
394th District Court	5,125	-	5,125
C.A.S.I Annual Donation	3,000	-	3,000
MHMR - Deputy Services	21,542	-	21,542
Reimbursements records	2,645	-	2,645
Rent/Appraisal District	12,000	-	12,000
Other	79	-	79
Total Revenue	\$ 4,931,018	435,521	\$ 5,366,539

COUNTY OF SHERIFF, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
 YEAR ENDED DECEMBER 31, 2009

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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<u>EXPENDITURES</u>	\$		\$	
Salary	486,722		75,776	\$ 562,498
Salary - other	296,875		34,638	331,513
Salary - Secretary	167,115	174,108		341,223
Salary - Deputies	743,612	5,485		749,097
Salary - Other	87,823	13,768		101,591
Job Classifications	28,238	4,042		32,280
Car Allowance	14,850	1,184		16,034
Payroll Tax - FICA	139,197	23,540		162,737
Insurance - Medical	213,883	30,371		244,254
Retirement	134,986	23,982		158,968
Insurance - Retirees	4,094	-		4,094
Insurance - Workers' Compensation	19,281	6,385		25,666
Insurance - Unemployment Comp	3,411	428		3,839
Insurance - TCDRS Supplemental	3,123	-		3,123
State Quarterly Fees	305,445	-		305,445
Parks and wildlife fee	6,004	-		6,004
Collection service fee	11,921	-		11,921
Office Supplies and Postage	40,317	1,063		41,380
Maintenance and Repair	56,278	31,611		87,889
Operating Supplies	118,344	360,128		478,472
Communications and postage	75,737	2,367		78,104
Transportation / Conferences	48,019	5,240		53,259
Published Notices / Juries	16,947	-		16,947
Visiting Judges	-	-		-
Professional Services	142,725	-		142,725
Utilities	103,677	2,624		106,301
Prisoner Board and Medical	78,008	-		78,008
Appraisal District	73,639	-		73,639
Tri-County Juvenile Probation	32,000	-		32,000
County ESD # 1	29,000	-		29,000
Groundwater District	12,810	-		12,810
Insurance other	71,970	-		71,970
TNRCC Council Fees	-	-		-
Autopsies	18,760	-		18,760
Advertising & Legal Notices	6,929	-		6,929
Bonds	2,860	-		2,860
Ambulance Service	97,534	-		97,534
Dues	17,110	-		17,110
Child Welfare Board	2,500	-		2,500
Alpine Public Library	42,000	-		42,000
Indigent Relief	15,345	-		15,345
Child Advocacy Center	1,500	-		1,500
Law Library	29,936	-		29,936
Rentals	3,686	-		3,686
In Lieu Taxes	129,845	-		129,845
Family Crisis Center of the Big Bend	3,000	-		3,000
Marathon Fire and Ambulance	1,909	-		1,909

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2009

	GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
Contingency	-	-	-
Salvage Payment		-	-
Insurance Settlement		-	-
MHMR	2,856	-	2,856
County Inspection Fees	5,000	-	5,000
Fire Fighting Services	8,060	-	8,060
Chile Cook off expense	-	-	-
Recreational Services	1,054	-	1,054
Sunshine House	8,000	-	8,000
Alpine Marathon Cemeteries	14,500	-	14,500
Brewster County Historical	3,000	-	3,000
Alpine Public Library	2,200	-	2,200
HAZMAT Ananysis and disposal	5,000	-	5,000
ESS Program Expenses	2,531	-	2,531
Other	8,543	-	8,543
Leased Equipment	3,614	5,092	8,706
Capital Outlay	24,398	3,700	28,098
Marathon Community Facilities	80,312	52,126	132,438
	-	-	-
Total Expenditures	4,108,033	857,658	4,965,691
Revenue Over (Under) Expenditures	822,985	(422,137)	400,848
Other Sources (Uses):			
Capital Leases and Vendor Finance	-	-	-
Transfers In (Out)	(338,574)	515	(338,059)
	(338,574)	515	(338,059)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	484,411	(421,622)	62,789
Fund Balance Beginning	3,871,344	(526,946)	3,344,398
Fund Balance End of Year	\$ 4,355,755	\$ (948,568)	\$ 3,407,187

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2009

GENERAL GOVERNMENT	ROAD & BRIDGE	COMBINED
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Expenditures by Function:			
General Government	\$ 1,940,070		\$ 1,940,070
Justice System	593,497		593,497
Public Safety	674,124		674,124
Corrections and Rehabilitation	686,156		686,156
Health and Human Services	214,186		214,186
Community and Economic Development	-		-
Infrastructure and Environmental Services	-	857,658	857,658
Total Expenditures by Function	\$ 4,108,033	857,658	\$ 4,965,691

COUNTY OF BREWSTER, MASSACHUSETTS
FINANCIAL STATEMENT OF
EXPENDITURES
GENERAL FUND
LOCAL GOVERNMENT
FOR THE YEAR ENDED DECEMBER 31, 2004

	COUNTY JUDGE	COUNTY CLERK	COUNTY VETERANS OFFICER	NON-DEPART. MENTAL	NON-DEPT MYL CONTRACTING AGENCIES	EMERGENCY MANAGEMENT	COUNTY COURT	DISTRICT COURT CLERK	DISTRICT CLERK	JUSTICE OF THE PEACE ALPINE
Salary	\$ 58,411	37,211	5,000			23,860		4,202	37,211	\$ 34,341
Salary - Other	27,094									
Salary - Secretary	29,050		5,000					12,773		24,711
Salary - Deputies/Clerks	25,122	60,960					1,500	17,579	22,292	
Salary - Other		2,900							3,054	
Job Classifications	3,000	2,000							3,000	1,000
Car Allowance	4,000									
Payroll Tax - FICA	11,125	7,052	715			1,856	115	2,673	4,893	4,463
Insurance - Medical	18,036	12,412	881			2,137	132	1,774	4,872	5,291
Retirement	15,108	7,651				30		90	180	180
Insurance - Life	158	285					2			
Insurance - Workers Comp				7,697						
Insurance - Unemployment Comp				1,411						
Insurance - TCDRS Supplement				3,123						
State Quarterly Fees				305,445						
Parks and wildlife fee				6,004						
Collection service fee				11,921						
Refunds to Tax Department										
Grant Refunds										
Office Supplies	2,011	5,055	16			862		709	3,585	1,445
Maintenance - Equipment										
Operating Supplies		1,272					102		40	
Communications and Postage	2,501	3,819	583	(1,428)		3,653		1,838	4,788	2,044
Transportation - Conferences	1,114	5,917	3,285			3,313	2	517	2,110	3,021
Published Notices - Notices				12,978						
Visiting Judges										
Professional Services				70,154			17,948	51,025		62
Utilities										
Prisoner Board and Medical										
Appraisal District						73,639				
To-County Juvenile Probation						32,000				
Brewster County ESD #1						29,000				
Groundwater District						12,810				
Insurance - Other				71,670				300		
TNRCC Council Fees										
Autopsies				18,760						
Advertising & Legal Notices				6,529						
Bonds				2,860						
Ambulance Service										
Dues				17,110						
Child Welfare Board						2,500				
Alpine Public Library						42,000				
Indigent Relief				15,345						
Child Advocacy Center						1,500				
Law Library							27,773	2,163		
Rentals										
In-Lieu Taxes				129,845						
Family Crisis Center of the BB						3,000				
Marathon Fire and Ambulance								1,509		
Debt Service										
Insurance Settlement				2,856						
MHMR						5,000				
County Inspection Fees				8,960						
Fire Fighting Services										
Chieftain expenses										
Recreational Services										
Sunshine House						8,000				
Alpine Marathon Cemeteries						14,000				
Brewster County Historical						3,000				
Alpine Public Library						2,000				
ESE Program Expenses						5,000				
HAZMAT Analysis and disposal										
Other				65						1
Leased equipment		2,951								
Capital Outlay	1,000	713								
Total Expenditures	151,487	140,698	15,510	749,120	234,149	159,492	47,074	102,480	95,304	85,142
Other Uses										
Total Expenditures and Other Uses	\$ 151,487	\$ 140,698	\$ 15,510	\$ 749,120	\$ 234,149	\$ 159,492	\$ 47,074	\$ 102,480	\$ 95,304	\$ 85,142
Expenditures by Function										
General Government	151,487	140,698		749,120	234,149					
Justice System							47,074	102,480	95,304	85,142
Public Safety										
Health and Human Services			15,510			159,492				
Community and Economic Development										
Transportation and Environmental Services										
Total Expenditures by Function	\$ 151,487	\$ 140,698	\$ 15,510	\$ 749,120	\$ 234,149	\$ 159,492	\$ 47,074	\$ 102,480	\$ 95,304	\$ 85,142

COUNTY OF BREWSTER, TEXAS
 COMPARATIVE STATEMENT OF
 EXPENDITURES
 GENERAL FUND
 GENERAL GOVERNMENT
 YEAR ENDED DECEMBER 31, 1969

	JUSTICE OF THE PEACE MARATHON	JUSTICE OF THE PEACE TERLINGUA	ELECTIONS ADMIN	DISTRICT ATTORNEY	HOT CHECK FUND	COUNTY ATTORNEY	COUNTY TREASURER	COUNTY TAX OFFICE	COUNTY COURT HOUSE	COMMUNITY FACILITIES
Salary	13,780	24,490				37,211	45,712	37,211	28,497	
Salary - other					4,600	20,833	30,169	96,541	1,532	
Salary - Secretaries			4,593	25,000		31,668	27,709			
Salary - Deputies - Clerks			1,552	5,475			2,000		10,670	
Salary - Other							2,247	2,501	1,500	
Job Classifications										
Car Allowance			188	2,331	359	8,801	10,142	13,198	3,228	
Payroll Tax - FICA	1,054	1,822		3,777	786	9,233	11,217	10,021	4,761	
Insurance - Medical	1,214	2,158	89	2,202	423	8,891	9,986	9,756	3,718	
Retirement	90	90		68	14	256	359	450	90	
Insurance - Life										
Insurance - Workers Comp										
Insurance - Unemployment Comp										
Insurance - TCDRS Supplement										
State Quarterly Fees										
Parks and wildlife fee										
Collection service fee										
Refunds to Tax Department										
Grant Refunds						2,144	2,856	2,922		
Office Supplies	172	42	4,473			185	2,700	6,089	17,939	6,806
Maintenance - Equipment									9,726	
Operating Supplies										
Communications and Postage	558	1,102	3,032			3,812	2,768	1,140		
Transportation - Conferences	1,082	1,720	2,971	490		797	6,479	2,871	602	
Published Notices / Juries			480							
Visiting Judges				1,299					433	
Professional Services									39,699	16,987
Utilities										
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										
Bonds										
Ambulance Service										
Dues										
Child Welfare Board										
Alpine Public Library										
Indigent Relief										
Child Advocacy Center								1,500	236	
Law Library										
Rentals	750	1,200								
In Lieu Taxes										
Family Crisis Center of the BB										
Marathon Fire and Ambulance										
Debt Service										
Insurance Settlement										
MHMR										
County Inspection Fees										
Fire Fighting Services										
Child cook off expenses										
Recreational Services										
Sunshine House										
Alpine Marathon Cemeteries										
Brewster County Historical										
Alpine Public Library			8,543							
BSS Program Expenses										
HAZMAT Analysis and disposal					198			2,092	14,354	
Other									30,593	
Leased Equipment				4,000		704	1,984	5,521		
Capital Outlay										
Total Expenditures	22,739	36,668	25,921	45,516	6,351	151,723	187,051	212,090	166,861	23,793
Other Uses										
Total Expenditures and Other Uses	\$ 22,739	\$ 36,668	\$ 25,921	\$ 45,516	\$ 6,351	\$ 151,723	\$ 187,051	\$ 212,090	\$ 166,861	\$ 23,793
Expenditures by Function										
General Government			25,921							
Justice System	22,739	36,668		45,516	6,351	151,723	187,051	212,090	166,861	23,793
Public Safety										
Corrections and Probation										
Health and Human Services										
Community and Economic Development										
Infrastructure and Environmental Services										
Total Expenditures by Function	\$ 22,739	\$ 36,668	\$ 25,921	\$ 45,516	\$ 6,351	\$ 151,723	\$ 187,051	\$ 212,090	\$ 166,861	\$ 23,793

COUNTY OF BREWSTER TAXES
COMPARING STATEMENT OF
EXPENDITURES
GENERAL FUND
GENERAL GOVERNMENT
YEAR ENDED DECEMBER 31, 2009

	COUNTY JAIL	COUNTY CONSTABLES PREC #1	COUNTY CONSTABLES PREC #2	COUNTY CONSTABLES PREC #3	COUNTY SHERIFF	COUNTY AGENT	TOTAL COMBINED
Salary	35,938	9,911	3,000	3,000	42,211	7,805	\$ 486,722
Salary - Other	21,344	-	-	-	39,152	-	290,875
Salary - Secretary	13,179	-	-	-	27,341	-	167,115
Salary - Deputies / Clerks	246,850	-	-	-	280,359	-	743,012
Salary - Other	17,346	-	-	-	38,984	8,762	87,823
Job Classifications	2,649	-	-	-	7,417	8,133	28,238
Car Allowance	-	-	-	-	-	8,150	14,450
Payroll Tax - FICA	39,401	758	230	230	33,992	3,921	139,197
Health Insurance	12,614	-	-	4,043	29,097	-	213,962
Retirement	28,179	873	264	264	32,390	373	134,986
Insurance - Life	496	21	23	90	852	-	4,094
Insurance - Workers Comp	11,584	-	-	-	-	-	19,281
Insurance - Unemployment Comp	-	-	-	-	-	-	3,411
Insurance - TCDRS Supplement	-	-	-	-	-	-	3,123
State Quarterly Fees	-	-	-	-	-	-	905,445
Parks and wildlife fee	-	-	-	-	-	-	6,004
Collection service fee	-	-	-	-	-	-	11,921
Refunds to Tax Department	-	-	-	-	-	-	-
Grant Refunds	-	-	-	-	-	-	-
Office Supplies	8,685	-	-	-	7,240	130	40,317
Maintenance - Equipment	6,427	-	-	-	15,742	238	56,278
Operating Supplies	27,582	106	10	262	77,943	604	118,344
Communications and Postage	24,275	-	-	-	10,287	1,553	75,737
Transportation / Conferences	2,109	-	-	-	5,845	3,774	48,019
Published Notices - Juries	-	-	-	-	-	-	10,347
Visiting Judges	-	-	-	-	-	-	-
Professional Services	1,783	-	-	-	21	-	142,725
Utilities	46,991	-	-	-	-	-	103,677
Prisoner Board and Medical	76,008	-	-	-	-	-	78,008
Appraisal District	-	-	-	-	-	-	73,639
Tri-County Juvenile Probation	-	-	-	-	-	-	32,000
Brewster County ESC #1	-	-	-	-	-	-	29,000
Groundwater District	-	-	-	-	-	-	12,610
Insurance - Other	-	-	-	-	-	-	71,970
TNRCC Council Fees	-	-	-	-	-	-	-
Autopays	-	-	-	-	-	-	18,760
Advertising & Legal Notices	-	-	-	-	-	-	8,929
Bonds	-	-	-	-	-	-	2,860
Ambulance Service	-	-	-	-	-	-	97,534
Dues	-	-	-	-	-	-	17,110
Child Welfare Board	-	-	-	-	-	-	2,500
Alpine Public Library	-	-	-	-	-	-	42,000
Indigent Relief	-	-	-	-	-	-	15,345
Child Advocacy Center	-	-	-	-	-	-	1,500
Law Library	-	-	-	-	-	-	26,936
Rentals	-	-	-	-	-	-	3,586
In Lieu Taxes	-	-	-	-	-	-	129,845
Family Crisis Center of the BB	-	-	-	-	-	-	3,000
Marathon Fire and Ambulance	-	-	-	-	-	-	1,909
Debt Service	-	-	-	-	-	-	-
Insurance Settlement	-	-	-	-	-	-	2,856
MHMR	-	-	-	-	-	-	5,300
County Inspection Fees	-	-	-	-	-	-	8,060
Fire Fighting Services	-	-	-	-	-	-	-
Child pick up expenses	-	-	-	-	1,054	-	1,054
Recreational Services	-	-	-	-	-	-	8,000
Sunshine House	-	-	-	-	-	-	14,500
Alpine Marathon Certificates	-	-	-	-	-	-	3,300
Brewster County Historical	-	-	-	-	-	-	2,200
Alpine Public Library	-	-	-	-	-	-	5,300
ESS Program Expenses	-	-	-	-	-	-	8,543
HAZMAT Analysis and disposal	-	-	-	-	-	-	2,531
Other	2	11	-	-	1	1	16,14
Leased Equipment	-	-	-	-	2,458	4,200	24,116
Capital Outlay	12,152	-	-	-	317	163	81,312
Total Expenditures	986,156	11,671	3,126	7,989	651,168	39,224	4,119,023
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$ 986,156	\$ 11,671	\$ 3,126	\$ 7,989	\$ 651,168	\$ 39,224	\$ 4,119,023
Expenditures by Function							
General Government							1,943,170
Justice System							240,437
Public Safety		11,671	3,028	7,989	651,168		674,124
Health and Human Services	1,011,556					39,224	1,050,780
Community and Economic Development							214,089
Transportation and Environmental Services							
Total Expenditures by Function	\$ 1,011,556	\$ 11,671	\$ 3,028	\$ 7,989	\$ 651,168	\$ 39,224	\$ 4,119,023

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2009

	35	34	56	57	55	19	12	30	18	22
	TX Dot Colonia Program	TX Dot Colonia Program	Block Grant 727-029	Block Grant 729-081	Block Grant 725-185	Solid Waste Grant	Records Manage- ment	County Attorney Special	Homeland Security	Store Garden

ASSETS

Cash in Bank	\$ 24,711	\$ (400)	\$ -	\$ -	\$ -	\$ 9,177	\$ 98,865	\$ 3,611	\$ 7,178	\$ 17,410
Cash - money market										
Grants Receivable	104,219		7,500						22,713	
Due from other funds										7,864
Accounts receivable										
Total Assets	\$ 24,711	\$ (400)	\$ 104,219	\$ 7,500	\$ -	\$ 9,177	\$ 98,865	\$ 3,611	\$ 37,755	\$ 17,410

LIABILITIES

Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable										
Accrued liabilities	104,219		7,500				797	124	35,844	1,066
Deferred revenue										2,538
Other										
Total Liabilities	\$ -	\$ -	\$ 104,219	\$ 7,500	\$ -	\$ -	\$ 797	\$ (124)	\$ 38,382	\$ 1,066

FUND BALANCE

Restricted Fund Balance	24,711	(400)	-	-	9,177	98,068	3,735	(627)	16,344
Total Fund Balance	24,711	(400)	-	-	9,177	98,068	3,735	(627)	16,344
Total Liabilities and Fund Balance	\$ 24,711	\$ (400)	\$ 104,219	\$ 7,500	\$ -	\$ 98,865	\$ 3,611	\$ 37,755	\$ 17,410

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2009

	26	27	15	89	20	21	28	22	23
	Sheriff Seized Property	Sheriff Abandoned Vehicles	Marathon EMS	Tourism Council	Operation Linebacker fund 20	Border Star fund 21	Border Star Fund 28	HIDTA fund 22	HIDTA fund 23

ASSETS

Cash in Bank	\$	28,759	\$	19,740	\$	72	\$	190,989	\$	8,329	\$	(1,269)	\$	(9,733)	\$	(597)
Cash - money market																
Grants Receivable																
Due from other funds																
Accounts receivable		1,289												12,416		

Total Assets

	\$	30,048	\$	19,740	\$	72	\$	190,989	\$	8,329	\$	(1,269)	\$	2,683	\$	(597)
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LIABILITIES

Due to General Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Accounts Payable		209														
Accrued liabilities																
Deferred revenue										105		29		831		(11)
Other																

Total Liabilities

	\$	209	\$	-	\$	-	\$	-	\$	105	\$	29	\$	820	\$	(11)
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FUND BALANCE

Restricted Fund Balance

	\$	30,048	\$	19,531	\$	72	\$	190,989	\$	8,224	\$	(1,298)	\$	1,863	\$	(597)
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Total Fund Balance

	\$	30,048	\$	19,531	\$	72	\$	190,989	\$	8,224	\$	(1,298)	\$	1,863	\$	(597)
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Total Liabilities and Fund Balance

	\$	30,048	\$	19,740	\$	72	\$	190,989	\$	8,329	\$	(1,269)	\$	2,683	\$	(597)
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COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31 2009

	24	25	39	29	43	37	38	28	16
	HIDTA fund 24	HIDTA fund 25	HIDTA fund 39	HIDTA fund 29	HIDTA fund 43	Operation Linebacker fund 37	Operation Linebacker fund 38	Juvenile Probation Grant #1	Lease Grant #1

ASSETS

Cash in Bank	\$ 14,510	\$ 1,648	\$ 34,057	\$ 3,979	\$ (47,136)	\$ 266	\$ (2,125)	\$ -	\$ 10,753
Cash - money market									
Grants Receivable	38,242	1,735		49					
Due from other funds									
Accounts receivable									
Total Assets	\$ 52,752	\$ 3,383	\$ 34,057	\$ 3,979	\$ (47,087)	\$ 266	\$ (2,125)	\$ -	\$ 10,753

LIABILITIES

Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	3,312				253				6,036
Accrued liabilities	1,779								
Deferred revenue			826						
Other									
Total Liabilities	5,091	-	826	-	253	-	-	-	6,036

FUND BALANCE

Restricted Fund Balance	47,661	3,383	33,231	3,979	(47,340)	266	(2,125)	-	4,717
Total Fund Balance	47,661	3,383	33,231	3,979	(47,340)	266	(2,125)	-	4,717
Total Liabilities and Fund Balance	\$ 52,752	\$ 3,383	\$ 34,057	\$ 3,979	\$ (47,087)	\$ 266	\$ (2,125)	\$ -	\$ 10,753

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2009

	31	76	40	41	42	36	Total
	Technology Fund	Inmate Commissary Fund	Border Star	Operation Lonestar	Border Star V	Fire Truck Fund	Combined
ASSETS							
Cash in Bank	\$ 20,318	\$ 14,671	\$ (852)	\$ 1,732	\$ (62,608)	\$ 7,500	\$ 393,555
Cash - money market							
Grants Receivable					85,437		272,311
Due from other funds							
Accounts receivable							9,153
Total Assets	\$ 20,318	\$ 14,671	\$ (852)	\$ 1,732	\$ 22,829	\$ 7,500	\$ 675,019
LIABILITIES							
Due to General Fund	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ 8,330	\$ 167,213
Accounts Payable							2,968
Accrued liabilities							2,538
Deferred revenue:					7,267		8,093
Other							
Total Liabilities	\$ -	\$ -	\$ -	\$ 6	\$ 7,267	\$ 8,330	\$ 180,812
FUND BALANCE							
Restricted Fund Balance	20,318	14,671	(852)	1,726	15,562	(830)	494,207
Total Fund Balance	20,318	14,671	(852)	1,726	15,552.00	(830.00)	494,207
Total Liabilities and Fund Balance	\$ 20,318	\$ 14,671	\$ (852)	\$ 1,732	\$ 22,829	\$ 7,500	\$ 675,019

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2009

	TX Del Colonia Program	TX Del Colonia Program	Block Grant 727-029	Block Grant 729-081	Block Grant 728-188	Solid Waste Grant	Records Management	County Attorney Special	Homeland Security	Stone Garden
REVENUE										
Local and State		49,283				30,056				
Federal			104,219	7,500	3,500				294,936	147,422
Seizures										
Commissary sales										
Hotel/Motel Tax								16		
Interest								3,018		
Fees							58,571			
Donations									222	4,571
Other										
Total Revenue		49,283	104,219	7,500	3,500	30,056	58,571	3,256	299,507	147,422
EXPENDITURES										
Federal/State										
Administration		12,000	5,900	7,500	3,500					
Engineering/Consulting		37,683	3,250							
Construction			89,069							
Local										
Salary - officers								6,340		39,075
Salary - secretary										2,971
FICA										
Contract services						16,046	40,548		1,062	
Medical and life insurance							(25)			115
Retirement							(1)			3,471
Workers' compensation										
Unemployment										
Advertising and promotion										
Office supplies										
Operating supplies							6,261			
Repair and maintenance										
Professional services										
Utilities										
Rent								3,115	3,073	
Other								1,983		
Capital Outlay									298,386	85,706
Total Expenditures		49,683	104,219	7,500	3,500	16,046	51,887	9,413	299,448	131,338
Revenue Over (Under) Expenditures		(400)				14,010	6,684	(6,157)	59	16,084
Transfer from (to) other funds										260
Revenue Over (Under) Expenditures and Transfers		(400)				14,010	6,684	(6,157)	59	16,344
Beginning fund balance	24,711					(9,371)	81,384	9,892	(686)	(11,536)
Prior Period Adjustment						4,538	0			11,536
Beginning fund balance as restated	24,711	0	0	0	0	(4,833)	81,384	9,892	(686)	0
Fund Balance End of Year	24,711	(400)				9,177	88,068	3,735	(627)	16,344
Expenses by type										
General government							51,887			
Justice System								9,413		
Public Safety									299,448	131,338
Corrections and Rehabilitation										
Health and Human Services										
Community and Economic Development			104,219	7,500	3,500					
Infrastructure and Environmental Services		49,683				16,046				
Total expenditures by function		49,683	104,219	7,500	3,500	16,046	51,887	9,413	299,448	131,338

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2009

	Sheriff Seized Property	Sheriff Abandoned Vehicles	Marathon EMS	Tourism Council	Operation Linebacker fund 20	Border Star fund 21	Border Star fund 22	HIDTA fund 22
REVENUE								
Local and State								
Federal								
Seizures	102,036				165,473	51,965	12,416	
Commissary sales		18,524						
Hotel/Motel Tax								
Interest				349,325				
Fees				206				
Donations								
Other	120							
Total Revenue	102,156	18,524		349,532	165,473	51,965	12,416	
EXPENDITURES								
Federal/State								
Administration								
Engineering/Consulting								
Construction								
Local								
Salary - officers					16,095	42,404	9,510	
Salary - secretary								
FICA								
Contract services					1,226	3,244	728	
Medical and life insurance					245			
Retirement					57	3,539	1,458	
Workers' compensation					1,316	2,802	719	
Unemployment								
Advertising and promotion								
Office supplies				230,338				
Operating supplies								
Repair and maintenance		98						
Professional services		5,657						
Utilities								
Rent								
Other								
Capital Outlay	118,952	2,137		12,494	12,081	138,706		
Total Expenditures	118,952	7,892		254,913	157,645	51,989	12,416	
Revenue Over (Under) Expenditures	(16,796)	10,632		94,619	7,828	(124)		
Transfer from (to) other funds	(197)							
Revenue Over (Under) Expenditures and Transfers	(16,993)	10,632		94,619	8,224	(1,298)	1,863	
Beginning fund balance	30,024	8,899	72	96,370	283			(11,536)
Prior Period Adjustment	17,017				(283)			11,536
Beginning fund balance as restated	47,041	8,899	72	96,370	0	0	0	0
Fund Balance End of Year	30,048	19,531	72	190,989	8,224	(1,298)	1,863	
Expenses by type								
General government								
Justice System								
Public Safety	118,952	7,892			157,645	51,989	12,416	
Corrections and Rehabilitation								
Health and Human Services								
Community and Economic Development				254,913				
Infrastructure and Environmental Services								
Total expenditures by function	118,952	7,892		254,913	157,645	51,989	12,416	

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2009

	HIDTA fund 23	HIDTA fund 24	HIDTA fund 25	HIDTA fund 29	HIDTA fund 29	HIDTA fund 43	Operation Linebacker fund 37	Operation Linebacker fund 38	Juvenile Probation Grant #1
REVENUE									
Local and State									
Federal	490	75,002				54,646			
Seizures									
Commissary sales									
Hotel Motel Tax									
Interest									
Fees									
Donations									
Other	0								
Total Revenue	490	75,002				54,646			
EXPENDITURES									
Federal/State									
Administration									
Engineering/Consulting									
Construction									
Local									
Salary - officers		19,258				54,796			
Salary - secretary						4,511			
FICA		1,464				9,218			
Contract services		1,700				9,766			
Medical and life insurance		2,502				5,708			
Retirement		1,697		(32)					
Workers' compensation						90			
Unemployment									
Advertising and promotion									
Office supplies	592					73			
Operating supplies		438				844			
Repair and maintenance		214							
Professional services									
Utilities		516							
Rent		2							
Other	495								
Capital Outlay									
Total Expenditures	1,087	27,791		(32)		95,406			
Revenue Over (Under) Expenditures	(597)	47,211		32		(40,760)			
Transfer from (to) other funds		450		(378)		718			
Revenue Over (Under) Expenditures and Transfers	(597)	47,661		(346)		(40,042)			
Beginning fund balance	4,711	(11,050)	2,722	33,577	(318)	(7,298)	266	(2,125)	0
Prior Period Adjustment	(4,711)	11,050	661		4,297				
Beginning fund balance as restated	0	0	3,383	33,577	3,979	(7,298)	266	(2,125)	0
Fund Balance End of Year	(597)	47,661	3,383	33,231	3,979	(47,340)	266	(2,125)	-
Expenses by type									
General government									
Justice System									
Public Safety	1,087	27,791		(32)		95,406			
Corrections and Rehabilitation									
Health and Human Services									
Community and Economic Development									
Infrastructure and Environmental Services									
Total expenditures by function	1,087	27,791		(32)		95,406			

COUNTY OF BREWSTER, TEXAS
 COMBINING STATEMENT OF REVENUE AND
 EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2009

	Lease Training	Technology Fund	Inmate Commissary Fund	Border Star	Operation Lonestar	Border Star V	Fire Truck Fund	Total Combined
REVENUE								
Local and State								
Federal	2,409							
Seizures					5,071	85,437		215,637
Commissary sales								96,524
Hotel/Motel Tax			1,398					15,524
Interest								1,398
Fees								142,326
Donations		15,816						222
Other								72,405
							9,720	5,720
Total Revenue	2,409	15,816	1,398		5,071	85,437		154,869
EXPENDITURES								
Federal/State								
Administration								28,900
Engineering/Consulting								46,913
Construction								85,069
Local								
Salary - officers								
Salary - secretary						63,872		255,910
FICA								6,340
Contract services								19,417
Medical and life insurance		1,750				4,873		70,569
Retirement								21,552
Workers' compensation						4,139		21,331
Unemployment						5,851		90
Advertising and promotion								230,338
Office supplies								592
Operating supplies								17,524
Repair and maintenance					256	1,448	8,950	6,715
Professional services								
Utilities								
Rent								
Other								
Capital Outlay	1,451	4,815	4,187					516
		420						29,632
							1,600	659,977
Total Expenditures	1,451	6,985	4,187		256	79,983	10,550	1,504,505
Revenue Over (Under) Expenditures	958	3,831	(2,789)		4,815	5,454	(830)	143,864
Transfer from (to) other funds								
Revenue Over (Under) Expenditures and Transfers	958	3,831	(2,789)	722	162	7,551		10,273
Beginning fund balance								
Prior Period Adjustment	3,759	16,487	17,460	(1,574)	(3,251)	2,557.00	0	284,429
Beginning fund balance as restated	3,759	16,487	17,460	(1,574)	(3,251)	2,557	0	55,641
Fund Balance End of Year	4,717	20,318	14,671	852	1,726	15,562	(830)	454,207
Expenses by type								
General government		5,985						58,872
Justice System								9,413
Public Safety	1,451							99,172
Corrections and Rehabilitation			4,187		256	79,983	10,550	4,187
Health and Human Services								379,132
Community and Economic Development								65,729
Infrastructure and Environmental Services								
Total expenditures by function	1,451	6,985	4,187		256	79,983	10,550	1,504,505

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS AND
LIABILITIES AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
DECEMBER 31, 2009

	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	3,882	5,101	9,350	2,875	44,300	6,557	19,531	\$ 91,596
Due from other funds								
Other								
Total Assets	3,882	5,101	9,350	2,875	44,300	6,557	19,531	91,596
LIABILITIES								
Due to General Fund								
Payable to Others		5,101	9,350	2,875	44,300	6,557	19,531	87,714
Total Liabilities		5,101	9,350	2,875	44,300	6,557	19,531	87,714
FUND BALANCE								
Restricted Fund Balance	3,882							3,882
Total Fund Balance	3,882							3,882
Total Liabilities and Fund Balance	\$ 3,882	5,101	9,350	2,875	44,300	6,557	19,531	\$ 91,596

COUNTY OF BREWSTER, TEXAS
COMBINING STATEMENT OF ASSETS AND
LIABILITIES AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
DECEMBER 31, 2009

	HISTORICAL COMMISSION	COUNTY ATTORNEY	DISTRICT CLERK BONDS	DISTRICT CLERK BONDS	COUNTY CLERK	DISTRICT CLERK	INMATE TRUST FUND	TOTAL COMBINED
<u>REVENUE</u>								
Fees and Hot Checks	\$ -							\$ -
Interest	10							10
Other Revenue	2,200							2,200
Total Revenue	2,210							2,210
<u>EXPENDITURES</u>								
Law enforcement expenses								
Operating supplies								
Communications								
Furnished transportation								
Professional services								
Reimbursements and fees								
Utilities								
Insurance								
Contracted Services								
Miscellaneous	2,200							2,200
Capital Outlay								
Total Expenditures	2,200							2,200
Revenue Over (Under) Expenditures	10							10
Transfers								
Revenue over (Under) Expenditures	10							10
Fund Balance Beginning of Year	3,872							3,872
Fund Balance End of Year	\$ 3,882							\$ 3,882

STATE AND FEDERAL FINANCIAL ASSISTANCE SECTION

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
SEWER SANITATION IMPROVEMENTS
 YEAR ENDED DECEMBER 31, 2009

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: 720-185
 CONTRACT PERIOD: 10/24/05 TO 3/23/10

	FEDERAL/STATE			
BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL VARIANCE
\$402,000	\$397,410	\$3,500	\$400,910	\$1,090
402,000	397,410	3,500	400,910	1,090

REVENUE

Federal/State
 Local Brewster County

Total Revenue

EXPENDITURES

Federal/State:
 Administration
 Rehab Private Prop. Sewers
 Engineering
 Local:
 Administration
 Rehab Private Prop. Sewers
 Engineering

Total Expenditures

Excess Revenue Over (Under) Expenditures

35,000	31,500	3,500	35,000
335,000	334,910		334,910
32,000	31,000		31,000
402,000	397,410	3,500	400,910
\$ -	\$ -	\$ -	\$ -

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
STREET AND WATER FACILITIES IMPROVEMENTS
 YEAR ENDED DECEMBER 31, 2009

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 2/3/10

FEDERAL/STATE			
BUDGET	PRIOR YEARS	CURRENT YEAR	TOTAL

REVENUE	LOCAL	VARIANCE			
Federal/State	\$295,384	\$130,545	\$104,219	\$234,764	\$60,620
Local: Brewster County	-	-	-	-	-
Total Revenue	295,384	130,545	104,219	234,764	60,620

EXPENDITURES

Federal/State:					
Administration	29,500	19,175	5,900	25,075	4,425
Street Improvements	94,192	94,070		94,070	122
Water Facilities	142,192		89,069	89,069	53,123
Engineering	29,500	17,300	9,250	26,550	2,950
Local:					
Administration	-	-	-	-	-
Street Improvements	-	-	-	-	-
Engineering	-	-	-	-	-
Total Expenditures	295,384	130,545	104,219	234,764	60,620

Excess Revenue Over (Under) Expenditures

\$	-	\$	-	\$	-	\$	-
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COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
WATER FACILITIES IMPROVEMENTS
 YEAR ENDED DECEMBER 31, 2009

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: 729-081
 CONTRACT PERIOD: 9/30/09 TO 9/29/11

	<u>REVENUE</u>					
	BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State	\$234,859		\$7,500		\$7,500	\$227,359
Local Brewster County						
Total Revenue	234,859	-	7,500	-	7,500	227,359
	<u>EXPENDITURES</u>					
Federal/State						
Administration	25,000		7,500		7,500	17,500
Street Improvements						
Water Facilities	182,859					182,859
Engineering	27,000					27,000
Local						
Administration						
Street Improvements						
Engineering						
Total Expenditures	234,859	-	7,500	-	7,500	227,359
Excess Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BREWSTER - ALPINE, TEXAS
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
SEWER FACILITIES REHABILITATION
 YEAR ENDED DECEMBER 31, 2009

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: 729-025
 CONTRACT PERIOD: 9/30/09 TO 9/29/11

	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
BUDGET					
Federal/State	\$454,000	-	-	-	\$454,000
Local: Brewster County	-	-	-	-	-
Total Revenue	454,000	-	-	-	454,000

REVENUE

EXPENDITURES

Federal/State:					
Administration	44,000	-	-	-	44,000
Street Improvements	-	-	-	-	-
Water Facilities	360,000	-	-	-	360,000
Engineering	50,000	-	-	-	50,000
Local:					
Administration	-	-	-	-	-
Street Improvements	-	-	-	-	-
Engineering	-	-	-	-	-
Total Expenditures	454,000	-	-	-	454,000
Excess Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BREWSTER - ALPINE TEXAS
 SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2009

GRANT TITLE

A-133 Classification A/B - Major	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
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FEDERAL GRANTS:

U.S. Department of Housing and Urban Development					
Pass through Office of Rural Community Affairs					
Community Development Block Grant					
Water Facilities					
	B - Major	14 228	\$ 234,859	729-081	\$ 7 500
	B - Major	14 228	\$ 454,000	729-025	-
	B - Major	14 228	\$ 295,384	727-029	104 219
	B - Major	14 228	\$ 402,000	725-185	3 500
Total U.S. Department of Housing and Urban Development					115,219

Homeland Security:					
Pass through Division of Emergency Management					
Office of the Governor					
	B - Major	97 073	\$ 145,887	2009-SS-T9-0064	-
	B - Major	97 073	\$ 78,521	2009-SS-T9-0064	-
	B - Major	97 073	\$ 294,200	2005-HSGP-48043	1,062
	B - Major	97 073	\$ 63,685	2008-GE-T8-0034	42,587
	B - Major	97 073	\$ 174,624	2008-GE-T8-0034	142,252
	B - Major	97 073	\$ 247,115	2007-GE-T7-0024	109,035
	B - Major	97 067	\$ 800,000	2008-SG-T8-0009	294,936
Total Homeland Security					442,556

Office of National Drug Control Policy:					
	B - non major	07 xxx	\$ 195,029	G09SW004A	75,002
	B - non major	07 xxx	\$ 114,770	I8PSWP564Z	54,597
Total HIDTA					129,599

U.S. Department of Justice:					
	B - non major	16.xx	\$ 6,955	2009-AP-BX-0564	5,707
Total SCAAP					5,707

Pass through: Division of Emergency Management					
Office of the Governor					
	B - non major	16.738	\$ 11,751	I5PSWP564	5,071
	B - non major	16.738	\$ 121,883	I7PSWP564Z	490
Total Lonestar					5,561

Pass through: Texas Border Sheriff's Coalition					
Texas Criminal Justice Division - Operation Linebacker					
	B - non major	16.738	\$ 248,019	2008-DD-BX-0188	165,473
	B - non major	16.738	\$ 74,294	1979702	51,988
	B - non major	16.738	\$ 74,294	1979703	12,416
Total Texas Border Sheriff's Coalition					229,877
U.S. Department of Justice:					370,744

Total Federal Financial Assistance					928,321
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STATE GRANTS:					
	B - non major		\$ 140,507	LBSP-08- BREWSTER	85,437
	B - non major		\$ 917,870	248BCF5001	49,283

Total State Grant Expenditures					134,720
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Total State and Federal Financial Assistance					\$ 1,063,041
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COUNTY OF BREWSTER, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS DECEMBER 31, 2009

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 expended 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.

SKINNER & LARA, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

610 East Holland Avenue, Alpine, Texas 79830

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

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

We have audited 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, 2009, which collectively comprise the County of Brewster, Texas' basic financial statements and have issued our report thereon dated June 28, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting number's 2009-1 and 2008-1. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Brewster, Texas's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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
August 10, 2010

Skinner & Lara, PC

SKINNER & LARA, P.C.

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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

We 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, 2009. 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. Our responsibility is to express an opinion on County of Brewster, Texas' compliance based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal 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 we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on County of Brewster, Texas' compliance with those requirements.

In our opinion, 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, 2009.

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 our audit, we 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 our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of County of Brewster, Texas' internal control over compliance.

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.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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,
August 10, 2010

Skinner & Lara, PC

COUNTY OF BREWSTER, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For Fiscal Year Ended December 31, 2009

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 ___yes x none reported

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

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

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

Identification of major programs:

Community Service Block Grant	(CFDA 14.228)
Homeland Security Grants SHSP/LETPP	(CFDA 97.073)
Operation Stonegarden OSGP	(CFDA 97.067)

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
STATUS OF PRIOR YEAR FINDINGS

Item Number 2008 – 1 / Significant Deficiency – Bank Reconciliation Procedures

Deficiency – As was noted in the prior year, the bank account reconciliation procedures in the Tax Office were deemed to be ineffective.

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 timely 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 monitor compliance with balancing and control procedures.

Current year status – Not considered resolved.

Section III – Federal Award Findings and questioned Costs

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.

Current Year Status – Although the County still has not implemented procedures to obtain "Property Transfer Record Agreements" with organizations receiving transfers of equipment purchased with Homeland Security Grant Funds, the County has implemented procedures to monitor and verify physical control of all assets obtained through Homeland Security Grants. Based on the alternative control procedures observed, we did not report this finding as a significant deficiency in the current year. However, we have recommended in a separate letter the County implement procedures to also obtain "Property Transfer Record Agreements" as previously recommended.

This finding was not repeated in the current year.

COUNTY OF BREWSTER, TEXAS
STATUS OF CURRENT YEAR FINDINGS

Item Number 2009-1 / Significant Deficiency – Month End Closing Procedures and Accounting for Fund Balances

Deficiency – As was reported in the prior year management advisory comments letter, the County's year end closing procedures did not result in verification of fund balances roll forward from the prior year. As a result, a net balance accumulated which in effect represents unresolved suspense items. This finding did not result in any reported questioned cost for major programs audited.

Reason Improvement Is Needed – The absence of routine procedures to analyze all balance sheet accounts, increases the risk of undetected fraud or errors in interim and yearend financial reports.

Recommendation – We recommend the County Treasurer analyze all Due From/(To) accounts including system generated clearing accounts reported in the balance sheet. Verification procedures should be performed monthly to verify that transfers and due/from other funds balance sheet accounts net to zero and revenues are properly classified

COUNTY OF BREWSTER, TEXAS

**MANAGEMENTS'S RESPONSE TO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For Fiscal Year Ended December 31, 2009

2009-1 – The County Treasurer will verify balancing of transfers, due from accounts, and general ledger balancing on a monthly basis. The County Auditor will monitor compliance with county month end balancing procedures.

2008 – 1- The County treasurer's office will provide additional assistance to the Tax Office to ensure that effective bank reconciliation procedures are performed on a timely basis.